

Guide to **CONAI Membership** and **EPR Fee Application**

2026





Reference aid

The Guide to CONAI Membership and EPR Fee Application is an operational tool drawn up by CONAI which illustrates the consortia procedures required of the various subjects covered by it, together with definitions, examples, technical sheets and interpretations.

This document is an outline of the main themes covered by the Guide. For more information, refer to the full version of the Guide.





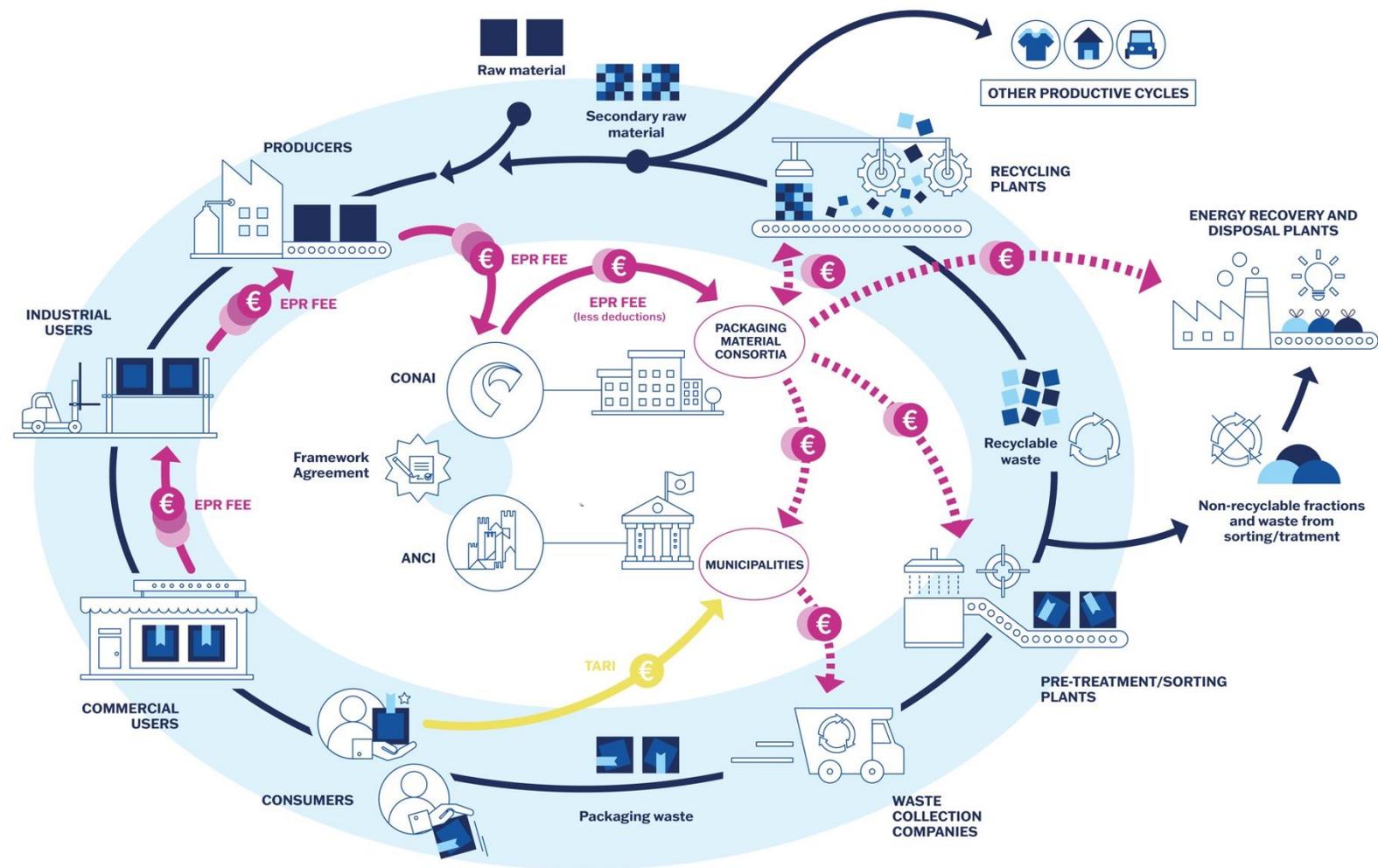
**CONAI membership
and EPR Fee**

1

CONAI: What it is and what it does

CONAI – **Consorzio Nazionale Imballaggi** – is a private non-profit consortium legally founded to implement the extended producer responsibility (EPR) principle for packaging producers/users, with a membership of over 600,000 companies.

Through an **EPR Fee** paid by the companies, the CONAI system takes on municipalities' **separate collection burden** and recovery, recycling and use of packaging waste.





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CONAI Packaging Material Consortia and Self-compliant EPR Organisations

CONAI guides the work of 7 Packaging Material Consortia whose members are packaging producers.

Alternatively, in accordance with article 221, paragraph 3, letters a) and c) of Legislative Decree 152/2006, producers can organise into **Self-compliant EPR Organisations and/or packaging return systems**.

There are currently **4 Self-compliant EPR Organisations**: CONIP, Coripet, PARI and Erion Packaging, working in the recycling of **specific types of packaging**.



Steel
RICREA



Paper and cardboard
Comieco



Glass
CoReVe



Aluminium
CIA



Wood
Rilegno



Bioplastic
Biorepack



Plastic
Corepla



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Joining CONAI: Who must and who can

The following take part in CONAI:



Foreign companies (unless they place products on the national market through an e-commerce platform) **and agricultural businesses** are not required to join CONAI (but **can** do so). These latter are in any case required to pay EPR Fees on empty and/or filled packaging bought in Italy and/or abroad.

Subjects exempted from the requirement to join CONAI:

End users of packaging*

Companies which use packaging exclusively from Self-compliant EPR Organisations

* Subjects who buy packaged goods for business or personal consumption purposes but are not engaged in any selling and distribution of the packaged goods bought.

This exemption from joining CONAI does not apply if these subjects:

- engage in business activities with the packaged goods bought, even if this is marginal to their main activities
- buy packaged goods or empty packaging abroad for business purposes
- buy empty packaging in Italy for business purposes



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Joining CONAI

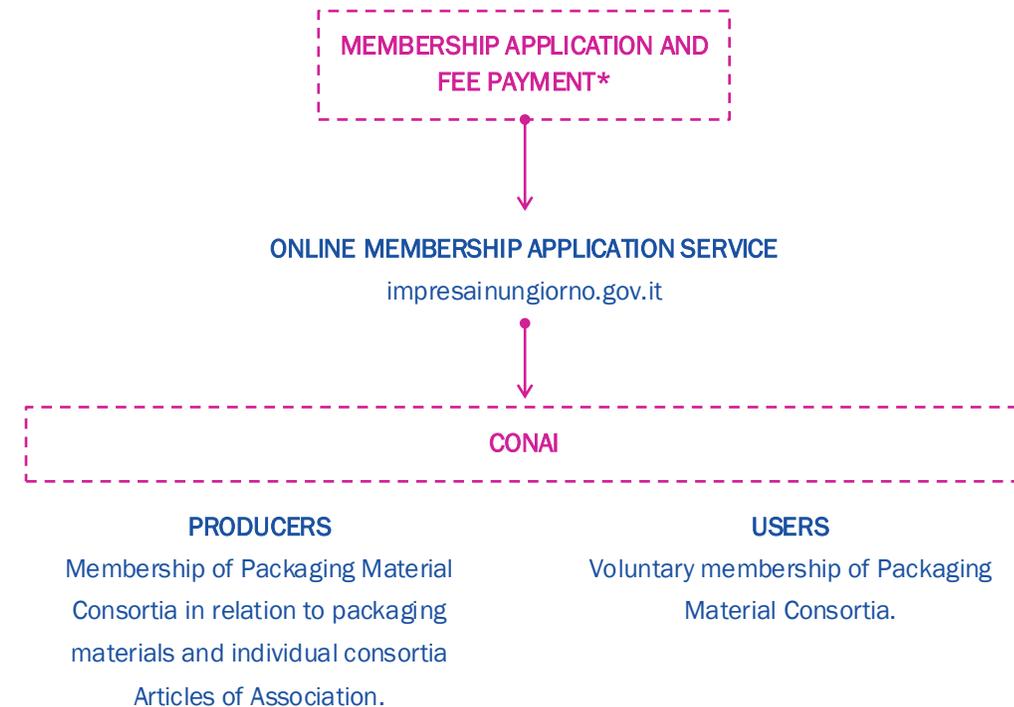
Joining CONAI and paying the membership fee requires using the 'Online Membership Application' service.

The membership fee is payable just once and can be modified annually at the discretion of the consortium member.

Companies producing or using packaging (with total sales and service revenues of up to €500,000) can also opt to join CONAI via the trade associations they are members of (simplified admission).

PENALTIES for **failure to join** CONAI or the Consortia (article 261 of Legislative Decree 152/06) levied by the competent bodies (article 262 of Legislative Decree 152/06):

- **€5,000** for producers and users not joining CONAI
- **from €15,000 to €46,500** for producers not joining Packaging Material Consortia



* €5.16 + variable amount (for companies with revenues >€500,000).



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The 2026 EPR Fee

Material/Fee bands	Values €/t	
	Until 30 June 2026	From 1 July 2026
Steel	5.00	5.00
Aluminium	12.00	12.00



Material/Fee bands	Values €/t	
	Until 30 June 2026	From 1 July 2026
Paper		
<i>Band 1 - Single-material</i>	45.00	45.00
<i>Band 2 - Type A composites</i>	45.00	45.00
<i>Band 3.1 - Type B1 composites (CERTIFIED)</i>	55.00	55.00
<i>Band 3.2 - Type B2 composites (NON-CERTIFIED)</i>	70.00	70.00
<i>Band 4 - CPL</i>	115.00	115.00
<i>Band 5.1 - Type C1 composites (CERTIFIED)</i>	110.00	110.00
<i>Band 5.2 - Type C2 composites (NON-CERTIFIED)</i>	155.00	155.00
<i>Band 6 - Type D composites</i>	285.00	285.00

Values modified since the previous period are in **bold**.
Updated January 2026.





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The 2026 EPR Fee

Material/Fee bands	Values €/t	
	Until 30 June 2026	From 1 July 2026
Wood	10.00	10.00
Plastic		
<i>Band A1.1</i>	40.00	40.00
<i>Band A1.2</i>	87.00	87.00
<i>Band A2</i>	258.00	258.00
<i>Band B1.1</i>	219.00	219.00
<i>Band B1.2</i>	228.00	228.00
<i>Band B2.1</i>	611.00	611.00
<i>Band B2.2</i>	724.00	724.00
<i>Band B2.3</i>	785.00	785.00
<i>Band C</i>	790.00	790.00

Material/Fee bands	Values €/t	
	Until 30 June 2026	From 1 July 2026
Biodegradable and compostable plastic	130.00	246.00
Glass	40.00	40.00



Values modified since the previous period are in **bold**.

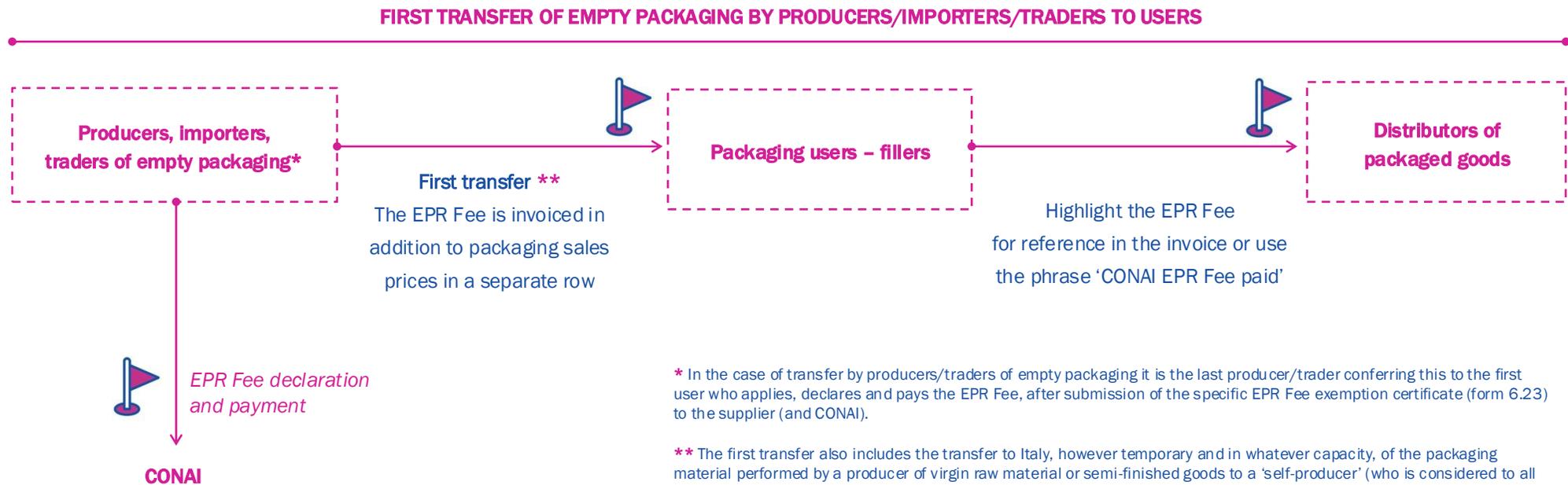
Updated January 2026.



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When and how the EPR Fee is applied

Main cases



* In the case of transfer by producers/traders of empty packaging it is the last producer/trader conferring this to the first user who applies, declares and pays the EPR Fee, after submission of the specific EPR Fee exemption certificate (form 6.23) to the supplier (and CONAI).

** The first transfer also includes the transfer to Italy, however temporary and in whatever capacity, of the packaging material performed by a producer of virgin raw material or semi-finished goods to a 'self-producer' (who is considered to all intents and purposes a user).

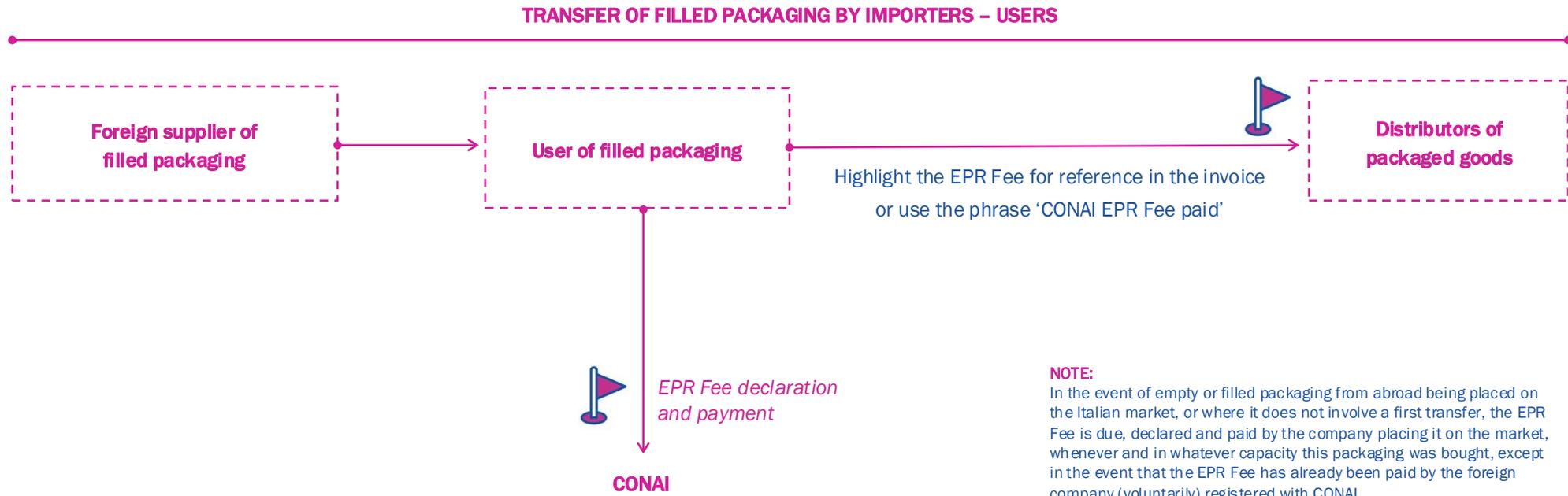


Detailed in the next slides



7 When and how the EPR Fee is applied

Main cases



NOTE:

In the event of empty or filled packaging from abroad being placed on the Italian market, or where it does not involve a first transfer, the EPR Fee is due, declared and paid by the company placing it on the market, whenever and in whatever capacity this packaging was bought, except in the event that the EPR Fee has already been paid by the foreign company (voluntarily) registered with CONAI.



Detailed in the next slides



8 Invoicing of the EPR Fee

Producers/traders of empty packaging

The invoice for the first transfer must show, in addition to the description of the goods:

- the unit weight per material of the packaging supplied
- the EPR Fee payable for each material/fee band
- the total value of the EPR Fee

EXAMPLE

Description	Unit of measurement	Quantity	Unit price €	Total sum €	VAT
10 l jerrycans (150 g each)	No.	5,000	0.70	3,500.00	22%
Plastic EPR Fee – Band A1.1	t.	0.750	40.00	30.00	22%
5 l jerrycans (75 g each)	No.	5,000	0.45	2,250.00	22%
Plastic EPR Fee – Band B1.1	t.	0.375	219.00	82.13	22%
Glass bottles (430 g each)	No.	2,500	0.62	1,550.00	22%
Glass EPR Fee	t.	1.750	40.00	70.00	22%
Taxable amount				7,482.13	22%



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Invoicing of the EPR Fee

Users of packaging and importers of packaged goods

In invoices issued by the importer or subsequent to 'first transfer':

- highlight the EPR Fee for reference in the invoice

EXAMPLE

Ref. description	Unit of measurement	Quantity	Net unit value €	Unit EPR Fee €	Total €	VAT
001 Pack (of 24 wine bottles)	item	84	20.14	0.309	1,717.72	22%

or

- use the phrase 'CONAI EPR Fee paid'

EXAMPLE

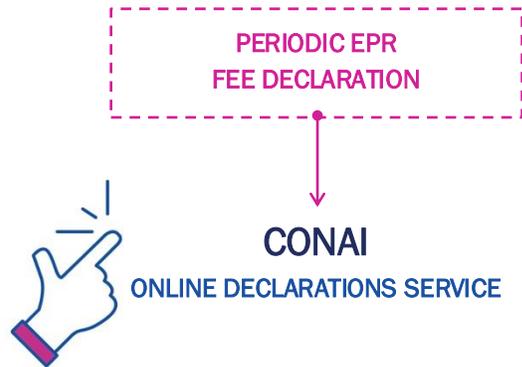
Ref. description	Unit of measurement	Quantity	Net unit value €	Total €	VAT
001 Pack (of 24 wine bottles)	item	84	20.449	1,717.72	22%

CONAI EPR Fee paid



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The EPR Fee declaration



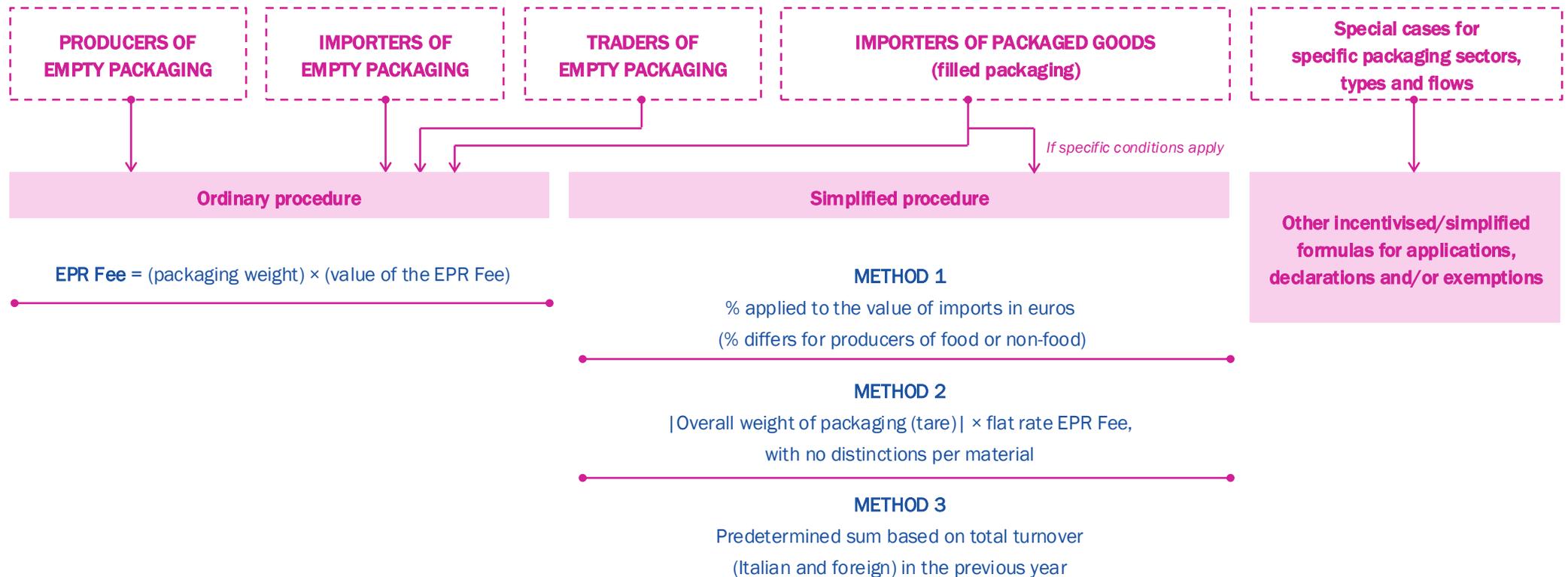
The packaging EPR Fee must be declared and paid to CONAI in the ways and on the dates specified in the following slides.

Declarations can only be made using the online declarations service (<https://dichiarazioni.conai.org>).



How the EPR Fee is calculated

The EPR Fee is normally calculated based on the weight of the packaging made (varying by material), imported or sold. There are also simplified or incentivised procedures for companies dealing with specific types of packaging or using them in specific flows.





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2026 values for simplified procedures

for filled packaging imported

Simplified EPR Fee declaration **procedures** apply to companies placing packaged goods (filled packaging) from abroad on the Italian market (from both EU and non-EU countries).

SIMPLIFIED PROCEDURE						
METHOD 1		METHOD 2		METHOD 3		
Calculation method	% of imported value	Weight of packaging alone (tare) × flat rate EPR Fee		Previous year's turnover	Flat rate EPR Fee	
	Food products	0.19	<i>until 30 June 2026</i>	109.00	Up to €200,000	Total exemption
	Non-food products	0.10	<i>from 1 July 2026</i>	110.00	above €200,000 up to €500,000	€275.00
				above €500,000 up to €1,000,000	€547.00	
				above €1,000,000 up to €1,500,000	€822.00	
				above €1,500,000 up to €2,000,000	€1,096.00	



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When to present declarations

Consortium members are required to present quarterly declarations in the **FIRST YEAR**.

From the **SECOND YEAR** onwards declarations can be annual, quarterly or monthly depending on the total EPR Fee declared, by material (for paper and plastic as the sum of the bands), the previous year.

In special cases EPR Fee declarations are annual:

- *Form 6.2 – ‘Simplified procedure using flat rate calculations based on the previous year’s turnover’*
- *Form 6.14 – ‘Simplified procedure for labels’*
- *Form 6.17 – ‘Simplified procedure for cork packaging’*
- *Form 6.20 – ‘CONAI circular procedure 5 April 2012’*

FROM THE SECOND YEAR OF DECLARATION

	Ordinary procedure (Forms 6.1 – 6.2 – 6.10)	Simplified procedure (Form 6.2)	
	Overall EPR Fee per individual material in the previous calendar year (€)	Overall EPR Fee in the previous calendar year (€)	
Exempt	up to 200.00	up to 300.00	Exemption from declarations for subsequent years until the threshold is crossed.
Annual	up to 3,000.00	up to 3,000.00	Single declaration (annual) by 20 January of the year following the reference year.
Quarterly	up to 31,000.00	up to 31,000.00	Quarterly declarations (20 April, 20 July, 20 October, 20 January) relating to the 3 months prior to each deadline.
Monthly	over 31,000.00	over 31,000.00	Monthly declarations (by the 20th day of the month following the reference month).



Packaging weight (in tonnes) corresponding to the exemption threshold for ordinary procedure declarations



1 Declarations for the year 2026 must be presented in the event that the 10 tonnes of packaging per individual material threshold is crossed. In this case, forms 6.1 steel, aluminium and wood must be filled in indicating the 10-tonne weight, but the EPR Fee counter-value will not be invoiced by CONAI as it is below the threshold of €200.00.

NOTE The €200.00 threshold refers to each packaging material, not the individual fee bands. Thus, for declaration exemption purposes, the total modulated fee relating to all fee bands by material must be considered.

2026 EXEMPTION THRESHOLD			
Material	EPR Fee	Exemption threshold	Weight of empty and/or filled packaging imported
	(€/t)	(€)	(t)
Steel	5.00	200.00	40.00 ¹
Aluminium	12.00	200.00	16.666 ¹
Paper			
Band 1	45.00	200.00	4.444
Band 2	45.00	200.00	4.444
Band 3.1	55.00	200.00	3.636
Band 3.2	70.00	200.00	2.857
Band 4	115.00	200.00	1.739
Band 5.1	110.00	200.00	1.818
Band 5.2	155.00	200.00	1.290
Band 6	285.00	200.00	0.701
Wood	10.00	200.00	20.00 ¹



Packaging weight (in tonnes) corresponding to the exemption threshold for ordinary procedure declarations



2026 EXEMPTION THRESHOLD			
Material	EPR Fee	Exemption threshold	Weight of empty and/or filled packaging imported
	(€/t)	(€)	(t)
Plastic			
Band A1.1	40.00	200.00	5.00
Band A1.2	87.00	200.00	2.298
Band A2	258.00	200.00	0.775
Band B1.1	219.00	200.00	0.913
Band B1.2	228.00	200.00	0.877
Band B2.1	611.00	200.00	0.327
Band B2.2	724.00	200.00	0.276
Band B2.3	785.00	200.00	0.254
Band C	790.00	200.00	0.253
Biodegradable and compostable plastic ²	130.00	200.00	1.538
Glass	40.00	200.00	5.00

² From 1 July 2026 the EPR Fee for biodegradable and compostable plastic will increase from €130.00/t to €246.00/t.

NOTE The €200.00 threshold refers to each packaging material, not the individual fee bands. Thus, for declaration exemption purposes, the total modulated fee relating to all fee bands by material must be considered.



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Tare weight and value of imported goods corresponding to the threshold for exemption from declarations under the simplified procedure

2026 EXEMPTION THRESHOLD

Type of declaration	Rate to be applied	Exemption threshold	Weight of Imported goods packaging alone	Value of Imported packaged goods
		(€)	(t)	(€)
Imports simplified by value (food)	0.19%	300.00		157,894
Imports simplified by value (non-food)	0.10%	300.00		300,000
Imports simplified by tare ¹	€109.00/t	300.00	2.752	

¹ From 1st July 2026, the flat rate tare fee will increase from €109.00/t to €110.00/t.



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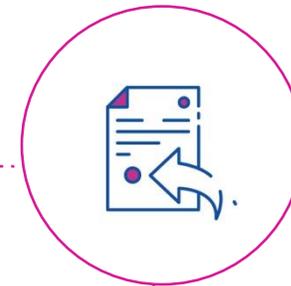
Payment of EPR Fee

The sums resulting from the periodic EPR Fee declaration must be paid on receipt of the related CONAI invoices sent to declaring consortium members.



ORDINARY PROCEDURE DECLARATION

CONAI sends invoices specific to each material on behalf of each of the Packaging Material Consortia.



SIMPLIFIED PROCEDURE DECLARATION

CONAI sends a single invoice covering all materials.



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Special EPR Fee exemption, application, declaration cases

CONAI has always engaged with companies to **simplify procedures** for its consortium members with a view to adapting them to **specific sector needs**.

TYPES OF PACKAGING AND/OR AFFECTED SECTORS:

Primary packaging for medical devices (Form 6.12)

Primary packaging for pharmaceutical products (Form 6.13)

Aluminium, paper and plastic labels (Form 14)

Cork packaging (Form 17)

Foil – cling film for foods (Form 18)

Disposable tableware (plates and cups) (Form 19)

'Small traders' of empty packaging, producers selling packaging in other materials to 'complete ranges or packaging and transformers performing minimal working on finished packaging traded without adding further materials which impact on its weight (such as printing, screen printing, glueing, etc.)' (Form 6.24)

Adhesive tapes and gummed paper

Refillable or non-refillable containers used for various kinds of gas (CONAI circular 22/12/2014)

Mechanical dispensers (CONAI circular 23/11/2011)

Continued →



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Special EPR Fee exemption, application, declaration cases



Multi-material tanks, plastic or steel drums regenerated and returned to the Italian market (CONAI circular 05/12/2017, 19/03/2014)

Reusable packaging employed in production cycles or commercial networks (Form 6.11, Form 6.11B, Form 6.11C and Form 6.20)

Wooden pallets returned to the market and new pallets structurally designed for multi-year reuse (CONAI circular 30/10/2025)

Rolls, tubes and cylinders around which flexible material is wound (Form 6.21)

Emptiable beverage system capsules (CONAI circular 07/10/2014)

Dishwasher and air freshener shells/containers (CONAI circular 29/06/2015)

Goods display stands (CONAI circular 03/12/2015)

Black annealed wire for packaging (CONAI circular 02/12/2020)

Small packaging (CONAI circular 03/12/2020)

Bundle handle straps (CONAI circular 05/03/2021)

Self-produced packaging waste scraps (CONAI circular 21/10/2021)

Packaging made from “regenerated cellulose” and “chemically modified cellulose” (CONAI circular 04/03/2024)



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Exported packaging exemption cases

To make use of exemptions for exported packaging (whose waste is managed abroad), consortium members can take advantage of the following procedures.

PROCEDURE	BRIEF DESCRIPTION	FORM	FORM SUBMISSION DEADLINE
Exemption based on forecast	Fixing of an exemption ceiling to be notified to CONAI every year and to suppliers (prior to packaging transfer)	6.5/CONAI and 6.5/Suppliers	28 February *
Additional exemption based on actual	For the exclusive use of consortium members who buy (empty and/or filled) packaging for export only, to be sent to CONAI and suppliers (prior to packaging transfer)	6.5/Suppliers-b	
Refund based on actual	For shares of packaging exported and on which the EPR Fee has already been paid on purchase or import (and declared using the ordinary procedure)	6.6	28 February *
Refund based on actual from simplified import 6.2	For shares of filled packaging exported and on which the EPR Fee has already been paid on import and declared using the simplified procedure (EPR Fee ≤ €50,000 per year)	6.6-b	28 February *
Import/export compensation	Of quantities of packaging imported and exported in the same period and for each material	6.10	The 20th day of the month following on from the reference period (monthly, quarterly, yearly)
Net exporting companies	<ul style="list-style-type: none"> EPR Fee declaration waiver for filled packaging imported EPR Fee payment requirement for empty packaging bought in Italy or abroad No EPR Fee exemption for exported packaging 	6.22	30 April

* Refund applications submitted thirty days or less after the period deadline (30 March 2026) are not rejected but are entitled to refunds of only 75% of the amount due.



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Inspection activities

CONAI is authorised to ask consortium members for clarification, information and accounting and administrative documentation to check compliance with consortium obligations and time frames (article 12 of the Regulation).



Article 14 of the Regulation sets out the **PENALTIES** incurred for each of the violations of the Articles of Association and Regulation.

In the event of either checks by CONAI or self-reporting, a **facilitated regularisation procedure** involves:

- Checks limited to the last 5 years (rather than 10)
- Opportunity to pay in instalments of up to 36 months

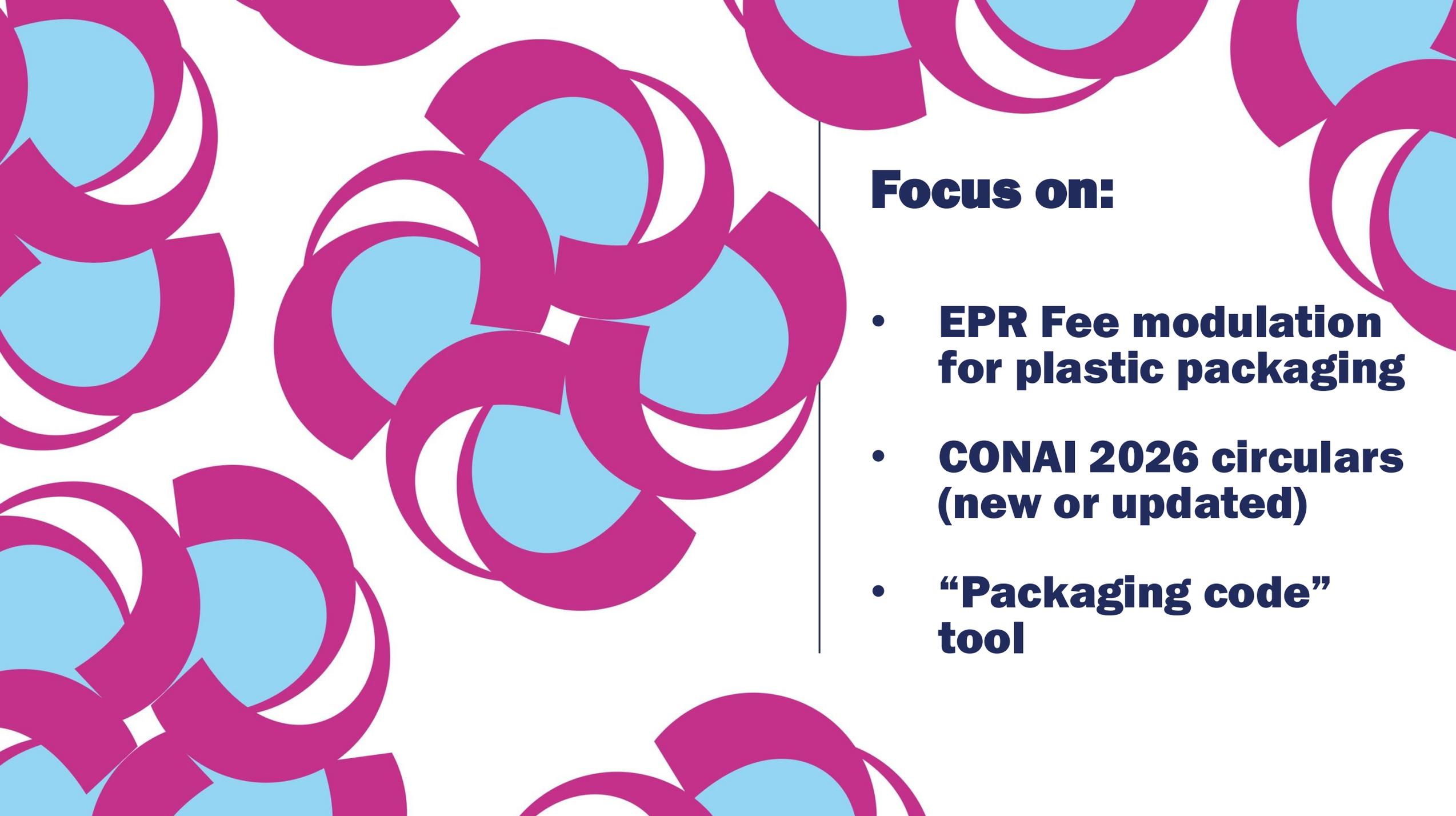
Conditions needing to be fulfilled for the facilitated procedure:

- Submission of declarations to CONAI within 30 days of the self-report
- Full payment of the sums due to CONAI

SELF-REPORT for **full compliance** with EPR Fee application, declaration or exemption requirements.

No penalties are incurred by consortium members self-reporting prior to inspections if:

- the EPR Fee due is declared within 30 days
- the EPR Fee is paid within the deadlines specified on the CONAI invoice following on from the declarations presented by consortium members



Focus on:

- **EPR Fee modulation for plastic packaging**
- **CONAI 2026 circulars (new or updated)**
- **“Packaging code” tool**



1

Modulated fee for plastic packaging



In 2026, the **nine fee bands** remain unchanged and the updated lists for plastic packaging come into force, following requests for reclassification submitted by companies (directly or through their associations) and the assessments carried out by CONAI and COREPLA.

The reallocation into incentivised fee bands applies in particular to the following types of packaging:

In addition, the lists specify that **packaging** and related components/accessories made wholly or partly of **PVC** and packaging containing “**carbon black**” hinder sorting and recycling, and they therefore fall under **Band C**. The definition of “capacity” for certain plastic containers has also been added.

The **updated lists** in force from **1 January 2026** are available at the following [LINK](#).

- PE and/or PP caps and liners for octabins for industrial use → Band A1.1
- lids for industrial crates → Band A1.1
- caps for jerrycans with a capacity greater than 5 litres → Band A1.1
- PE protective sheets/covers for crates → Band A2
- caps for jerrycans with a capacity of up to 5 litres → Band B1.1
- labels applied to HDPE containers → Band B1.1
- labels applied to PET containers → Band B1.2
- opaque PET bottles, jars, bottles and pots → Band B1.2
- PP lids for PP containers → Band B2.1
- multi-layer XPS trays → Band B2.3
- mesh/net bags for fruit and vegetables with PE and/or PP accessory elements → Band B2.3



2

EPR Fee procedures: introduction and update of certain application circulars for 2026



**FORM 6.14 – Simplified procedure for declaring the EPR Fee on labels
Flat-rate fee values and other updates**



Circular of 30 October 2025
available at the following [LINK](#)



**FORM 6.6 Bis – Ex-post refund under simplified declaration, Form 6.2 import
Increase in the threshold required to access the procedure**



Circular of 30 October 2025
available at the following [LINK](#)



**Procedure concerning the reduction of the weight of wooden pallets subject to the EPR
Fee – Clarification on those entitled to the incentive**



Circular of 30 October 2025
available at the following [LINK](#)



**New simplified procedure for refund/exemption of the EPR Fee for exporting companies
belonging to the same corporate group**



Circular of 30 October 2025
available at the following [LINK](#)



3

Packaging Code website

To support companies, associations and operators in the sector, the updated online platform ‘Codice Imballaggio’ (‘Packaging Code’) is available. Through this platform, users can answer a series of questions on the technical characteristics of the packaging in question to identify the **item** and **declaration code**, the **fee band** if applicable, and the corresponding **unit value of the EPR Fee** in force at the time of the search.

A table shows **previous EPR Fee values** from 2018 for the type of packaging selected together with further information.

The tool is only available in Italian and can be consulted on the website: codiceimballaggio-conai.org

The first screenshot shows the question: "What type of packaging is it?" with a dropdown menu set to "Spray cans" and "CONTINUE" selected.

The second screenshot shows the question: "Is it composite (poly laminated)?" with "Yes" and "No" radio buttons, and "CONTINUE" selected.

The third screenshot shows the "Questionnaire complete!" screen with the following information:

- Date form filled in: 11/02/2026
- Your declaration item (Form 6.1 empty packaging) is: AEROSOL CANS AND VALVES
- Your reference code (for first transfer packaging) is: ACL016CONAI

← Questionnaire

Table
↓

Year	Declaration item (Form 6.1 empty packaging)	Reference code (for first transfer packaging)	Fee value (per tonne) in force on the date form filled in	Reference period
2025	AEROSOL CANS	ACL016CONAI	€5.00	From 01/01/2026 to 31/12/2026
2024	AEROSOL CANS	ACL016CONAI	€3.00	From 01/01/2019 to 31/12/2019
2023	AEROSOL CANS	ACL016CONAI	€3.00	From 01/01/2019 to 31/12/2019
2022	AEROSOL CANS	ACL016CONAI	€3.00	From 01/01/2019 to 31/12/2019
2021	AEROSOL CANS	ACL016CONAI	€3.00	From 01/01/2019 to 31/12/2019
2020	AEROSOL CANS	ACL016CONAI	€3.00	From 01/01/2019 to 31/12/2019
2019	AEROSOL CANS	ACL016CONAI	€3.00	From 01/01/2019 to 31/12/2019
2018	AEROSOL CANS	ACL016CONAI	€3.00	From 01/01/2019 to 31/12/2019

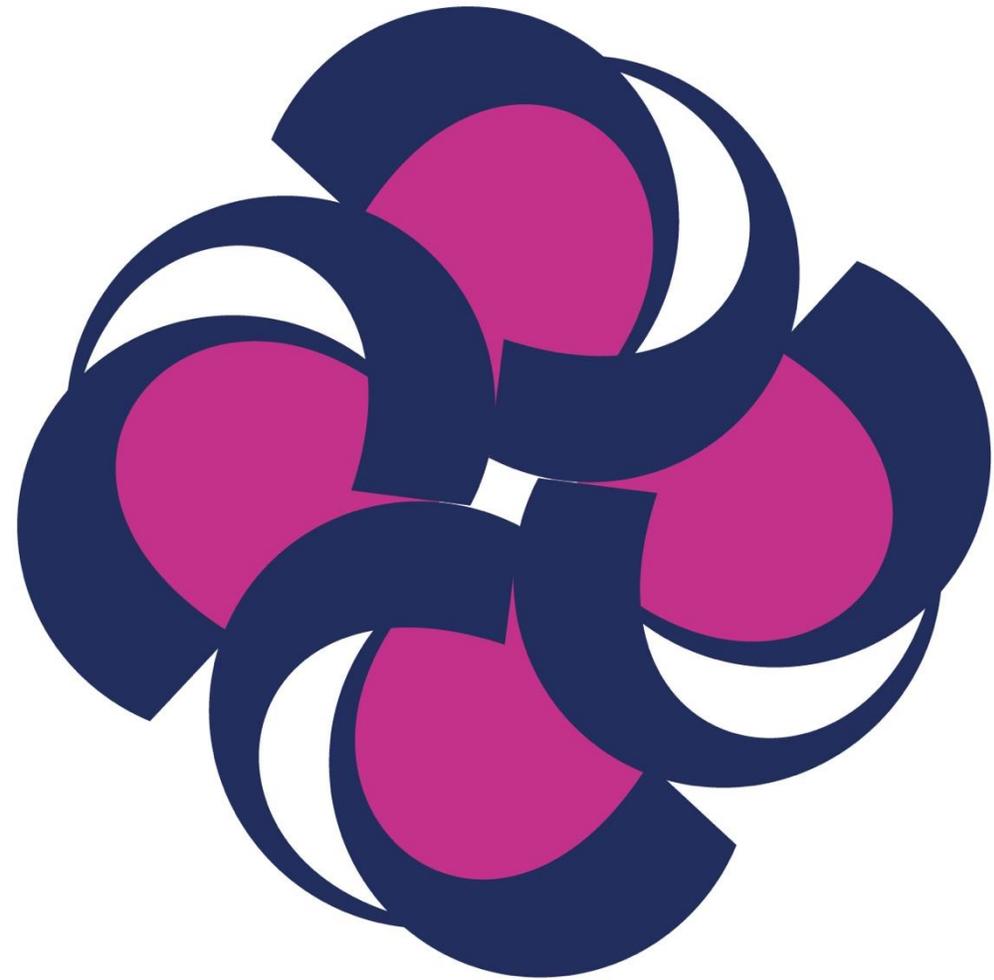
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CONAI
Consorzio Nazionale Imballaggi

Via Pompeo Litta, 5 - 20122 Milano
Tel 02.540441 - 800337799

www.conai.org



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