Guide to membership and to the application of the Environmental Contribution

Summary version
This document is the English translation of a summary version of the Guide to membership and to the application of the CONAI Environmental Contribution 2015. In cases of disputes, the original Italian text shall prevail.
CONAI, the Italian National Packaging Consortium

CONAI (Consorzio Nazionale Imballaggi) is a non-profit private Consortium that brings together about 1,000,000 companies, producers and users of packaging, aiming to achieve the targets set by EU legislations in terms of recovery and recycling of packaging materials (Directive 1994/62/EC and amending Directive 2004/12/EC) and adopted by the Italian legislation (Legislative Decree 22/1997, now Legislative Decree 152/2006, as amended).

Consortia for Packaging Materials

CONAI coordinates the activities of 6 Consortia for Packaging Materials representing producers of raw materials for the production of packaging (steel, aluminium, paper, wood, plastic, glass).

Shared Responsibility

As required by EU and national legislation on the management of packaging and packaging waste, extended producer responsibility is implemented through the application of two basic principles: “polluter pays” and “shared responsibility”. Producers and users of packaging join CONAI in implementing these principles.

CONAI Environmental Contribution

CONAI and Consortia for Packaging Materials have set an Environmental Contribution for each packaging material, so as to share out the costs incurred to achieve the targets set for the recovery and recycling of packaging waste, including the higher costs of separate collection, among producers and users of packaging.

Application of the Contribution

The Contribution is applied upon “first transfer”, that is, upon the transfer, even temporary and for whatever reason, within Italy, of finished packaging from the last producer to the first user, or the transfer of packaging material from a producer of raw materials or semi-finished products to a self-asserted or verified self-producer of packaging.

Where empty or filled packaging coming from a foreign country is introduced into the Italian market, or where such process does not involve a “first transfer”, the CONAI Environmental Contribution shall be due, declared and paid by the company that introduces the packaging into the market, regardless of when or why it has purchased such packaging, except where the Contribution has already been paid by the foreign company, where the latter is a member of CONAI.

Those required to pay the Contribution are those who first introduce the finished packaging onto the domestic market, i.e. producers/importers of empty packaging and importers of packaged goods. Then there are producers/importers of packaging materials who supply their products to self-producers, and self-producers themselves, when importing raw materials to package their own goods. Any packaging intended for export is exempt from the Contribution.
Entities that are required/not required to meet CONAI obligations

The following document is intended as a guide to provide each company with the basic information required for determining whether they belong to the category of producers or users of packaging materials, in accordance with applicable laws:

- **producers of packaging** are “suppliers of packaging materials, producers, processors and importers of empty packaging and packaging materials” (Section 218, par. 1, letter r) of Italian Legislative Decree 152/06);
- **users of packaging** are “traders, distributors, fillers, packaging users and importers of filled packaging” (Section 218, par. 1, letter s) of Italian Legislative Decree 152/06).

According to Article 221, par. 3, letter a) and c) of Italian Legislative Decree 152/06, the obligation to join CONAI does not apply to companies which adopt their own systems for managing their packaging waste or implement systems for returning their packaging. Furthermore the obligation to join CONAI **does not apply to the end users** of packaging, that is, individuals who buy packaged goods for the purposes of their business or for their own consumption, but do not undertake any activities involving the sale or distribution of the packaged goods they purchased (e.g. a hairdresser who purchases packaged beauty products and uses them to work).

The latter exception shall not apply in the three following cases:

- when such individuals use the purchased goods to undertake a commercial activity related to their core business (e.g. a hairdresser who sells packaged beauty products to its customers);
- when such individuals buy packaged goods or empty packaging from abroad to conduct their business (e.g. a hairdresser who purchases beauty products packaged abroad);
- when such individuals purchase empty packaging in Italy to conduct their business (e.g. a hairdresser who purchase paper bags from domestic suppliers to deliver the beauty products sold to customers).

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**Warning**

For the purposes of CONAI fulfillments, “import” means buying products from abroad (from either EU or non-EU countries).
The foreign company which intends to replace itself to its Italian customers in fulfilling the consortium’s regulations, can do so by appointing a tax representative pursuant to article 17 of Presidential Decree 633/72 (governing VAT). The tax representative must join CONAI on behalf of the company it represents and make the periodical payment of the CONAI Environmental Contribution and relative payment.

In the absence of a tax representative, CONAI allows foreign companies with direct Italian VAT identification (fn1) to elect special domicile (fn2) for the sole purpose of the Environmental Contribution and to comply with the same liquidation, declaration and payment obligations applicable to tax representative.

If the appointment of a tax representative and direct identification are denied to a foreign company which, while selling directly to Italian customers, has a permanent establishment in Italy, the right to replace the above mentioned customers in fulfilments foreseen by consortium regulations is granted to such permanent establishment, which, on behalf of the parent company, has joined CONAI and complies with the liquidation, declaration and payment obligations. It is noted that, in all these cases, the sales invoices (or those related to transfers) of packaging (empty and/or filled) must also provide indications concerning the CONAI Environmental Contribution required by the consortium’s regulations, so as to allow domestic customers to have the necessary information for any other applicable fulfilments.

If the foreign company has its head office outside the European Union, and doesn’t have a branch office with permanent representation in Italy, it must provide sufficient guarantees to cover the Environmental Contribution, allegedly due in the next twelve months, to be renewed at each deadline, with the amount updated as necessary, for the same period. The company which placed it on the national market for consumption under section 4, paragraph 6, is nonetheless required to comply with the information requirements established by CONAI.

Foreign companies that join the consortium, the membership fee will be a fixed amount (section 2, paragraph 5 and 3, paragraph 1, third interline, of the CONAI Regulations). Any documentation relating to the fulfilment of consortium obligations must be kept for ten years in Italy. Foreign companies must also keep a certified copy, and CONAI can request companies to produce it, even in part, to one or more consortium members, all consortium members or all members of a single category or one of its components (article 4, paragraph 12, of the CONAI Regulations).

For further information and to start the necessary procedures, or with regard to the types of guarantees to be provided, please write to the email address adesione@conai.org.

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(1) Pursuant to the combined provision of sections 17 and 35ter of Italian Presidential Decree no. 633 of 1972.
(2) Under section no. 47 of the Italian Civil Code, in writing.
Main CONAI Fulfillments for the Producers Category

Producers of raw materials and/or semi-finished products to be used for packaging

- they shall join CONAI under the producers category, as well as one or more Consortia for Packaging Materials in relation to the materials manufactured and the Articles of Association of each Consortium. This requirement also applies to the so-called "contracting" processors;
- they are not required to provide any periodic declarations nor to pay the Environmental Contribution, except where they supply products to "self-producers" (entities which purchase raw materials and/or semi-finished products for the purpose of producing/repairing packaging for their own products, which are not packaging), in proportion to the amount of raw materials and/or semi-finished products sold to the latter.

Importers of raw materials and/or semi-finished products to be used for packaging

- they shall join CONAI under the producers category, as well as one or more Consortia for Packaging Materials in relation to the materials imported and the Articles of Association of each Consortium.
- they are required to provide periodic declarations and pay the Environmental Contribution for both the packaging of imported raw materials/semi-finished products and for the amount of any raw materials/semi-finished products sold to "Self-producers".

Producers of empty packaging

- they shall join CONAI under the producers category, as well as one or more Consortia for Packaging Materials in relation to the materials manufactured and the Articles of Association of each Consortium;
- they are required to provide periodic declarations and pay the Environmental Contribution, for each material, for all the packaging supplied to domestic Users and placed on the market or used for packing their own goods (self-consumption).

Importers - Dealers of empty packaging

- they shall join CONAI under the producers category, as well as one or more Consortia for Packaging Materials in relation to the materials imported and the Articles of Association of each Consortium.
- they are required to provide periodic declarations and pay the Environmental Contribution, for each material, for all the packaging imported and supplied to domestic Users and placed on the market.
Main CONAI Fulfillments for the Users Category

Buyers-fillers of empty packaging

- they shall join CONAI under the Users category, specifying the industry they belong to (food, chemical, etc.). This requirement also applies to the so-called “contracting” filling operators;
- if they purchase packaging in Italy, they are required to pay the Environmental Contribution shown on the supplier’s invoice and include the required statement in their own invoices;
- if they purchase packaging from abroad, they are required to provide periodical declarations and pay the Environmental Contribution in accordance with the procedures laid down for imports.

Importers of filled packaging

- they shall join CONAI under the Users category, specifying the industry they belong to (food, chemical, etc.);
- they are required to provide periodical declarations and pay the Environmental Contribution, for each material, on all the packaging imported and subsequently placed on the market.

Self-producers

- they shall join CONAI under the Users category, specifying the industry they belong to (food, chemical, etc.);
- they are required to pay the Environmental Contribution shown on the supplier’s invoice and include the required statement in their own invoices. Periodic declarations shall be made and the Environmental Contribution paid by the supplier of raw materials;
- should they import raw materials to manufacture their own products, they are required to provide periodical declarations and pay the Environmental Contribution in accordance with the procedures laid down for imports.

Traders of filled packaging (packaged goods)

- they shall join CONAI under the Users category ("Traders and Distributors" subcategory);
- if they purchase filled packaging in Italy and place them on the Italian market, they shall make sure that their suppliers have included data relating to the Environmental Contribution in their invoice and then show the required statement on their own invoices;
- if they purchase filled packaging from abroad and place them on the Italian market, they have the same obligations as importers of filled packaging with regard to the Environmental Contribution.

Traders of empty packaging

- they shall join CONAI under the Users category ("Traders and Distributors" subcategory);
- they are required to pay the Environmental Contribution shown on their supplier’s invoice and include the required statement in their own invoices.
Definitions

A) Producers

1. **Producers / Importers of raw materials/semi-finished products for packaging** include companies that, by producing/importing raw materials/semi-finished products used for packaging, are "upstream" of the processes that lead to the production of packaging materials and the related waste.

2. **Producers / Importers of empty packaging** include companies which manufacture (using one or more of the six reference materials)/import finished packaging, ready to be filled with goods.

B) Users

1. **Buyers - fillers of empty packaging** include companies that buy empty packaging and fill them with goods that are the object of their business.

2. **Traders of filled packaging** include operators who buy packaged goods in Italy and resell them, acting as simple commercial brokers.

3. **Importers of filled packaging** include operators who buy packaged goods from abroad and resell them in Italy, therefore placing the packaging containing goods on the Italian market.

4. **Traders of empty packaging** include operators who buy and resell empty packaging in the Italian market, without processing such packaging materials in any way, acting as simple commercial brokers.

5. **Self-producers** include companies which buy raw materials or semi-finished products to manufacture/repair packaging for the goods manufactured by the same companies.

C) End User

Individuals who buy packed goods for the purposes of their business or for their own consumption, but do not undertake any activities involving the sale or distribution of the packed goods they purchased.

D) Consumers

Individuals who buy or import packaging or packaged goods for their own use, for any purpose other than a business.

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Warning

Some fulfillments also apply to the so-called "contracting" producers / processors and users/filling operators.

For the purposes of CONAI fulfillments, "import" means buying products from abroad (from either EU or non-EU countries).

* CAC: CONAI Environmental Contribution (Contributo Ambientale CONAI).
Users

B1
I purchase and fill empty packaging

YES
- I am a CONAI member under the Other Users category (food, chemical or other).
- I pay the CAC\(^*\) shown on my supplier’s invoice for each packaging material.
- I include the required statement on my own invoices (e.g. CAC paid).

NO

B2
I trade filled packaging

YES
- I am a CONAI member under the Users category (traders and distributors).
- I make sure my suppliers included data relating to the CAC\(^*\) (e.g. CAC paid) on their invoices.
- I include the required statement on my own invoices (e.g. CAC paid).

NO

B3
I import filled packaging

YES
- I am a CONAI member under the Other Users category (food, chemical or other).
- I declare and pay the required CAC\(^*\) for all packaging that has been placed on the market after being imported.
- I include the required statement on my own invoices (e.g. CAC paid).

NO

B4
I trade empty packaging

YES
- I am a CONAI member under the users category (traders and distributors).
- I pay the CAC\(^*\) reported on my supplier’s invoice for each packaging material.
- I include the required statement on my own invoices (e.g. CAC paid).

NO

B5
I manufacture packaging for my own products

YES
- I am a CONAI member under the Other Users category (food, chemical or other).
- I declare and pay the CAC\(^*\) for the packaging and raw materials import to manufacture packaging for my own products.
- I pay the CAC\(^*\) shown on the invoices of my Italian suppliers for the raw materials I purchase to manufacture packaging for my own products.
- I include the required statement on my own invoices (e.g. CAC paid).

NO

C
I am an end user of packaging

YES
- I am not required to join CONAI, unless I trade the packaged goods I purchase for conducting my business (see B.2) or for my own consumption, or import filled packaging (see B.3) or empty packaging (see A.2), or purchase empty packaging in Italy (see B.1).

NO

D
I am a consumer

YES
- I am not required to join CONAI.
- I sort my household packaging waste as part of the separate waste collection service organised by the local Public Administration.
Joining CONAI

Preliminary remarks
According to section 224 of Italian Legislative Decree 152/06 (former Legislative Decree 22/97), producers and users of packaging must join the National Packaging Consortium (Consorzio Nazionale Imballaggi). To join CONAI, applicants are required to send their “Membership Form” together with their receipt for payment of the membership fee. The fee is to be paid once and can be adjusted every year at the discretion of the Consortium member. The following paragraphs provide information about deadlines, membership procedures, as well as the obligations and rights of Consortium members.

Deadlines for Joining the Consortium
The obligation for packaging Producer and Users to join CONAI was established by section 38, paragraph 2, of Italian Legislative Decree no. 22 of 5.02.1997. Joining the consortium was not always required; such obligation was introduced by Law 426/98, which amended the original text of Legislative Decree 22/97 and set 31/12/1998 as the deadline for joining the Consortium. The deadline was then extended to 28.02.1999 by Law no. 35 of 22.02.1999. The current legal regulations relate to Italian Legislative Decree 152/06.

Newly-founded companies or companies starting new packaging-related activities
Newly-founded companies, or companies undertaking a new business involving the production or use of packaging, must join CONAI within a month after the date of the first invoice received or issued. The same procedure can be used by companies that are required to join CONAI after the start of their business.

How to Join, Obligations and Rights of Consortium Members
Declarations for determining membership fees
In order to join CONAI, applicants are required to pay a fixed amount of 5.16 Euros, to which a variable amount is added only for companies that had total revenues in excess of 500,000.00 Euros the year before joining CONAI. Upon joining, Consortium members are therefore required to declare, depending on their membership category, their earnings for packaging-related transactions or their total revenue for the previous year. The variable portion is calculated in relation to these data. In any case, the total amount will not exceed 100,000.00 Euros. Producers and users of packaging will become CONAI members on the basis of the applications they have submitted […] (art. 6, par. 7 of the Statute).
**Please Note**

In accordance to article 3, paragraph 1, third interline, of the CONAI Regulations/Statute “foreign member companies will only be required to pay the fixed amount”.

**Membership category and determining variable portions**

Upon joining, companies are required to indicate whether they intend to join as a “producer” or “user”. For the sole purpose of calculating any variable portions, users are divided into “traders and distributors”, and “other users (fillers, packaging users, importers of filled packaging)”.

**See** Membership form and the relevant instructions.

**Please Note**

Newly-founded companies are not subject to payment of the variable portion of the fee because there are no invoices for the previous year. The variable portion may be considered as of the end of the first financial year.

**Companies carrying out several activities (main activity)**

One company may have more than one role in the packaging cycle. For example, a company may produce plastic bags (packaging producer) and purchase empty cardboard packaging to package its products (packaging user). If the company in question carries out activities corresponding to several categories, the choice of membership category is to be made on the basis of the “main economic activity”, namely the one that leads to higher sales for the company.

**Please Note**

The concept of main activity is valid only with regard to membership: for all matters relating to the Environmental Contribution, the company will have to take into account all packaging-related activities.

**Member Number**

CONAI provides every Consortium member with a membership number, which may be communicated to the company at a later date. In the meantime, the company’s tax and/or VAT identification number will be valid identifying elements for submitting periodic declarations regarding the Environmental Contribution.

**Administrative and fiscal aspects**

From a fiscal point of view, joining CONAI involves the purchase of shares in the Consortium: fees paid by members upon accession (and any subsequent adjustments) are extraordinary contributions, and are therefore to be included as assets in the company’s financial statements under the “Other investments”, Section BIIT, item 1, letter d), Section 2424 of the Italian Civil Code.

**Please Note**

CONAI membership fees are not subject to VAT.
Obligations and Rights of Consortium Members

Consortium members are required to comply with the Statute, the Regulations and decisions of Consortium bodies, which are binding on all Consortium members.

For further information, see the CONAI Statute on the website - About us / Governance

Voting Rights

All Consortium members have the right to attend CONAI general meetings. Every Consortium member is entitled to at least one vote at the meeting, corresponding to a fixed fee of 5.16 Euros. If the participation fee is higher than 5.16 Euros, the Consortium member has the right to one vote for every 5.16 Euros paid. Voting rights can be exercised by the association or by the Consortium for Packaging Materials the member belongs to, having been specifically delegated by the Consortium member in accordance with article 21 of the Statute.

Appointments of Proxies in General Meetings

Article 21 of the CONAI statute guarantees gives each Consortium member the right to appoint any Association/Consortium it belongs to as proxies in CONAI’s general and/or extraordinary meetings.

From 23 April 2008, Consortium members may, upon joining, appoint a proxy by completing box 6 of the membership application form, in accordance with article 6, paragraph 2, of the CONAI Statute; Consortium members who have failed to do so upon registration may complete a proxy form (original or copy), which can be sent to CONAI directly by the Consortium member or by the Association/Consortium acting as their proxy.

Changes in Membership Fees

If their turnover increases, companies have the right to change their membership fee, and therefore their participation in the Consortium. Within 6 months of the end of each financial year, Consortium members can certify any increases in their costs or revenues, and thereby adjust their fee, by sending a written statement to CONAI by registered mail with return receipt. This is only possible for changes of at least 20%.

When a membership fee is changed, Consortium members are required to submit a new application form and pay the amount due to CONAI as a result of such change, enclosing proof of payment.

Changes in Membership Categories

When a Consortium member verifies that their core business is no longer the same as the one declared upon registration, they should file a new application for membership, indicating the new membership category and the date of such change. The membership fee remains the same as that paid, except that the Consortium member has the option to adjust it by calculating the variable portion of such fee considering their new membership category.
Changing Member Company Data

A “Company Data Change” form is available to inform CONAI of any changes in data which:
- do not involve changes in tax identification number: in this case, the form does not need to be accompanied by the required supporting documents;
- involve changes in taxpayer identification number: in this case, the corporate transaction introduces a new legal entity, which is required to apply for membership, unless it already is a CONAI member. The Statute provides that “participation in the Consortium is indivisible, and cannot be transferred to another party or upon death, except in the event of transfers of undertakings, mergers and divisions”.

See Data change declaration and the relevant instructions available on the CONAI website - download documents / Forms

Withdrawal from the Consortium

The rules in the CONAI Statute governing withdrawal are:
- Article 9  Consortium members may withdraw only where membership admission conditions are no longer met, or where the Consortium member uses one of the systems provided for by section 221, paragraph 3, letters a) and c) of Italian Legislative Decre 152/06. Withdrawal requests must be sent to CONAI by registered mail.

If withdrawal is due to the adoption of one of the systems provided for by section 221, paragraph 3, letters a) and c) of Italian Legislative Decre 152/06, the withdrawal shall take effect once the National monitoring centre for waste determines that the system is used and works, and informs CONAI thereof.
- Article 11 “the membership fee is non-refundable and nothing shall be owed, for whatever reason, to a Consortium Member who has withdrawn [...]”.

Withdrawal requests can be submitted when a company member is no longer manufacturing/using packaging; in the event of liquidation, settlement or bankruptcy proceedings, withdrawal requests must be submitted once the business has been closed and VAT registration has been cancelled. One cause for withdrawal is the sale of the company; in this case, the request for withdrawal by the transferor is to be submitted together with the request for changing company data.

See Withdrawal requests and the relevant instructions available on the CONAI website - download documents / Forms
# Membership Form

To be sent to CONAI – Consorzio Nazionale Imballaggi

By registered mail (with return receipt) Via P. Litta 5, 20122 Milan

By fax: +39.02.59904315

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### 1. Company name

| 1.1 | Billing address |
| 1.2 | Cert. Email |
| 1.3 | Post code |
| 1.4 | Taxpayer code |
| 1.5 | Main activity |
| 1.6 | Company reference for form completion |

### 2. declares

- to possess the requirements provided for by article 5 of the Statute and to belong to the following category and relative sub-category:

- **Producers**
  - Producers of packaging material
  - Producers of packaging

- **Users**
  - Traders and distributors
  - Other users (fillers, packaging users, importers of filled packaging)

### 3. to be enrolled in the Consortia for Packaging Materials provided by article 223 of Legislative Decree 152/2006:

- Consorzio Nazionale Acciaio
- CIAI
- COMECO
- RILEGND
- COREPLA
- COREVE

### 4. to undersign and pay the participation fee determined as follows:

- **Fixed amount**
- **Variable amount**

#### 4.1 Calculation of the fixed amount

Income from sales and services carried out within the national market of packaging and raw materials destined for packaging production:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from sales</td>
<td>€</td>
</tr>
<tr>
<td>Cost of purchases, also from abroad, of packaging or packaging material</td>
<td>€</td>
</tr>
<tr>
<td>Variable amount 0.015%</td>
<td>€</td>
</tr>
</tbody>
</table>

#### 4.2 Calculation of the variable amount

Income from sales and services, and sales and services abroad:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from sales</td>
<td>€</td>
</tr>
<tr>
<td>Sales and services abroad</td>
<td>€</td>
</tr>
<tr>
<td>Income and services Italy</td>
<td>€</td>
</tr>
<tr>
<td>Variable amount 0.00025%</td>
<td>€</td>
</tr>
</tbody>
</table>

#### 4.3 Paid to postal giro account n. 98753007 in CONAI’s name, – Consorzio Nazionale Imballaggi on (dd/mm/yy)

- paid by bank transfer – IBAN: IT 97 Y 03069 01629 100000012434 – BIC: BCITITMM – c/o Intesa SanPaolo SpA – Branch n. 27 – Piazza Diaz, 7 – 20123 Milan

### 5. Be informed about the Statute orders. Regulations, decisions already made by Consortium bodies, and accept these without reservations or conditions, as well as the methods and purposes for processing personal data and consequent rights. The complete clause (under article 13 of Legislative Decree 196/03) is visible on the website www.conai.org – Companies / Privacy Policy.

### 6. to:

- not authorise any proxy
- authorise a proxy for representative purposes during the Assembly, indefinitely, under article 21, with the exception of withdrawal rights or new specific proxy, to:

**Date** .

**In witness thereof (legal representative)** .

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This document is the English translation of the official Italian form, available at www.conai.org – download documents / Forms

Example of the form not filled in
Membership Form

Completion instructions

As provided for by section 224 of Italian Legislative Decree 152/06 (former Legislative Decree 22/97), producers and users of packaging are required to join the Consorzio Nazionale Imballaggi. To join CONAI, applicants are required to send an application form consisting of the following boxes:

Box 1 – Company data
Box 2 – Membership Category
Box 3 – Membership in Consortia for Packaging Materials established by section 223, Italian Legislative Decree 152/2006
Box 4 – Determining Membership Fees
Box 5 – Awareness of Consortium Rules and Processing of Personal Data
Box 6 – Appointment of Proxies in Consortium Meetings
as well as a declaration of responsibility, date and signature.

Please Note

Fee payment takes place once. It is the responsibility of the Consortium member to update the fee, in compliance with that provided for in article 6, paragraph 6 of the Statute.

The Membership Form must be sent to CONAI by fax (+39.02.59904315) or by registered mail, along with proof of payment of the Consortium fee.
Box 1
**Company Data**

1.1 enter company name.

1.2 and 1.3 enter the full address of the registered office and certified email address.

1.4 enter company tax and VAT identification number. Both fields must be filled in.

1.5 indicate the company’s main economic activity and the relevant ATECO code. Where the company is unable to find its ATECO code, it will still have to describe their main activity, which is essential to complete the form.

**Please Note**

- A "main economic activity" is the one involving higher sales for the company, with reference to the latest financial year.

- The concept of main activity is only valid for the purposes of CONAI membership: for all matters related to the Environmental Contribution, the company will have to take into account all packaging-related activities.

- Please note that the ATECO code, referred to the company’s business purpose, is not to be confused with the main activity. The ATECO code is chosen upon incorporation and is shown on the document certifying VAT registration. It is advisable to verify the code with the Inland Revenue and to communicate any changes, as required by law. Although rarely used, this code is important: statistical sector studies and certain tax audits are based on these categories.

1.6 indicate the name of the person completing the form (even if different from the legal representative), with their telephone number, fax and email address (if available).
Box 2

**Membership Category**

Applicants should select the category corresponding to their main economic activity.

**2.1 Producers:** this category includes suppliers of packaging materials, producers, processors and importers of empty packaging and packaging materials. Choose only one of the following two components:

- **Producers of packaging materials:** this box should be checked by suppliers, producers, processors (also on behalf of third parties), and importers of packaging materials.
- **Producers of packaging:** this box should be checked by producers, processors (also on behalf of third parties), and importers of empty packaging.

On the right side of box 2.1, check one box only (indicating the main material used out of six materials).

<table>
<thead>
<tr>
<th>Please Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Only one choice is allowed. A producer cannot check the “users” box (or vice versa), and the producer of packaging cannot check the “producer of packaging material” box (or vice versa). Only the mostly used of the six materials needs to be indicated.</td>
</tr>
</tbody>
</table>

**2.2 Users** this category includes dealers, distributors, fillers and users of packaging, and importers of filled packaging. Choose only one of the following two components:

- Traders and distributors
- Other users (fillers and users of packaging and importers of filled packaging). For this category, applicants should also indicate only one of the sub-components provided for the main activity (Food, Chemicals, Other users).

Box 3

**Membership to Consortia for Packaging Materials as per Section 223, Legislative Decree 152/2006**

Declaration of membership to Consortia for Packaging Materials (optional for users and compulsory for producers where they have not opted for the alternatives provided for by section 221, paragraph 3, letter a) and c) of Legislative Decree 152/06). In addition to joining CONAI under the relevant category, producers may be members of one or more Consortia for Packaging Materials according to the materials they manufacture and individual Consortium Statutes. As for users, they may voluntarily join Consortia for Packaging Materials that allow them to do so; if they are members of any Consortium, they should check the relevant boxes in the application form.

If the company has not yet done so, they can join Consortia for Packaging Materials by contacting such Consortia directly.
Consortia for Packaging Materials Contacts

<table>
<thead>
<tr>
<th>Consortium</th>
<th>Material</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ricrea</td>
<td>Steel</td>
<td>tel. +39.02.3980081 <a href="http://www.consorzioricrea.org">www.consorzioricrea.org</a></td>
</tr>
<tr>
<td>Cial</td>
<td>Aluminium</td>
<td>tel. +39.02.540291 <a href="http://www.cial.it">www.cial.it</a></td>
</tr>
<tr>
<td>Comieco</td>
<td>Paper</td>
<td>tel. +39.02.55024238 <a href="http://www.comieco.org">www.comieco.org</a></td>
</tr>
<tr>
<td>Rilegno</td>
<td>Wood</td>
<td>tel. +39.0547.672946 <a href="http://www.rilegno.org">www.rilegno.org</a></td>
</tr>
<tr>
<td>Corepla</td>
<td>Plastic</td>
<td>tel. +39.02.76054230 <a href="http://www.corepla.it">www.corepla.it</a></td>
</tr>
<tr>
<td>Coreve</td>
<td>Glass</td>
<td>tel. +39.02.48012961 <a href="http://www.coreve.it">www.coreve.it</a></td>
</tr>
</tbody>
</table>

Check one or more of the boxes relating to the Consortia for Packaging Materials joined by the company. Check either “producer” or “user” in the side box, according to whether the company has joined the Consortia as a producer or user.

Please Note

Completion of box 3 is compulsory for producers who have filled in box 2.1, and users who carry out other secondary activities classifiable among those of producers in addition to their main activity (as in 2.2).

Box 4
Determining Membership Fees

Check the appropriate box according to the amount of total revenues from sales and services resulting from the financial statements for the last full financial year upon joining (or, if not available, from the latest approved financial statements).

Please Note

Newly-founded companies are not required to pay the variable portion of the fee because there is no relevant data for the previous year (in this case, tick the box “up to 500,000 Euros”). The variable fee may be considered after the end of the first financial year.

4.1 Do not fill in the “variable amount” field if you have checked the box “up to 500,000 Euros”; enter 5.16 Euros in the “total amount” field (to be paid).

If the box “above 500,000.00 Euros” has been checked, determine the variable amount by filling in box 4.2, then enter the value obtained in the “variable amount” field. Determine the total amount of the fee to be paid (fixed amount plus variable amount). In any case, the total amount cannot be more than 100,000.00 Euros.

Please Note

Pursuant to article 3, paragraph 1, third interline space of CONAI Regulations, foreign companies are only required to pay a fixed amount as a membership fee.

4.2 Fill in the box as indicated below (only when the threshold of 500,000.00 Euros is exceeded):
**Producers**

<table>
<thead>
<tr>
<th>Membership fee calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed amount: 5.16 Euros.</td>
</tr>
<tr>
<td>+ Variable portion:</td>
</tr>
<tr>
<td>0.015% of income (from the latest financial year) deriving from sales of packaging on the national market and/or raw materials or semi-manufactured products destined for packaging production (150 Euros for each million).</td>
</tr>
</tbody>
</table>

**Example**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed amount</td>
<td>5.16 Euros</td>
</tr>
<tr>
<td>Income from packaging raw (or semi-manufactured) materials sales</td>
<td>1,136,618.34 Euros</td>
</tr>
<tr>
<td>Variable portion = EUR 1,136,618.34 x 0.015%</td>
<td>170.49 Euros</td>
</tr>
<tr>
<td><strong>Total membership fee</strong></td>
<td><strong>175.65 Euros</strong></td>
</tr>
</tbody>
</table>

**Users, fillers, users of packaging importers of filled packaging**

<table>
<thead>
<tr>
<th>Membership fee calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed amount: 5.16 Euros.</td>
</tr>
<tr>
<td>+ Variable portion:</td>
</tr>
<tr>
<td>0.015% of costs incurred (calculated on the basis of the latest financial year) for the purchase of packaging (empty and/or filled) and/or packaging materials (150 Euros for each million) in Italy and abroad.</td>
</tr>
</tbody>
</table>

**Example**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed amount</td>
<td>5.16 Euros</td>
</tr>
<tr>
<td>Cost for the purchase of packaging or raw materials for self-production</td>
<td>116,099.51 Euros</td>
</tr>
<tr>
<td>Variable portion = EUR 116,099.51 x 0.015%</td>
<td>17.41 Euros</td>
</tr>
<tr>
<td><strong>Total membership fee</strong></td>
<td><strong>22.57 Euros</strong></td>
</tr>
</tbody>
</table>

**Traders and distributors**

<table>
<thead>
<tr>
<th>Membership fee calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed amount: 5.16 Euros.</td>
</tr>
<tr>
<td>+ Variable portion:</td>
</tr>
<tr>
<td>0.00025% of total income (calculated on the basis of the latest financial year) deriving from sales and services, net of sales and services abroad (2.50 Euros for each million).</td>
</tr>
</tbody>
</table>

**Example**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed amount</td>
<td>5.16 Euros</td>
</tr>
<tr>
<td>Global income (from sales and services – sales and services abroad)</td>
<td>8,098,157.80 Euros</td>
</tr>
<tr>
<td>Variable portion = EUR 8,098,157.80 x 0.00025%</td>
<td>20.24 Euros</td>
</tr>
<tr>
<td><strong>Total membership fee</strong></td>
<td><strong>25.40 Euros</strong></td>
</tr>
</tbody>
</table>
Standard criteria for separating the costs of packaging alone from the costs of packaged goods

When purchasing filled packaging, industrial users are required to calculate any variable increment referring to costs incurred for purchasing packaging only. Packaging costs may be separated from the cost of the goods by requesting this data from the supplier, or by taking equivalent empty packaging as a reference value. If a purchaser of filled packaging is unable to separate costs in this manner, CONAI provides an alternative Standard Criteria for separating the cost of packaging from the cost of goods. The recommended conversion formula is as follows:

\[
\frac{\text{Cost of packaging}}{100} = \frac{\text{Cost of goods} \times 1.66}{100}
\]

This “alleged” amount must be added to the cost of any packaging that has been purchased and accounted for; the 0.015% rate is then applied.

Example

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed amount</td>
<td>5.16</td>
<td>Euros</td>
</tr>
<tr>
<td>Cost of packaging or raw materials for self-production that has been purchased and accounted for</td>
<td>77,468.53</td>
<td>Euros</td>
</tr>
<tr>
<td>Other purchasing costs for packed goods where it is impossible to separate packaging</td>
<td>619,748.28</td>
<td>Euros</td>
</tr>
<tr>
<td>619,748.28 Euros x 1.66%</td>
<td>10,287.82</td>
<td>Euros</td>
</tr>
<tr>
<td>Total presumed costs for packaging</td>
<td>87,756.35</td>
<td>Euros</td>
</tr>
<tr>
<td>Variable portion = 87,756.35 Euros x 0.015%</td>
<td>13.16</td>
<td>Euros</td>
</tr>
<tr>
<td>Total membership fee</td>
<td>18.32</td>
<td>Euros</td>
</tr>
</tbody>
</table>

Please Note

Since this estimated amount of packaging costs will not be found in accounting records, a self-declaration demonstrating the procedure adopted can be attached to the membership application.

4.3 Bank details and methods for paying membership fees:

- By postal order, crediting CONAI’s account no. 98753007;
- By bank transfer, crediting CONAI’s account at Intesa San Paolo SpA, Branch no. 27, Piazza Diaz 7, 20123 Milan IBAN: IT 97 Y 03069 01629 100000012434; SWIFT: BCITITMMJ59.

Check one of the two boxes corresponding to the chosen method of payment, indicating the date of payment (for postal orders) or CRO number (for bank transfers).

Please Note

Payment methods other than those indicated in the application form are not allowed. These accounts are only for payments of Consortium fees. Postal orders or descriptions of payment with bank transfers must clearly and legibly specify the company’s name, tax or VAT identification number.
Box 5
**Awareness of Consortium Rules and Processing of Personal Data**

By signing the application form, the company’s legal representative declares “to be aware of the provisions of the Statute, the Regulations and the decisions made by Consortium bodies, and to accept these without reservations or conditions, as well as the methods and aims of the processing of personal data and the rights thereof. Full disclosure (as per Section 13 of Italian Legislative Decree 196/03) is available at www.conai.org - Companies / Privacy Policy.

Box 6
**Appointment of Proxies in Consortium Meetings**

By checking the appropriate “proxy” box, members can appoint a proxy (with clear indication of the subject appointed as a proxy, pursuant to article 6, paragraph 2, of the CONAI Statute). The appointed person may act as a proxy in Consortium meetings pursuant to article 21 of the Statute. If there is no intention to appoint any proxies, check the “no proxy” box.

PropTypes
If box 6 has not been completed, it shall be understood as “no proxy”.

Consortium members may appoint a proxy at any time after accession by submitting the relevant form.

PropTypes
See Appointment of proxy and the relevant instructions available on the CONAI website - download documents / Forms.

In any case, an appointor may always revoke a proxy appointment, and a proxy may decide not to accept the appointment, as long as it is notified in writing (original or copy) to CONAI. Pursuant to article 21 of the CONAI Statute, the appointment of different Associations/Consortia as proxies at a later date implies that the previous proxy has to be revoked. Where the Consortium member does not notify any changes, CONAI will consider the most recent proxy as valid. We further point out that, in relation to proxies, CONAI may carry out appropriate checks with direct communications to Consortium members or proxies.

PropTypes
See the CONAI Statute on the website - About us / Governance.

**Declaration of Responsibility**

Indicate the name of the company’s legal representative who, by signing the membership application form, declares to be responsible for the truthfulness of data provided to CONAI and also undertakes to communicate any changes that may arise.

**Date and signature**

Indicate the date of completion of the application form, which must be signed by the company’s legal representative.
Imports

Introduction

All packaging and packaging materials imported from abroad, from either EU or non-EU countries (empty and/or used for packaging imported goods) are subject to the CONAI Environmental Contribution. Because they are used within national borders, they create packaging waste, which is why producers and users should help cover the costs of the local waste management system.

Obligations of importers vary according to the nature and destination of imported packaging. There are different procedures for filing Periodic Declarations and paying the Environmental Contribution: an ordinary procedure (valid for all types of import) and a simplified procedure (only for imports of packaged goods), which is in turn divided in three different options. Each importer should follow different rules (or choose from different options) according to the materials they have imported (empty packaging, raw materials or packaged goods) and whether they are intended for users, other operators or used by importers themselves.

Periodic Declarations for Import Activities

Importers of packaging are required to declare the packaging they have processed using form 6.2/Import, which may be sent to CONAI at different time intervals, according to their declaration category.

Please Note

Calculating the actual date of import.

To complete the periodic declaration, importers may, at their discretion, calculate the actual date of import according to the following criteria:

- from the date of sale of packaging to customers
- from the date when the packaging arrived in the country
- from the date when the packaging arrived into their warehouses
- from the date of receipt of the invoice/import document or the date when it was recorded in the accounts

Ordinary Procedure

It is the general procedure used for periodic declarations and it is applicable to any type of import. The Environmental Contribution is determined on the basis of the total weight of packaging imported during a specific reference period, divided by material.
Simplified Procedure

It is a simplified method to calculate and pay the Environmental Contribution, using flat rates for determining the amount of the Contribution itself. The simplified procedure is applicable to:

- CONAI member companies
- to imports of filled packaging (packaged goods);
- when there are objective technical reasons requiring such procedures (for example, large amounts of imported goods, a high number of non-EU suppliers, the inability to obtain product sheets from suppliers or when it is too difficult to determine product specifications).

The simplified procedure divides imported filled packaging into two main categories:

- imports of food;
- imports of NON-food products.

The Environmental Contribution is determined by applying a flat rate to the purchase value of packaged goods, excluding VAT and transport costs.

The rates for 2015 (regardless of the total value of imports) are as follows:

**Import of food products**
0.12% of the total value of imports.

**Import of NON food products**
0.06% of the total value of imports.

Alternatively, CONAI also allows companies to use a flat-rate calculation procedure, with a single contribution based on the weight of the packaging of imported goods:

- 49.00 Euros/ton (to 31.03.2015)
- 48.00 Euros/ton (from 1.04.2015)

without distinction between the six packaging materials, nor between primary, secondary and tertiary packaging, nor between food and NON-food products).

---

**Please Note**

*The adopted procedure is valid for the entire year.*

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*For imports of so-called “single-product/single-material” items, see form 6.2/Import and the relevant instructions.*
Classification of different importation activities and allowed procedures

To help Consortium members choose the right procedures to be used each time, CONAI has classified the main packaging-related import activities, specifying the possible destinations of materials for each of them.

<table>
<thead>
<tr>
<th>Import activities and relative available procedures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Imports of empty packaging</strong></td>
</tr>
<tr>
<td>- For direct use by the importer</td>
</tr>
<tr>
<td>- For sale to users</td>
</tr>
<tr>
<td>- For sale to a producer</td>
</tr>
<tr>
<td>- For sale to end-users</td>
</tr>
<tr>
<td><strong>Imports of raw or semi-manufactured materials</strong></td>
</tr>
<tr>
<td>- For direct use by the importer/producer</td>
</tr>
<tr>
<td>- For direct use by the importer/self-producer</td>
</tr>
<tr>
<td>- For sale to a self-producer</td>
</tr>
<tr>
<td>- For sale to a producer</td>
</tr>
<tr>
<td><strong>Imports of filled packaging</strong></td>
</tr>
<tr>
<td>- For direct use by the importer•</td>
</tr>
<tr>
<td>- For sale to end-users</td>
</tr>
<tr>
<td>- For sale to a user</td>
</tr>
</tbody>
</table>

(1) In this case, importers may follow a procedure similar to that used by producers and file a periodic declaration of imports using form 6.1 (in which they also declare any packaging production activities).

(2) It should be noted that these cases are to be understood as follows:
- imports of empty packaging and raw materials, when they are intended for producers, are not subject to the Environmental Contribution upon selling, nor are any raw materials that are imported and used directly by producers. In these cases, periodic declarations and payment of the Contribution are the responsibility of the producer to whom the material is sold, and the producer/importer when selling the finished packaging produced with the raw materials they have imported.
- however, importers are required to declare all the packaging (used to package empty packaging or raw materials) that they use directly. They will have to pay the Environmental Contribution on this packaging, adopting the ordinary or the simplified procedure.

**Please Note**

Purchases made from foreign suppliers with Italian VAT number are to be considered as imports when determining the Contribution to be paid, unless the word “CONAI Environmental Contribution paid” appear explicitly on invoices.
Choice of Import Declaration Categories

Form 6.2 for import activities may be sent to CONAI at different time intervals according to the company’s declaration category and the procedure adopted.

Every Consortium member may choose a declaration category requiring to send declarations more often than they should according to the Environmental Contribution they have declared (e.g., members who are required to file their declarations quarterly may opt for monthly declarations, if this is more compatible with their activities and/or management, administrative or information systems, but they may not decide to send their declarations annually).

See Explanatory tables – Declaration Categories – Frequency

The exemption ceiling for the simplified procedure (subparagraphs A, B and C of form 6.2/Import) is 52.00 Euros for all imported filled packaging, instead of 26.00 Euros per material (ceiling for the ordinary procedure).
6.2 / IMPORT

See instructions

6.2 / IMPORT

ORDINARY PROCEDURE - Calculating the weight of imported packaging and Conai Environmental Contribution

<table>
<thead>
<tr>
<th>PACKAGING MATERIAL</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>BeC</th>
<th>Packaging composition column (A+B)</th>
<th>Order no. to be reported on the invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Exempt quantity</td>
<td>Quantity subject to Contribution</td>
<td>Environmental Contribution</td>
<td>Total amount</td>
<td>primary</td>
<td>Secondary / tertiary</td>
</tr>
<tr>
<td></td>
<td>ton</td>
<td>empty (ton)</td>
<td>filled (ton)</td>
<td>Euro/ton</td>
<td>Euro</td>
<td>ton</td>
</tr>
<tr>
<td>STEEL</td>
<td>13.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>ALUMINIUM</td>
<td>45.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>PAPER</td>
<td>4.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>WOOD</td>
<td>7.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>PLASTIC</td>
<td>188.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>GLASS</td>
<td>20.80</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>total</td>
<td>45.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

SIMPLIFIED PROCEDURES FOR IMPORTING FILLED PACKAGING:

A) For imports of packaged food
- Flat-rate calculated by applying a single rate to the purchase value of packaged goods

<table>
<thead>
<tr>
<th>Total value of imported goods</th>
<th>Rate to be applied</th>
<th>Total Contribution Value</th>
<th>Order no. to be reported on the invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Euro</td>
<td>0.12 %</td>
<td>Euro</td>
<td>Load from previous declaration</td>
</tr>
</tbody>
</table>

B) For imports of NON-food packaged goods
- Flat-rate calculated by applying a single rate to the purchase value of packaged goods

<table>
<thead>
<tr>
<th>Total value of imported goods</th>
<th>Rate to be applied</th>
<th>Total Contribution Value</th>
<th>Order no. to be reported on the invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Euro</td>
<td>0.96 %</td>
<td>Euro</td>
<td>Load from previous declaration</td>
</tr>
</tbody>
</table>

C) Flat-rate calculated according to the weight of packaging

<table>
<thead>
<tr>
<th>Total value of imported goods</th>
<th>Contribution to be applied</th>
<th>Total Contribution Value</th>
<th>Order no. to be reported on the invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td>TON</td>
<td>45.00 Euro/ton</td>
<td>Euro</td>
<td>Load from previous declaration</td>
</tr>
</tbody>
</table>

6.3 / Exempt Quantity Sheet

Form 6.3 may be completed by:
- completing one line at a time (by clicking on ‘Enter’ after typing tax id. number and quantity)
- recovering data from the last similar declaration filed (“Load data from previous declaration”)
- uploading data from a .txt or .csv file (“Load data from file”; click here for an example of how to complete the file)

I hereby agree that I am fully responsible for the accuracy of the data provided to Conai and undertake to communicate any future changes that may occur and that I may be aware of. I also undertake to provide, upon request by Conai, any copies of invoices from foreign suppliers and/or customs bills (or any summary lists thereof) and/or Intrastat customs declarations.

Date
N.B. Before paying the amount due, please wait until you receive the invoice(s). Please note that payments must be made to different accounts for each material and according to the simplified procedure: the relevant account details are reported on each invoice.
6.2/Import

Completion Instructions

Procedures and Deadlines for Filing the Declaration

Since 2014, it has become mandatory to file declarations of imported goods via CONAI's online system. Consortium members are required to verify that their declaration has been accepted, which is the prerequisite for considering their declaration successfully filed.

See explanatory tables - Online Declaration Service.

The 6.2 Import Form should be completed by all Consortium members who have imported (from EU and non-EU countries) packaging materials and empty or filled packaging (packaged goods), owned or held for other reasons (for example, hired), and should be filed by the 20th of the month following the reference period.

<table>
<thead>
<tr>
<th>Please Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>For importers of filled packaging, there is a simplified procedure for declaring the CONAI Environmental Contribution, where the conditions are satisfied. See Simplified Procedures Instructions for imports of filled packaging.</td>
</tr>
</tbody>
</table>

Frequency

Consortium members shall inform CONAI about whether they are going to file their declarations monthly, quarterly or annually, according to the Environmental Contribution declared or due the previous year.

- Select “annually” from the appropriate drop-down menu if the amount of the Contribution relating to the previous year is less than or equal to 310.00 Euro; then select the reference year of the declaration. Consortium members are required to file a summary declaration for the whole year by January 20th of the following year.
- Select “quarterly” from the appropriate drop-down menu if the Contribution relating to the previous year exceeds 310.00 Euro but is less than 31,000.00 Euro. Then select the reference year and quarter for the declaration from the appropriate drop-down menus. The Consortium member shall file 4 quarterly forms. Each form shall be filed by the 20th of the month following the reference quarter.
- Select “monthly” from the appropriate drop-down menu if the Contribution due for the previous year exceeds 31,000.00 Euro. Then select the reference month and year of the declaration from the relevant drop-down menus. The Consortium member shall file 12 monthly forms. Each form shall be filed by the 20th of the month following the reference month.
Please Note

- **Procedure for the exemption category.** Companies that have declared a CONAI Environmental Contribution of up to 26.00 Euro for a given material in the previous year will not be required to file regular declarations for that material in the current year. The threshold of 26.00 Euro per material is intended for all Contributions due and should therefore take into account Environmental Contributions relating to both production and import. Should a Consortium member who was not required to file the declaration verify that they have exceeded the relevant threshold, they will have to file a regular declaration. On invoices, including those related to a first transfer, companies can simply add the words: “CONAI Environmental Contribution paid, where due”. When using a simplified procedure, the exemption threshold is raised to 52.00 Euro for all filled packaging imported, instead of 26.00 Euro per material.

- **Newly established companies** setting up in business during the year will have to file quarterly declarations for the actual months of activity. For the following year, they will establish their own declaration categories by making a prediction based on the previous year. Basically, they will have to assess the monthly average of Contributions declared for each material and adjust it to 12 months.

- **New businesses opened by a Consortium member.** A Consortium member, who regularly files declarations for their own business, may decide to start a new business, which is also subject to the Contribution (for example, a packaging producer starting to import and resell other products/packaging and/or vice versa). In this case, declarations for the new business will have to be filed quarterly for the relevant number of months of activity during that year. A similar criterion will be used to determine the declaration category for the following year.

- **Companies that take over from a previous declarant must maintain the same declaration frequency as the latter.**

See explanatory tables - Declaration Categories - Frequency / Changes and Examples.

**Member Data**

Members may edit their data, if different from the existing data, by clicking the “Profile” button on the top bar and selecting “Edit Data” from the drop-down menu.

The person completing the form is required to include their contact details: Department, Department Head, Telephone number, Fax and E-mail address.

<table>
<thead>
<tr>
<th>Member number:</th>
<th>Registered as:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Name:</td>
<td>VAT No.:</td>
</tr>
<tr>
<td></td>
<td>Tax Id. No.:</td>
</tr>
<tr>
<td>Department:</td>
<td>Dept. Head:</td>
</tr>
<tr>
<td></td>
<td>Tel.:</td>
</tr>
<tr>
<td></td>
<td>Fax:</td>
</tr>
<tr>
<td></td>
<td>email:</td>
</tr>
</tbody>
</table>

**Ordinary Procedure - Calculating the weight of imported packaging and CONAI Environmental Contribution**

This is the most widely used method for declaring any type of imported goods. The Environmental Contribution is determined based on the total weight of packaging imported during the reference period, divided by material. Consortium members shall give CONAI the data required for determining the Environmental Contribution due, the quantity of packaging sold exempt from the Contribution, and the respective portions of primary and secondary/tertiary packaging.

Please Note

Quantity shall be expressed in tons, rounded to three decimal places. For example: 1Kg = 0.001 ton, 100 Kg = 0.100 ton.
There are six reference materials in the **Packaging Material column**. Consortium members are required to complete the next columns for each of them.

For each packaging material, please report in **column A** the amount of packaging or packaging material imported during the reference period, which have been exempted from the CONAI Environmental Contribution, in cases of:

- sales to exporters who have initiated an “ex-ante” simplified exemption procedure (form 6.5);
- direct use of the “ex-ante” exemption procedure (“self-determined ceiling”).

**Please Note**

In this column, members shall also enter any quantities of goods sold to customers who have requested the exemption for adjustments authorised by CONAI, for outstanding receivables due up to 31.12.2008, as a result of exports of packaging. Also note that the so-called “ex-post” procedure for adjustments ceased to be valid on 1.1.2009.

The total result of column A shall also be detailed and broken down by by customer in section 6.3 / Exempt Quantity Sheet.

Specifying whether the packaging is empty or filled for each packaging material, the quantities of material to which the CONAI Environmental Contribution is or can be applied shall be reported in **column B**.

By way of example, this is the case with the CONAI Environmental Contribution due for imports of:

- empty packaging (for producers/importers);
- filled packaging, or packaged goods (for users/importers);
- raw materials (or unfinished products) sold to self-producers (for importers of raw materials/semi-finished products).

**Please Note**

Column B should not be used by importers of the following types of empty plastic packaging: “Crates taxed as per circular letter 02.07.2012” and “Baskets taxed as per circular letter 02.07.2012” and glass packaging “Bottles taxed as per circular letter 02.07.2012”, the quantities of which must, therefore, be reported in the relevant Forms 6.1 Plastic and 6.1 Glass.

- filled packaging, or packaged goods (for users/importers);
- raw materials (or unfinished products) sold to self-producers (for importers of raw materials/semi-finished products).

**See** Chapter on Import.
Column C shows the amount of the CONAI Environmental Contribution in Euro/ton for the six packaging materials and for the reference period to which the declaration relates.

Column BxC shows the total amount in Euro, which is obtained by multiplying the quantities reported in column B by the amount, in Euro/ton, of the CONAI Environmental Contribution in column C.

The amounts (in ton) of primary and secondary/tertiary packaging making up the total quantities declared should be reported, for each material, in the packaging composition column (A+B).

Please Note

Definitions:
• primary packaging or packaging for sale: a type of packaging conceived as a sales unit to be placed in stores and sold to end users or consumers;
• secondary or grouped packaging: a type of packaging conceived to bring together a number of sales units in stores, regardless of whether it is actually sold as such to end users/consumers, or it is only used to help stock the store's shelves. It can be removed from the goods without affecting their characteristics;
• tertiary or transport packaging: a type of packaging conceived to facilitate the handling and transport of goods, from raw materials to finished products, a number of sales units or grouped packagings, in order to prevent physical handling and transport damage, excluding containers for road, rail, sea and air transport.

The system automatically calculates the total sum of the amounts reported in each cell of that column, which is reported in the “total” line.

In the column “Order No. to be reported on the invoice”, indicate the Order Number you wish to be included on the invoice issued by CONAI or the relevant Consortia for Packaging Materials. You may load the Order Number from your previous declaration by clicking on “Load from previous declaration”.

To repeat the same Order Number on all lines available, click on “repeat on all lines”.

Please Note

Order numbers can be created freely. Please note that each material will be invoiced by a different Consortia for Packaging Materials, while simplified procedures will be invoiced directly by CONAI.

Simplified Procedures for Imports of Filled Packaging

These procedures provide an easier way to calculate and pay the Environmental Contribution, with flat-rate calculations for determining the Contribution itself. Simplified procedures are applicable:
• to CONAI member companies;
• to imports of filled packaging (packaged goods);
• when there are objective technical reasons requiring such procedures (for example, large amounts of imported goods, a high number of non-EU suppliers, the inability to obtain product sheets from suppliers or when it is too difficult to self-determine them).
Consortium members shall fill in the box relating to the simplified procedure they want to use to declare their CONAI Environmental Contribution.

A) For imports of packaged food. The CONAI Environmental Contribution is calculated by applying a percentage rate – shown in the dedicated column – to the total value of goods (excluding VAT and transport costs) imported during the reference period, according to the relevant declaration category. This value is to be reported in the first column. The resulting Environmental Contribution is shown in the third column (“Total Contribution Value”).

B) For imports of NON-food packaged goods. The CONAI Environmental Contribution is calculated by applying a percentage rate – shown in the dedicated column – to the total value of goods (excluding VAT and transport costs) imported during the reference period, according to the relevant declaration category. This value is to be reported in the first column. The resulting Environmental Contribution is shown in the third column (“Total Contribution Value”).

C) Flat rate based on the weight of packaging. As an alternative to the simplified procedure based on the value of imported good, Consortium members may also use the flat-rate calculation procedure based on the weight of the packaging of imported goods. The total weight (in ton) of the packaging of goods imported during the reference period should be reported in the first column, according to the relevant declaration category. The weight of packaging is usually determined by calculating the difference between gross and net mass (with no distinction between the six packaging materials, nor between primary, secondary and tertiary packaging). The resulting Environmental Environmental Contribution is shown in the third column (“Total Contribution Value”).

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**Please Note**

Values expressed in a foreign currency are translated into Euros, in a manner consistent with records for VAT purposes.

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See

To complete the fourth column “Order No. to be reported on the invoice”, see the instructions provided in the previous section on the Ordinary Procedure.
Please Note

Single product/single material
In order to avoid disparities when determining the Environmental Contribution, the application of simplified procedures for imports of so-called “single-product/single-material” items is not allowed when used as a way to avoid the Environmental Contribution due according to the ordinary procedure. “Multi-product/multi-material” imports concerning a small range of products and/or types of packaging and packaging materials shall be treated as “single-product/single-material” imports. Unauthorised use of the simplified procedure is a serious breach of consortium obligations, and it is punishable under Section 13 of the Regulations. CONAI will carry out the necessary checks to ensure that the procedure is implemented in compliance with the regulations.

6.3 / Exempt Quantity Sheet

This sheet should only be completed in cases where the member filing the declaration has:
• sold products to a customer who has initiated a procedure for exporting packaging exempt from the Contribution (exemption ceiling requested with form 6.5 Suppliers or adjustment procedure for outstanding receivables due up to 31.12.2008);

Please Note
The so-called “ex-post” procedure for adjustments ceased to be valid on 1.1.2009.

• imported empty or filled packaging with the ordinary procedure, applying the same exemption procedure adopted for exporting them (ex-ante self-determined exemption ceiling or ex-post procedure for receivables accrued up to 31.12.2008, requested as “Self-adjustment”).

It is not required to report any other exemptions (e.g. those relating to packaging in direct contact with medical devices/pharmaceuticals or packaging that is not subject to the Environmental Contribution pursuant to CONAI Circular letters dated 05.04.2012, 02.07.2012, 10.12.2012 and 27.06.2013), sales of products for purposes other than packaging, and sales between producers. The latter shall however be reported in the relevant sheet.

The member filing the declaration is required to specify the tax identification or VAT number of customers using the exemption from the Environmental Contribution and, for each of them, the relevant quantities sold, with a separate indication for each material. The member filing the declaration is required to specify their tax identification number and quantity purchased exempt from the contribution (regardless of whether they have been sold to others or not), in case of direct use of the exemption procedures for exports.

Sheet 6.3 can be completed by:
• completing one line at a time (by clicking on “Enter” after typing the tax identification or VAT number and quantity);
• recovering data from the last similar declaration filed (by clicking “Load data from previous declaration”);
• uploading data from a .txt or .csv file (clicking on “Load data from file”).
**Sending the Declaration**

After completing the form and clicking on “Send declaration”, the data is sent to CONAI, which will send back a “Receipt of submission”.

By clicking on “Send declaration”, the sender agrees that he/she is fully responsible for the accuracy of the data provided to Conai and undertakes to communicate any future changes that may occur that he/she may be aware of. They also undertake to provide, upon request by Conai, any copies of invoices from foreign suppliers and/or customs bills (or any summary lists thereof) and/or Intrastat customs declarations.
Online Declaration Service

From 2014, members are required to send declarations for the CONAI Environmental Contribution via the online system. After enabling the online declaration service, users shall complete and send declaration forms as well as reimbursement/exemption forms for export activities via a secure internet connection, and they will later receive a form status notification (accepted/rejected).

How to Access the “Online Declaration” Service

The service is directly accessible at the address https://dichiarazioni.conai.org, or through the website homepage at www.conai.org. Users must have internet access and an email address in order to receive communications from CONAI. Consortium members who are already authorised to access the service as a “Registered user” may enter his username and password for access, and may use all available functions.

Users who are not yet authorised to access the service must first obtain passwords through a registration procedure: select “New User” on the home page and register on the website. To do so, select a “Profile” from the following:

- **Complete** for sending both Environmental Contribution Declaration forms and exemption or reimbursement request forms for exports (6.5 and 6.6)
- **Declarant** for sending Environmental Contribution Declaration forms
- **Export** for sending 6.5 and 6.6 forms only.

The procedure entails the completion of the registration form online. All data relative to the company as well as those of the applicant (who is responsible for declarations) should be entered, along with the email address where communications from CONAI will be received, and a password (encrypted).

Enter the member code, found on the last invoice received from CONAI. Consortium members who do not know their codes may request them via email at support@conai.org by indicating the company’s identification data, profile requested for the service and telephone number.

Once registration is completed, the Consortium member will receive an email with a form relative to data inserted, the username and password entered by the user (encrypted): passwords will be enabled only if the Consortium member sends the “access request” (attached to the email is a form to request access to the service). The access request must be made on the Consortium member’s headed paper of and completely filled in, then sent to CONAI via fax at +39.02.54121644. Once the access request has been received, the accuracy of data will be verified and matched with information contained in the database and CONAI will communicate the activation of passwords to access the service via email.
How to perform online declarations and controls

After having entered username and password in the appropriate spaces, authorised users may access the following functions:

- complete declarations;
- view/edit declarations;
- profile:
  - edit personal data;
  - change password;
  - change profile (according to the type of procedure used);
- contact CONAI.

In “Complete declarations”, the interactive verification of the consistency and accuracy of calculated data is guaranteed. By choosing from the available declaration forms, users may access a customised facsimile which they can complete with the quantities and data requested, guided by the program, and attach any requested documents.

Upon completion of the declaration, click the button “send declaration” to transfer the data to CONAI. The latter will then send a “submission receipt”.

The submission receipt shows the pdf version of the form as it has been filled in by the user, with notification that the system will carry out the necessary checks for its acceptance. Except for forms 6.5 and 6.6, the next business day, CONAI will send a notification of acceptance by email, confirming that the declaration has passed preliminary checks and has been accepted with the assignment of a protocol number. The notification of acceptance is a prerequisite for the declaration to be invoiced by CONAI; a notification of non-acceptance is equivalent to a declaration that has never been submitted.

In “Consult/edit declarations”, the service allows for the verification of the state of declarations for each user as well as the correction of any compilation errors.

All online declarations performed will appear in a list (as well as those in print after the date of service activation). A distinction is made between declarations which are “non-editable” (as CONAI has already issued the relative invoice) and those that are “editable” (not yet invoiced but already accepted with a protocol number).

For declarations that cannot be edited online, the user will have to fill in the declaration form available on the website www.conai.org and send it to CONAI by mail.

Any declarations that have not been accepted are also highlighted. The user must correct or replace them as soon as possible, as otherwise they will not be valid. In the “Profile” section, personal data can be edited directly by the user, who will receive a confirmation email from CONAI, the billing address, the contact person and the email address of the service; other changes (e.g. changes in company name, tax and/or VAT identification number) must be notified via the data editing form (available online), to be sent by fax to +39.02.54121644. Users may change their password at any time (in “Change password”) and their profile from “Declarant” to “Complete” and from “Export” to “Complete” (in “Change profile”).

For more information or support in completing online forms, please contact CONAI or write to support@conai.org.
### Ordinary procedure

<table>
<thead>
<tr>
<th>Period</th>
<th>Steel</th>
<th>Aluminium</th>
<th>Paper</th>
<th>Wood</th>
<th>Plastic</th>
<th>Glass</th>
</tr>
</thead>
<tbody>
<tr>
<td>1998</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>1999</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2000</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2001</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2002-03</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2005</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2006</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2007</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2008</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2009</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2010</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2011</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2012</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2013</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2014</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
<tr>
<td>2015</td>
<td>26.00</td>
<td>13.00</td>
<td>14.00</td>
<td>5</td>
<td>10/5</td>
<td>5</td>
</tr>
</tbody>
</table>

* Since October 1998.

(1) The glass Contribution rose from 5 lire/kg to 10 lire/kg from 1 April 2000.
(2) The paper Contribution fell from 30.00 Euro/ton to 22.00 Euro/ton from 1 July 2008.
(3) The plastic Contribution rose from 72.30 Euro/ton to 105.00 Euro/ton from 1 January 2009 and to 195.00 Euro/ton from 1 July 2009.
(4) The steel Contribution rose from 15.49 Euro/ton to 31.00 Euro/ton from 1 April 2010.
(5) The aluminium Contribution rose from 25.82 Euro/ton to 52.00 Euro/ton from 1 May 2010.
(6) The plastic Contribution fell from 195.00 Euro/ton to 160.00 Euro/ton from 1 January 2010.
(7) The plastic Contribution fell from 160.00 Euro/ton to 140.00 Euro/ton from 1 July 2010.
(8) The steel Contribution fell from 31.00 Euro/ton to 26.00 Euro/ton from 1 October 2012.
(9) The paper Contribution fell from 14.00 Euro/ton to 10.00 Euro/ton from 1 October 2012.
(10) The plastic Contribution fell from 120.00 Euro/ton to 110.00 Euro/ton from 1 October 2012.
(11) The paper Contribution fell from 10.00 Euro/ton to 6.00 Euro/ton from 1 April 2013 and to 4.00 Euro/ton from 1 October 2013.
(12) The steel Contribution fell from 26.00 Euro/ton to 21.00 Euro/ton from 1 April 2015 and to 13.00 Euro/ton from 1 October 2015.
(13) The wood Contribution fell from 8.00 Euro/ton to 7.00 Euro/ton from 1 April 2015.

The changes occurred are highlighted above.
### Simplified procedures for imports of filled packaging

<table>
<thead>
<tr>
<th>Period</th>
<th>% of the value of imports</th>
<th>% of the value of imports (food)</th>
<th>% of the value of imports (non-food goods)</th>
<th>Weight of imported packaging (Euro/ton) (gross/net weight of goods)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1998-1999</td>
<td>0.15%</td>
<td>-</td>
<td>-</td>
<td>60 lire/kg</td>
</tr>
<tr>
<td>2000-2001</td>
<td>-</td>
<td>0.10%</td>
<td>0.05%</td>
<td>60 lire/kg</td>
</tr>
<tr>
<td>2002</td>
<td>-</td>
<td>0.10%</td>
<td>0.05%</td>
<td>30.99 Euro/ton</td>
</tr>
<tr>
<td>2003-2004-2005-2006</td>
<td>-</td>
<td>0.10%</td>
<td>0.05%</td>
<td>31.00 Euro/ton</td>
</tr>
<tr>
<td>2007-2008</td>
<td>-</td>
<td>0.10%</td>
<td>0.05%</td>
<td>35.00 Euro/ton</td>
</tr>
<tr>
<td>2009</td>
<td>-</td>
<td>0.10%/0.14%</td>
<td>0.05%/0.07%</td>
<td>40.00/63.00 Euro/ton</td>
</tr>
<tr>
<td>2010</td>
<td>-</td>
<td>0.14%</td>
<td>0.07%</td>
<td>63.00 Euro/ton</td>
</tr>
<tr>
<td>2011</td>
<td>-</td>
<td>0.14%/0.13%</td>
<td>0.07%</td>
<td>53.00/48.00 Euro/ton</td>
</tr>
<tr>
<td>2012</td>
<td>-</td>
<td>0.10%/0.07%</td>
<td>0.05%/0.04%</td>
<td>40.00/32.00 Euro/ton</td>
</tr>
<tr>
<td>2013</td>
<td>-</td>
<td>0.07%</td>
<td>0.04%/0.03%</td>
<td>32.00/31.00 Euro/ton</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
<td>0.08%</td>
<td>0.04%</td>
<td>37.00 Euro/ton</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
<td>0.12%</td>
<td>0.06%</td>
<td>49.00/48.00 Euro/ton</td>
</tr>
</tbody>
</table>

* Since October 1998.

(1) The rate applied to the value of food imports rose from 0.10% to 0.14% from 1 July 2009.
(2) The rate applied to non-food imports rose from 0.05% to 0.07% from 1 July 2009.
(3) The flat-rate contribution for tare rose from 40.00 Euro/ton to 63.00 Euro/ton from 1 July 2009.
(4) The rate applied to food imports fell from 0.14% to 0.13% from 1 July 2011.
(5) The flat-rate contribution for tare fell from 63.00 Euro/ton to 53.00 Euro/ton from 1 January 2011 and 48.00 Euro/ton from 1 July 2011.
(6) The rate applied to food imports fell from 0.10% to 0.07% from 1 October 2012.
(7) The rate applied to non-food imports fell from 0.05% to 0.04% from 1 October 2012.
(8) The flat-rate contribution for tare fell from 40.00 Euro/ton to 32.00 Euro/ton from 1 October 2012.
(9) The rate applied to non-food imports fell from 0.04% to 0.03% from 1 October 2013.
(10) The flat-rate contribution for tare fell from 32.00 Euro/ton to 31.00 Euro/ton from 1 April 2013.
(11) The flat-rate contribution for tare fell from 49.00 Euro/ton to 48.00 Euro/ton from 1 April 2015.

The changes occurred are highlighted above.
## Declaration Categories - Frequency

### Ordinary Procedure (forms 6.1 for producers; 6.2 for importers; 6.10 for importers/exporters)

<table>
<thead>
<tr>
<th>Category</th>
<th>Environmental Contribution</th>
<th>Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Exemption</strong></td>
<td>A total Environmental Contribution of up to 26.00 Euro per material in the previous year.</td>
<td>No declaration required. Annual checks are performed to ensure that the exemption threshold was not exceeded.</td>
</tr>
<tr>
<td><strong>B. Annual</strong></td>
<td>A total Environmental Contribution of up to 310.00 Euro per material in the previous year.</td>
<td>A single declaration due by January 20 of the year following the reference year.</td>
</tr>
<tr>
<td><strong>C. Quarterly</strong></td>
<td>A total Environmental Contribution of up to 31,000.00 Euro per material in the previous year.</td>
<td>Four quarterly declarations required (20 April, 20 July, 20 October, 20 January).</td>
</tr>
<tr>
<td><strong>D. Monthly</strong></td>
<td>A total Environmental Contribution of more than 31,000.00 Euro per material in the previous year.</td>
<td>Twelve monthly declarations required (by the 20th of each month).</td>
</tr>
</tbody>
</table>

### Simplified Procedure (form 6.2/Import)

<table>
<thead>
<tr>
<th>Category</th>
<th>Environmental Contribution</th>
<th>Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Exemption</strong></td>
<td>A total Environmental Contribution of up to 52.00 Euro in the previous year.</td>
<td>No declaration required. Annual checks are performed to ensure that the exemption threshold was not exceeded.</td>
</tr>
<tr>
<td><strong>B. Annual</strong></td>
<td>A total Environmental Contribution of up to 310.00 Euro in the previous year.</td>
<td>A single declaration due by January 20 of the year following the reference year.</td>
</tr>
<tr>
<td><strong>C. Quarterly</strong></td>
<td>A total Environmental Contribution of up to 31,000.00 Euro in the previous year.</td>
<td>Four quarterly declarations required (20 April, 20 July, 20 October, 20 January).</td>
</tr>
<tr>
<td><strong>D. Monthly</strong></td>
<td>A total Environmental Contribution of more than 31,000.00 Euro in the previous year.</td>
<td>Twelve monthly declarations required (by the 20th of each month).</td>
</tr>
</tbody>
</table>

### Please Note

- All periodic declarations are due by the 20th of the month following the reference period.
- The frequency of declarations cannot be changed during the year.
- Declaration categories must be verified at the end of each year.
- For form 6.10, Consortium members should refer to the values resulting from imports alone, gross of exports.
- The total Environmental Contribution referred to in the “Simplified Procedure” table is the sum of all Contributions specified to in subparagraphs A, B and C of form 6.2/Import.
### Declaration Categories - Changes and Examples

**Changes and Examples**

By way of example, the following table shows some cases of declaration category change and the related procedures. For simplicity, in these examples it is assumed that the company is changing its declaration category based on actual changes in the amounts of the Environmental Contribution due the previous year, without choosing any different options.

#### A. From exemption to annual declaration category

At the end of a year in which a company was not required to file any declarations for a given material, the company verifies that the Environmental Contribution due for that material is more than 26.00 Euro. Assuming that the year in which the company was not required to file any declarations was 2014, the procedure is as follows:

- The company shall send its annual declaration for 2014 to CONAI by 20 January 2015, documenting the actual amounts due as Environmental Contribution.
- The company shall file its annual declaration for 2015 by 20 January 2016.

#### B. From annual declaration to exemption category

- At the end of a year in which a company filed an annual declaration for a given material, the company verifies that the Environmental Contribution due for that material is less than 26.00 Euro. Assuming that the year in which the company filed an annual declaration was 2014, the procedure is as follows:
  - The company shall send its annual declaration for 2014 to CONAI by 20 January 2015, documenting the actual amounts due as Environmental Contribution (less than 26.00 Euro for that material), which, however, will not be invoiced by CONAI.
  - For 2015, the company will not be required to file a declaration or pay the contribution.

#### C. From annual declaration to quarterly declaration category

At the end of a year in which a company filed an annual declaration for a given material, the company verifies that the Environmental Contribution due for that material exceeds 310.00 Euro. Assuming that the year in which the company filed an annual declaration was 2014, the procedure is as follows:

- The company shall send its annual declaration for 2014 to CONAI by 20 January 2015, documenting the actual amounts due as Environmental Contribution (more than 310.00 Euro for that material).
- During 2015, the company shall file declarations on a quarterly basis.

#### D. From quarterly declaration to monthly declaration category

At the end of a year in which a company filed quarterly declarations for a given material, the company verifies that the Environmental Contribution due for that material exceeds 31,000.00 Euro. Assuming that the year in which the company filed quarterly declarations was 2014, the procedure is as follows:

- The company shall send its quarterly declaration for the last quarter of 2014 to CONAI by 20 January 2015, documenting the actual amounts due as Environmental Contribution.
- During 2015, the company shall file declarations on a monthly basis.
The following documents are available in Italian at www.conai.org:
- The CONAI Guide (full version) for all insights and instructions on how to join CONAI and/or Consortia for Packaging Materials, as well as the methods of applying, declaring and paying the CONAI Environmental Contribution (in the download area);
- Non-exhaustive lists of examples of items that are considered “packaging” or “not packaging” for the purposes of the CONAI Environmental Contribution (in the Company area).

For more information, write to international@conai.org