

**TO ALL THOSE CONCERNED**

Milan, 02 December 2019

**Subject: New simplified Conai Environmental Contribution declaration procedure - based on the turnover of the previous year - reserved for importers of filled packaging. ID. 2-2019.**

According to the consortium procedures in force as at 31.12.2019, importers of packaged goods may, as an alternative to the ordinary CAC declaration procedure<sup>1</sup>, but under certain conditions<sup>2</sup>, adopt simplified declaration procedures, based on the value of the goods or their tare weight, without distinguishing between individual materials.

In particular, the flat-rate calculation of the Conai Environmental Contribution is based:

- on the value of purchase from abroad of packaged products;
- on the weight of the packaging only (tare, without distinction of material) of the imported goods.

Having said that, and with a view to simplifying the consortium procedures for small companies, Conai has introduced **a new flat-rate declaration procedure (even more simplified, since it is based on the total turnover of the previous year), in addition to those already mentioned for imports of packaged goods, which will therefore continue to be operational and alternatives to the new one.**

**Conditions and application procedures:**

- parties concerned: importers of filled packaging (packaged goods):
- calculation of the **flat-rate environmental contribution by turnover range** with reference to the year preceding that for which the declaration is made:

<b>Previous year's turnover</b>	<b>Flat-rate environmental contribution due for imports of filled packaging</b>
Up to € 200,000	Total exemption
beyond € 200,000 – up to € 500,000	€ 250.00
beyond € 500,000 – up to € 1,000,000	€ 500.00
beyond € 1,000,000 – up to € 1,500,000	€ 750.00
beyond € 1,500,000 – up to € 2,000,000	€ 1,000.00

<sup>1</sup> Based on the individual packaging material (steel, aluminium, paper, wood, plastic and glass).

<sup>2</sup> The simplified procedures are applicable only to the import of filled packaging (i.e. packaged goods) and in presence of objective technical reasons that determine the need (for example, the large quantity of different products imported, the high number of foreign suppliers, the impossibility to obtain the product sheets from one's suppliers or the excessive difficulty in self-determining the same) – see par. 5.1.2 of the 2019 Conai Guide.

- effective date of the new procedure: **starting from declarations for 2020<sup>3</sup>**;
- submission deadline: **from 1 to 30 September of the year in question**. Starting from 1 September 2020, this procedure may also be used to regularise previous periods for which the environmental contribution declarations for the import of packaged goods were omitted;
- **reserved for companies with total turnover<sup>4</sup> up to 2,000,000 Euros** in the year preceding that of the declaration.

After at least one year from its application, Conai reserves the right, for the following years, to re-evaluate or re-modulate the procedure, also in relation to any indications coming from the companies using it.

For everything not provided for in this circular, the provisions of the Consortium Articles of Association and Regulations and the procedures set out in the Conai Guide published annually apply.

For further information, please contact the Conai toll-free number 800337799 or write to [infocontributo@conai.org](mailto:infocontributo@conai.org), referring to the ID in the subject line.

*This document is the English translation of a Conai Circular. In cases of disputes, the original Italian text shall prevail.*

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<sup>3</sup> For example, for companies that in 2019 had a turnover of more than € 500,000 but up to € 1,000,000, the CAC due for 2020 is equal to € 500.00 and the related declaration must be submitted between 1 and 30 September 2020. This regardless of the declaration frequency envisaged for 2020 according to the other simplified Import procedures.

<sup>4</sup> As per Section VE50 (Turnover) of the VAT Form, without any distinction with regard to its composition.