

TO ALL THOSE CONCERNED

Milan, 04 December 2019

Subject: Facilitated (simplified) invoicing procedure and Conai environmental contribution declaration already reserved for "small packaging traders"¹. Extension to packaging producers that sell "range or packaging completion" packaging made of materials other than those used in production. Effective date 1.1.2020. ID. 3-2019.

Please note that, according to the consortium rules:

- packaging producers are required to apply the Conai Environmental Contribution (in Italian "Contributo Ambientale Conai", hereinafter CAC) on their invoices, declare it and pay it to Conai, also for packaging which is merely sold for "range or packaging completion" purposes;
- for the sole purpose of applying the CAC, from 1 January 2019, **empty packaging traders** have been treated in the same way as the last packaging producer and are therefore subject to the same requirements hitherto envisaged for producers and importers of empty packaging for resale. In particular, the trader must:
 - a. issue a specific certificate of exemption from the CAC (form 6.23) to the selling supplier;
 - b. apply the CAC in "first transfer" mode on sales invoices to customers/users;
 - c. declare and pay the CAC to Conai on first transfers made.

At the same time, to facilitate traders of empty packaging that handle packaging flows that are not significant in terms of weight (i.e. up to a limit set at 150 tonnes for each material) - defined as "**small traders**" –, with the circular of 29.11.2018, Conai introduced a **facilitated procedure (optional)**, also in force as from 1 January 2019, which envisages sending only to Conai (and not to the supplier) a specific one-time self-certification (form 6.24). Through this form, small traders essentially communicate to Conai that they will continue to pay the CAC to suppliers at the time of purchase of the packaging, rather than charging it to national customers in their invoices, declaring it and paying it to Conai.

"Small traders" that opt for the facilitated procedure must indicate on the sales invoices of empty packaging for which the supplier has already charged the CAC, the wording: "*Amount inclusive of the already paid Conai Environmental Contribution*".

Having said that, with a view to simplifying procedures and also in the light of certain requests received from companies and associations, **as from 1.1.2020**, Conai has **extended** the aforementioned **facilitated procedure (optional)**, hitherto reserved for "small traders", also **to**

¹ Conai Circular of 29.11.2018, available in the "*download documenti*" (download documents) section of the website www.conai.org.

packaging producers. The latter, therefore, will have the possibility (not the obligation²) of paying the CAC directly to their suppliers.

However, this procedure applies **only to packaging or packaging components** purchased and sold for "range or packaging completion", provided that they are made of **a material other than that of the packaging produced.**

Further conditions and application procedures:

- **Threshold for accessing the procedure:** up to **150 tonnes** of packaging, for each material (for plastics the sum of the levels provided for), managed by the producer in the previous year. The producer must indicate the following **wording** on the invoices issued for packaging merely sold, for which the CAC has already been paid to suppliers as a result of this procedure: ***“Amount inclusive of the already paid Conai Environmental Contribution”*** while application of the CAC, with the procedures typical of the so-called "first transfer", remains unchanged for the packaging produced;
- **Effective date of the new procedure:** 1 January 2020.

Form 6.24, already in place for "small traders", will be suitably supplemented and made available so that it can also be used by producers who wish to use the new procedure.

For everything not expressly indicated herein, reference is made to the aforementioned circular of 29.11.2018, as well as to the provisions of the Consortium Articles of Association and Regulations and to the procedures set out in the Conai Guide, published annually.

Conai reserves the right to carry out specific cross-checks and verifications to ensure correct implementation of the above procedure, with the possibility of future re-modulation after a reasonable trial period.

For further information, please contact the Conai toll-free number 800337799 or write to 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.

² That is to say, they will be able to continue to purchase packaging for "range or packaging completion" exempt from the CAC and to apply the CAC on first transfer on the invoice, to be declared and paid to Conai together with the further first transfers made.