

Packaging Recovery Organisation Europe

PRO EUROPE



Participation costs overview

2008

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Contact: info@pro-europe.info
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Foreword

There are several factors affecting fee levels which should be taken into account when comparing the relative costs of compliance across various European schemes.

Major factors influencing relative compliance costs include

- Existing collection and recovery infrastructure in the waste management sector.
- The source of packaging used to meet the national recycling quotas. (household or all packaging) Household packaging is more expensive to collect and recover than packaging arising at industry's back door
- The proportionate share of costs which industry bears. Some schemes meet 100% cost of collection and recovery, while others pay a share thereof.
- National recycling quotas and the effect of derogations.
- Collection system used affect charges. Bring systems are generally less expensive than kerbside collection.
- Geographic location and population density. Remote and sparsely populated regions will generally be more difficult and expensive to collect from.
- Enforcement regimes influence costs. The more companies who participate in the scheme, the greater the spread of the cost base.
- Labour costs and general overheads differ depending on the prevailing local economic conditions.

Enclosed please find an overview about the costs of participation in the respective national recovery systems for packaging and packaging waste. All figures have been sent to us by the respective systems and have been compiled by our best knowledge. Nevertheless, we cannot guarantee that they are correct and apply for each packaging. Therefore, we kindly ask you to get in contact with the respective systems.

If you have further questions please do not hesitate to contact me.



Joachim Quoden
(Managing Director)



Austria - Alstoff Recycling Austria AG

TARIFÜBERSICHT

Gültig ab 01.01.2008

Packaging materials		Tariffs (€/kg) excl. VAT
1.1.	Sales packaging – paper, cardboard, corrugated board * (Refunding of heavy-duty-bags – turn page)	0.105
1.2.	Transport packaging – paper, cardboard, corrugated board	0.042
2.	Disposable glass packaging	0.061
3.	Wood	0.020
4.	Ceramics	0.170
5.1.	Ferrous metal small < 3 l	0.200
5.2.	Ferrous metals large ≥ 3 l (and metal hoops)	0.100
5.3.	Aluminium	0.370
6.	Textiles	0.265
7.0.	Plastics small * < 1.5 m ² or < 0.15 kg, hollow bodies < 5 l, EPS < 0.1 kg, bags ≤ 10 l, net bags < 25 l, multipacks	0.610
7.1.	EPS (e. g. Styrofoam®) ≥ 0.1 kg	0.160
8.	Compound materials (without beverage compound cartons)	0.670
9.	Industrial, commercial & large plastic packaging (ICP)	
9.1.	Foils ≥ 1.5 m ² Tray foils ≥ 0.25 m ² (≥ 6 sales units – food, ≥ 3 sales units – non-food) Hoops Adhesive tapes	0.120
9.2.	Hollow bodies ≥ 5 l Bags > 10 l, Net bags ≥ 25 l Cartridges Moulded bodies ≥ 0.15 kg (without EPS)	0.120
10.	Packaging materials on a biological basis	0.580

* including shopping bags



Refund for heavy-duty bags

Definition of heavy-duty bags:

A heavy-duty bag is a flexible paper packaging with at least 15 kg capacity. Shopping bags are not considered as heavy-duty bags in the sense of this regulation. The ARA information sheet on compound materials (as of July 1999) explains the difference.

Companies that licence heavy-duty bags with ARA are **refunded** according to fee - 1.1. sales packaging made of paper, paperboard, cardboard, and corrugated board - for the provable share produced by trade and industry.

In order to be granted a refund for heavy-duty bags, companies have to sign an “**Agreement on heavy-duty bags**” with ARA. The necessary documents are available from ARA.

Multipacks

Definition multipacks:

Multipacks are packagings consisting of several single units (products). They are especially designed to be directly handed out to the consumers or to be sold - promotional merchandise, multi-unit offers (two for one ...), sets.

Packaging materials on a biological basis

Definition of packaging materials on a biological basis:

Packaging materials on a biological basis (also “biogenic packaging materials”, “biogenic packaging”, “bio plastics”, “biodegradable materials”) within the meaning of the Packaging Ordinance are materials made of renewable raw materials, which are used for packaging purposes and which are biodegradable. Furthermore they can not be assigned to the tariff categories 1.1. to 9.2. listed on the previous page.

Packaging materials on a biological basis are for example: Starch, starch blend, and biotechnologically produced polymers such as poly lactic acid (PLA).

Please find further definitions of packaging types in the “Informations- und Merkblaetter”, which you may order from ARA or download from the “Download Services” of ARA’s Website (only available in German).

- Informationsblatt Getraenkeverbundkartons
- Informationsblatt Klassifikation Kunststoffe
- Informationsblatt Kraftpapiersaecke
- Informationsblatt Packstoffe auf biologischer Basis
- Informationsblatt Transport-, Verkaufs-, Um- und Serviceverpackungen
- Merkblatt Materialverbunde



Belgium - FOST Plus

Code	Materials	Rate in EUR/kg excl. VAT
001	Glass	0,0293
002	Paper-cardboard (> 85%)	0,0157
003	Steel (> 50%)	0,0188
004	Aluminium (> 50% and > 50µ)	0,0339
005	PET bottles and flasks (and PET caps)*	0,1594
007	HDPE bottles and flasks (and HDPE caps)	0,1594
008	Drinks cartons	0,2550

Others, recoverable

011	Plastics	0,3162
012	Composite packaging, in which the majority material is paper-cardboard	0,3162
013	Composite packaging • Aluminium < 50µ • Steel < 50% but highest weight, < 50µ	0,3162
014	Composite packaging, in which the majority material is plastic	0,3162
016	Other materials (wood, textiles, ...)	0,3162

Others, non-recoverable

017	Composite packaging, in which the majority material is glass	0,3478
018	Composite packaging • Aluminium < 50% but highest weight, > 50µ • Steel < 50% but highest weight, > 50µ	0,3478
019	Other materials (china, stoneware, ...)	0,3478

* The PET tariff is applicable for bottles and flasks in transparent PET, being furthermore colourless, green or blue, for caps in PET.

How to apply the tariffs?

- The contribution per packaging unit (as described in a packaging sheet) will never be less than 0.000248 euro. If the weight-based contribution calculated is lower, it will be increased to 0.000248 euro.
- Each packaging element that can be separated from the body of packaging (label, cap ...) must be declared under the tariff based on the material which it consists of. Example: a telephone packaged in a cardboard box - it comprises the handset itself plus a battery, two cables and a telephone socket. The handset is packaged in plastic film (to be declared under the rate for 'others, recoverable: plastics (011)') with a paper label (to be declared under the



rate for 'paper-cardboard (002)'). There are also three plastic bags containing the cables, battery and telephone socket (to be declared under the tariff for 'others, recoverable: plastics (011)'), each with one label (to be declared under the tariff for 'paper-cardboard (002)').

Important note: household packaging marked with a skull and crossbones symbol must always be declared under the tariff for 'others, recoverable' or under the tariff for 'others, non-recoverable'. This rule will be reviewed as soon as a legal definition for hazardous products is available.

- **The glass tariff (001)** applies to glass bottles, flasks and jars with the exception of packaging elements made of pyrex, crystal or natural opaline containing more than 600 ppm fluorine. In these cases, the tariff for 'others, non recoverable (017)' applies.

- **The paper-cardboard tariff (002)** applies to all paper-cardboard packaging elements containing more than 85% by weight of paper-cardboard. This means that 15% (of the weight) can consist of other closely bonded, impregnated or laminated materials, which cannot easily be separated by consumers. If paper-cardboard represents less than 85% of the total weight, the tariff for 'others, recoverable (012)' applies.

- **The steel tariff (003)** applies to all packaging elements containing more than 50% of steel.

Packaging elements composed of less than 50% of steel, although steel is the majority material in the composite and its thickness is $< 50 \mu$, must be declared under the tariff for 'others, recoverable (013)'. If the thickness of the packaging is $> 50 \mu$, the tariff for 'others, non-recoverable (018)' applies.

- **The aluminium tariff (004)** applies to all packaging elements containing more than 50% by weight of aluminium with a minimum thickness of 50μ . If a packaging element contains less than 50% of aluminium and its thickness is $< 50 \mu$, the tariff for 'others, recoverable (013)' applies. If a packaging element contains less than 50% of aluminium (although aluminium is the majority material in the composite) and its thickness is $> 50 \mu$, the tariff for 'others, non-recoverable (018)' applies.

- **The PET tariff (005)** applies to bottles and flasks in transparent PET, being furthermore colourless, green or blue, and for caps in PET.

- **The HDPE tariff (007)** applies to HDPE bottles and flasks as well as to HDPE caps.

- **The drinks carton tariff (008)** applies to all laminated cardboard packaging elements - with or without cap - made of cardboard/aluminium/plastic material or of cardboard/plastic material, which are used as packaging for liquid food products, primarily milk, milk products and fruit juices. It also applies to laminated cardboard refills for fabric softeners and detergents.

- **The tariff for 'others, recoverable'** applies to packaging elements which are not covered by the tariffs above but which are made of materials considered to be recoverable.

These materials are:

- PET (except for bottles and flasks in transparent PET, being furthermore colourless, green or blue, and for caps in PET) (011)
- HDPE (except for bottles, flasks and caps) (011)
- Other single-material plastic (PVC, PP, PS, EPS ...) (011)
- Other multi-material plastic (011)
- Paper-cardboard ($< 85\%$) (012)
- Paper-cardboard/aluminium ($< 50\%/< 50 \mu$) (012)
- Paper-cardboard/plastic (012, 014 depending on majority material)



- Paper-cardboard/plastic/aluminium (< 50%/< 50 μ) (012, 013, 014 depending on composition*)
- Aluminium (< 50 μ) (013)
- Plastic/aluminium (< 50%/< 50 μ) (014)
- Wood (016)
- Textile, including natural fibres (016)
- Steel < 50% but majority material < 50 μ (013)

This composite packaging must be declared under the tariff for 'others, non-recoverable (018)' if the aluminium, which represents less than 50% by weight and has a thickness > 50 μ , is still the majority material.

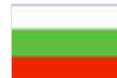
The tariff for 'others, non-recoverable' applies to packaging and packaging elements and/or materials which fall outside the conditions of application of the tariffs above (e.g. ceramic, china):

- Composite packaging with glass as the majority material (017)
- Composite packaging (018) in which:
 - Aluminium < 50% of the total weight (although remaining the majority material) with a thickness > 50 μ

OR

Steel < 50% of the total weight (although remaining the majority material) with a thickness > 50 μ

- Other materials (019)



Bulgaria - EcoPack

Packaging material	Unit Fee [BGN/kg] ECOPACK fee
Plastics	0,25
Composites	0,30
Paper & carton	0,16
Glass	0,07
Steel	0,05
Aluminium	0,20
Timber	0,10
Other	0,36



Canada - CSR

2008 Fees for Packaging and Printed Paper in Ontario

Material Categories	Stewardship Ontario - 2008			
	Cdn cents/kg	\$/kg	Euro/kg ¹	Euro/tonne
Newsprint (newspaper publishers) ²	0.148	0.0015	0.001	1.00
Other newsprint	0.764	0.0076	0.005	5.16
Magazine and catalogues	2.182	0.0218	0.015	14.73
Directories	2.182	0.0218	0.015	14.73
Other printed materials	2.182	0.0218	0.015	14.73
Gable Top Cartons	12.534	0.1253	0.085	84.59
Aseptic Containers	12.534	0.1253	0.085	84.59
Paper Laminant	12.534	0.1253	0.085	84.59
Corrugated cardboard	7.252	0.0725	0.049	48.94
Boxboard/other paper packaging	7.252	0.0725	0.049	48.94
PET Bottles	11.238	0.1124	0.076	75.85
HDPE Bottles and Jugs	11.135	0.1114	0.075	75.15
Polystyrene	18.449	0.1845	0.125	124.51
Other Plastics	18.449	0.1845	0.125	124.51
LDPE/HDPE Plastic Flim	18.449	0.184	0.125	124.51
Plastic Laminant	18.449	0.1845	0.125	124.51
Natural and synthetic Textiles	18.449	0.184	0.125	124.51
Aerosols	4.744	0.047	0.032	32.02
Ferrous Containers	4.744	0.047	0.032	32.02
Other steel and metal containers and packaging	4.744	0.0474	3.202	0.03
Aluminum Food and Beverage Cans	-2.215	-0.0222	-0.015	-14.95
Foil and other aluminum packaging	5.095	0.0510	0.034	34.39
Clear Glass	3.529	0.0353	0.024	23.82
Colour Glass	3.976	0.0398	0.027	26.83

Footnotes

1 - Conversion rate \$1 Cdn = 0.675 Euros

2 - Newspaper publishers in Ontario pay largest percentage of fee through in-kind advertising

Source : Stewardship Ontario



Croatia - Eko-Ozra

Fee is charged for the usage of the Green Dot sign only (trademark)

Fee is fixed and determined according to the size of the company: small, medium or large

Company Size	Fee
Small-sized companies	7.000 kunas (+VAT) (\approx 960 €)
Medium-sized companies	12.000 kunas (+VAT) (\approx 1.640 €)
Large-sized companies	12.000 kunas (+VAT) (\approx 3.280 €)

Size of the company is verified through the 'Croatian Company Directory' of the Croatian Chamber of Economy (http://www1.biznet.hr/HgkWeb/do/language?lang=en_GB)



Cyprus - Green Dot

Material	€ per kg
Household Packaging	
Glass	25,27
Carton	40,99
Metal	82,92
Aluminum	18,59
PET	92,08
HDPE	92,80
Cardboard Liquid Containers	106,74
Other reusable	113,96
Other non reusable	136,76
Commercial/Industrial Packaging	
Corrugated carton	37,66
Plastic	32,99
Wood	10,80
Other	43,71



Czech Republic - EKO-KOM

Valid from 01.01.2008		Reusable packaging ¹		One-way packaging ²	
		Kč/t	EUR/t*	Kč/t	EUR/t ^{*)}
Sales packaging	Soft plastics	0.00	0.00	3,990.00	147.78
	Rigid plastics	0.00	0.00	3,990.00	147.78
	Rigid plastics above 5L	0.00	0.00	2,793.00	103.44
	Corrugated board	0.00	0.00	753.00	27.89
	Paper	0.00	0.00	1,785.00	66.11
	Glass	0.00	0.00	960.00	35.56
	Metals Fe	0.00	0.00	1,167.00	43.22
	Metals Al	0.00	0.00	1,554.00	57.56
	Metals above 5L	0.00	0.00	519.00	19.22
	Beverage cartons	0.00	0.00	2,199.00	81.44
	Combined materials	0.00	0.00	3,990.00	147.78
	Wood	0.00	0.00	753.00	27.89
	Textile	0.00	0.00	753.00	27.89
	Others	0.00	0.00	3,990.00	147.78
Group packaging	Plastics	0.00	0.00	459.00	17.00
	Corrugated board	0.00	0.00	219.00	8.11
	Paper	0.00	0.00	219.00	8.11
	Fe metals	0.00	0.00	375.00	13.89
	Al metals	0.00	0.00	375.00	13.89
	Combined materials	0.00	0.00	459.00	17.00
	Wood	0.00	0.00	219.00	8.11
	Textile	0.00	0.00	219.00	8.11
	Others	0.00	0.00	459.00	17.00

¹ Re-usable packaging which meets the requirements of Section 13, Subsection 2 of Act No. 477/2001 Coll., as amended by later regulations

² Packaging which does not meet the requirements of Section 13, Subsection 2 of Act No. 477/2001 Coll., as amended by later regulations

* Payment are made in CZK, the fees in EUR are just for information (1 EUR - 27 CZK)



Valid from 01.01.2008		Reusable packaging ³		One-way packaging ⁴	
		Kč/t	EUR/t *	Kč/t	EUR/t *
Transport packaging	Plastics	0.00	0.00	459.00	17.00
	Corrugated board	0.00	0.00	219.00	8.11
	Paper	0.00	0.00	219.00	8.11
	Fe metals	0.00	0.00	375.00	13.89
	Al metals	0.00	0.00	375.00	13.89
	Combined materials	0.00	0.00	459.00	17.00
	Wood	0.00	0.00	219.00	8.11
	Textile	0.00	0.00	219.00	8.11
	Others	0.00	0.00	459.00	17.00
Industrial packaging	Plastics	0.00	0.00	459.00	17.00
	Corrugated board	0.00	0.00	219.00	8.11
	Paper	0.00	0.00	219.00	8.11
	Glass	0.00	0.00	960.00	35.56
	Fe metals	0.00	0.00	375.00	13.89
	Al metals	0.00	0.00	375.00	13.89
	Combined materials	0.00	0.00	459.00	17.00
	Wood	0.00	0.00	219.00	8.11
	Textile	0.00	0.00	219.00	8.11
	Others	0.00	0.00	459.00	17.00

The fixed year compensation for Under-Limit Customers	100.00	3.70
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All prices are without VAT

³ Re-usable packaging which meets the requirements of Section 13, Subsection 2 of Act No. 477/2001 Coll., as amended by later regulations

⁴ Packaging which does not meet the requirements of Section 13, Subsection 2 of Act No. 477/2001 Coll., as amended by later regulations

* Payment are made in CZK, the fees in EUR are just for information (1 EUR ~ 27 CZK)



Estonia - ERO

Sales packaging	EEK/kg	EURO/kg
Glass	1,6	0,1
Paper - carton	1,65	0,11
Beverage carton	6,4	0,41
Plastic	6,4	0,41
Metal	4	0,26
Wood	0,64	0,04
Other materials	6,4	0,41

Secondary and transport packaging	EEK/kg	EURO/kg
Paper- cardboard	1,65	0,11
Plastic film	1,9	0,12
Metal	2	0,13
Wood	0,64	0,04



Finland - PYR

Registration and annual fees for 2008 are location-specific and are determined by the firm's last reported turnover. Firms that have registered before 2008 do not need to pay a registration fee again. PYR will send out the invoices for annual fees to packers in January.

Fee Category	Turnover of the firm/location (€ m)	Location - specific		Annual fee change 2007-2008
		Registration fee for 2008 (€ + VAT)	Annual fee for 2008 (€ + VAT)	
A	> 17	178	540	+8%
B	1.7 - 17	124	356	+8%
C	1.0 - 1.7	54	178	+8%
D	<1.0	32	0	---

A group or a firm with several locations may make a comprehensive contract for its locations with PYR. In this case, a 20% discount is granted on registration and annual fees.

Packaging recovery fees

Material	€/ton + VAT	Change % 2007-2008
Corrugated cardboard packaging	2.5	± 0
Industrial wrapping and sacks	8.4	± 0
Cores	8.4	± 0
Fibre consumer packaging/wrapping	8.5	± 0
Carton liquid packaging	15.0	
Plastic packaging	23.0	± 0
Aluminium packaging	18.0	
Tinplate packaging	18.0	
Steel packaging	1.8	
Deposit beverage cans (metal)	-	
Non-deposit glass packaging	10.0	± 0
Wooden packaging	2.5	+ 108
other	-	



France - Eco-Emballages

	Acier	Aluminium	Papier Carton	Plastique	Verre	Autres	Forfait Emballage
2004	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2005	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2006	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2007	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2008	2.26	4.53	12.21	17.78	0.36	12.21	0.11

	Steel	Aluminium	Cardboard	Plastic	Glass	Other	Flat fee
2004	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2005	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2006	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2007	2.26	4.53	12.21	17.78	0.36	12.21	0.11
2008	2.26	4.53	12.21	17.78	0.36	12.21	0.11



Germany - DSD

List of licence fees and bases of assessment valid 2008

The licence fees for the use of the trademark "Der Grüne Punkt" are calculated on the basis of the materials that make up the complete registered pack and the corresponding material prices. Licence fee reductions may be granted under certain conditions. The statutory value-added tax will be added to the calculated licence fee for customers domiciled in Germany.

1. Licence fee

The licence fee is calculated by multiplying the weight of the materials that make up the complete pack with the respective material prices.

Material	Cent/kg	Category
Glass	7,4	G.1
Paper/board/cardboard	17,5	G.2
Tinplate	27,2	G.3
Aluminium, other metals	73,3	G.4
Plastic	129,6	G.5
Composite cartons (LPB) with special acceptance and recycling guarantee	75,2	G.6
Other composites	101,4	G.7
Natural materials	10,2	G.8

2. Licence fee reductions

2.1. Reductions for specific packaging

a) Large packaging:

The licence fee may be reduced by 30 % for

- rigid packaging
 - made of plastic ≥ 5 l
 - made of board/cardboard ≥ 25 l
 - made of other materials ≥ 25 l
- flexible packaging made of plastic, paper, other composites ≥ 0.75 m² or ≥ 25 l

b) Transparent PET bottles:

The licence fee for transparent PET monolayer bottles with a brimful volume of < 5 l may be reduced by 13 % (more details are given in the current guide "Transparent PET bottles").

2.2. Reductions for specific product groups

For the product groups listed in Annex I, at least 15% of which are delivered to places other than private households, the licence fee (after the reduction for specific packaging) may be reduced by between 12% and 35%, depending on the product group.



3. Bases of assessment

- 3.1. The basis of assessment is the complete pack. In this context, complete pack means the sum of all components in the pack, i.e. packaging materials, packaging components, *auxiliary packaging components*, opening fitments, handling aids and metering devices. The fee is calculated on the basis of the individual materials used and their respective weights. This also applies to *packaging combinations*.

A fee will be charged for each component of the complete pack.

The licence fee for the complete pack is established by adding the fees for the *primary packaging*, *secondary packaging* and each further *packaging level*.

Weight details should be given in grammes, rounded to two decimal points.

- 3.2. If more than 95 percent by weight of the *primary packaging*, the *secondary packaging* or a further *packaging level* consists of one main material, the total weight of the respective *packaging level* may be calculated at the price for the main material (so-called 95/5 ruling).

Additives used for the production of the materials or for finishing the pack are allocated to the main material.

- 3.3. *Composite packaging materials* are charged at the rate for *Other composites*. If more than 95 percent by weight of a *composite packaging material* consists of one main material, the total weight may be calculated at the price for the main material.

- 3.4. *Composite cartons (LPB)* are packs made of *composite packaging materials*, for which a company approved by Duales System Deutschland GmbH (e.g. ReCarton GmbH) acts as acceptance and recycling guarantor. *Composite cartons* are calculated as complete units, i.e. inclusive of the opening and closing fitments. They may only be calculated at the price specified for *composite cartons* as long as an acceptance and recycling guarantee is submitted. Otherwise the rulings for *Other composites* shall apply.

- 3.5. If the trademark user is unable to give the weight of the packaging, the average weight calculated for comparable packaging by Duales System Deutschland GmbH shall apply. Duales System Deutschland GmbH reserves the right of re-calculation on verification of the accurate material-specific weights of the packaging.

The terms printed in italics are defined in Annex II. Annexes I and II are part of this List of licence fees and bases of assessment.



Annex I

Reductions for specific product groups

Product groups	Licence fee reduction by
Hygienic tissues "Away From Home"	35 %
Medical products	35 %
Office supplies	30 %
Chemical base elements and other chemicals, lubricating grease and oil	30 %
Photographic and optical products	30 %
Information technology and telecommunication	30 %
Furniture	30 %
Medicine	20 %
Floor coverings, wood, construction materials, construction elements, construction equipment, tools, mountings, locks (security equipment), mounting techniques, ironware, construction chemicals, paints, lacquer and painters' supplies, wallpaper, accessories for cars and bikes, machines, other technical supplies, sanitary supplies	20 %
Printing shop products	20 %
Generation and distribution of electricity	20 %
Garden supplies (incl. garden equipment), seeds and animal feeding	20 %
Washing powders and detergents (excl. car wash and cleaning products), cleaning and polishing products (excl. car cleaning and polishing products), bodycare products (excl. hygienic tissues), professional hairdressing supplies, mechanical bodycare equipment, candles (excl. grave lights)	12 %
Consumer electronics and software, large electrical household appliances, small electrical household appliances, lamps	12 %
Porcelain and household goods	12 %



Appendix II

In the scope of this list of licence fees and bases of assessment, the following definitions shall apply:

Aluminium (see Category G.4)

Metal with a minimum aluminum mass fraction of 99.0 %.
Aluminum alloys are regarded as aluminum.

Glass (see Category G.1)

Inorganic non-metallic melt product, which basically solidifies without crystallization.

Additives

Additives for production of materials are e.g.:

- Painting, filling and adhesive materials (e.g. in case of paper/board/cardboard)
- Laminating adhesives (e.g. in case of the manufacture of compound foils)
- Separating and lubrication agents

Additives for finishing a pack are e.g.:

- Print color for printing and labeling of packaging
- Adhesive for the bonding of packaging (e.g. in case of folding cartons)
- Inside and outside painting (e.g. in case of folding cartons, aluminum tubes, tinplate cans, ...)
- Compound as a sealing compound (e.g. in closures)

(Paper-)board (see Category G.2)

Flat packing material, basically consisting of fibers of mostly vegetable origin, which extends into the area of both, paper and boards, with regard to the surface-related masses (150 g/m² to 600 g/m²). It is more rigid than paper and is generally manufactured of more high-quality materials than board.

Composite cartons with a special acceptance and recycling guarantee (see Category G.6)

So-called Liquid Packaging Boards (LPB), for which a company instructed by Duales System Deutschland GmbH (e.g. ReCarton GmbH) acts as acceptance and recycling guarantor.

Plastic (see Category G.5)

Organic material which is manufactured by chemical conversion of natural products or by synthesis from primary products, which are produced from coal, mineral oil or natural gas.

Natural materials (see Category G.8)

Natural materials are:

- India rubber
- Cotton, linen, jute, wool
- Wood, cork
- Ceramics, porcelain, earthenware, vitrified clay, clay

Auxiliary packaging components

“Auxiliary packaging components” is used as a comprehensive term for components which - together with other packaging materials - serve for packing a product, e.g. the closure of a pack/packages. They can also be employed alone, e.g. for forming a dispatch unit.

Packaging combinations

Packaging combinations consist of at least two packaging components of different materials, which are not connected with each other on their whole surface. Packaging combinations arise, for example, from flanges, folds (e.g. convolute can), point or surface bonding or sealing (e.g. blister). The license fee is calculated according to the price of the individual materials, provided that the 95/5-Rule (“bagatelle ruling”) is not applicable.

**Paper (see Category G.2)**

Flat packing material, basically consisting of fibers of mostly vegetable origin; surface-related mass ≤ 225 g/m² parchment, parchment-replacement, glassine and waxed paper are assigned to the material paper.

Cardboard (see Category G.2)

Cardboard is the general term for solid board and corrugated board.

Solid board: Full-fiber board (unlike corrugated board), with a surface-related mass (Weight per square inch) > 225 g/m²; single-layer or couched; also stuck together, pasted, impregnated or coated; manufactured as machine board or wet machine board.

Corrugated board: board of one or several layers of corrugated paper, which is bonded onto a layer or between several layers of another paper or cardboard. There is single-corrugated and multiple-corrugated cardboard.

Other metals (see Category G.4)

Other metals are e.g. copper, brass and tin.

Composite packaging materials, other composites (see Category G.7)

Composite packaging materials result from the full-surface bonding of at least two different materials. All composite packaging materials, except for Composite cartons (LPB) with a special acceptance and recycling guarantee, are regarded as other composites.

Other composites are, for example:

- Plastic-aluminum composite packaging materials (also aluminum shells with polyethylene coating)
- Paperboard-polyethylene composite packaging materials
- Paper-polyethylene composite packaging materials
- Plastic-paper-aluminum composite packaging materials
- Paper-aluminum composite packaging materials

Other composites do not arise from sputtering, metalizing, treatment with wax, silicone, paraffin, oil or bitumen. Composites which only consist of two or several plastics, are plastic.

Packaging level, primary and secondary packaging

If a total packaging consists of several packaging levels, then this is built up, from inside to outside, of the primary packaging, the secondary packaging and, if applicable, further packaging levels.

Every packaging which completely encloses the packaging under it is considered to be a new packaging level. A primary packaging is the packaging which contains the product or is in contact with the product. The secondary packaging is that in which the primary packaging is put.

A packaging level can consist of one or several packings, auxiliary packaging components, opening fitments, handling aids and metering devices. Packaging components which only partially enclose one packaging level (such as e.g. a label), are assigned to that packaging level.

Tinplate (see Category G.3)

Sheet steel is a plate manufactured of soft steel, which is employed in different thickness as fine plate and black plate. It serves, among other things, as a starting material for the manufacture of tinplate. Tinplate results from the application of an electrolytic or molten covering of tin. The sheet thickness is less than 0.50 mm.

ECCS plate and strip (chrome-plated steel), as well as steel and iron wires (e.g. a steel handle) are also assigned to the category tinplate.

The definitions are based on the individual applicable standards (e.g. DIN).



Great Britain - Valpak

Compliance costs in the UK are based on a mechanism where by those who handle packaging are given an obligation based on the amount of packaging they handle multiplied by a national target, this gives each obligated business a fixed tonnage obligation at the start of each year that they must fulfil by proving that they have funded the equivalent tonnage of packaging recycling.

Collection and recycling of packaging materials is carried out by local authorities, waste management companies and material reprocessors. For each tonne of packaging material recycling or recovered, the final reprocessor is entitled to produce a certificate called a PRN (packaging waste recovery note) which he may then sell to an obligated business who can use it to fulfil some of his recycling obligations.

This means that the demand for PRNs is fixed at the start of the year and the supply depends on the amount of recycling that takes place for each packaging material. If there is not enough recycling taking place for a material then the PRN price will increase as demand outstrips supply. As in any commodity market, this encourages more suppliers to enter the market and collection and recycling rates increase again causing price to reduce.

2008 Cost Estimates

Since the UK system is dynamic and supply will alter throughout the year affecting prices, it is not possible to predict end of year costs at the beginning of each year.

These PRN prices apply to the amount of packaging recovered or recycled according to the national targets, i.e. a specific business's obligation; they do not apply to the total amount of packaging put on the market.

The following table demonstrates what we are advising our members budget for their total year costs but is subject to change:

Material	Average predicted prices (£/ per tonne)	Comments
Wood and Paper	5.75	Supply is in excess and price is likely to remain low
Plastic	25.00	
Glass	35.00	
Metals	30.00- 40.00	Due to difficulties producing evidence for exported metals, supply will be short and prices could rise beyond this.
EFW	3.00	



Greece - HE.R.R.Co.

Material	Fees
Packaging carton and paper	5,00
Beverage cartons	5,37
Plastics	6,17
Aluminium	0,84
Steel	2,00
Glass	1,00
Wood	0,90
Other materials	6,17
Fixed contribution	0,04 € cents



Hungary - ÖKO-Pannon

Material		License fees 2008 (HUF/Kg)
Glass		5,00
Plastic	Consumer plastic	20,90
	Other plastic	18,20
Paper and cardboard		8,70
Metal	Aluminium	6,00
	Aluminium beverage can	6,60
	Other metal	3,40
Wood		6,90
Textiles		8,70
Composites	Beverage cardboard	17,50
	Other composite	22,50



Iceland - Úrvinnslusjóður

Material	Fees
All paper packaging	7,00 IKR/kg
All plastic packaging except those which are part of the deposit system (plastic bottles for soft drinks, water and beer)	3,00 IKR/kg



Ireland - Repak

Activity in Supply Chain	Cost/cent per kg	Fee type
Manufacturer	0.205	Participation Fee
Converter	0.205	Participation Fee
Brandholder/Importer	See below	Material Specific Fee
Distributor/Wholesaler	0.205	Participation Fee
Retailer	0.410	Participation fee

Material specific fees	Cost/cent per kg
Paper/cardboard	2.27
Glass	0.92
Aluminium	8.37
Steel	7.85
Plastic	8.91
Wood	1.06
Composite A (Paper/Plastic)	7.58
Composite B (Metal composite)	11.15

(All above fees are subject to VAT @ 21%)

[Minimum Fee for 2008 is €980 + VAT @ 21%](#)

Scheduled Fees

Repak offers a range of “Scheduled Fees” suited to specific business types in the hospitality and retail sectors. These fees are based on submitted annual audited turnover figures. Full details are available on the Repak website: www.repak.ie



Italy - CONAI

Material	Fee (€/ton)
Steel	15,49
Aluminium	25,82
Paper	30,00
Wood	4,00
Plastic	72,30
Glass	10,32

All additional information can be found in the [2008 Environmental Contributions guide](#).



Latvia - Latvijas Zalais Punkts

License fee for 1 kg of packaging for separate groups of packaging materials
(VAT excluded):

	Material	License fee in LVL until April 1, 2008	License fee in LVL from April 1, 2008
1.	Glass	0,032	0,0344
2.	Plastic and PET, excepting bioplastic	0,08	0,0936
3.	Metal	0,048	0,048
4.	Paper, cardboard, other natural fibres and bioplastic	0,0096	0,0116
5.	Wood	0,0096	0,011

Contact details:

e-mail: info@zalais.lv



Lithuania - UAB "Zaliasis taskas"

* 2008 information not available at the time of writing - Data presented is from 2007 *

Packaging material	Price € per 1 ton of packaging put on the internal market (VAT excluded)		Compensation for material delivered from production site to GDL, €/ton*
	Consumer packaging	Commercial packaging	
Glass	49,24	49,24	5,79
Plastics (PET excluded)	27,22	25,78	5,79
PET	50,39	50,39	11,58
Metal	59,37	55,61	8,69
Paper/cardboard	17,96	17,96	2,90
Composites	71,83	66,90	-
Other (including wood)	36,49	36,49	8,69

*Compensation shall be granted to the producer in case secondary material (waste packaging) is delivered to one of partners of GDL

Contact details:

e-mail: office@zaliasistaskas.lt



Luxembourg - VALORLUX

matériaux d'emballages	2007 €/kg (hTVA)	2008 €/kg (hTVA)
Verre	0,0174	0,0211
Papier/carton	0,0316	0,0260
Acier	0,0386	0,0397
Aluminium	0,1170	0,1028
Bouteilles en PET	0,2476	0,2559
Bouteilles en PVC	0,2476	0,2559
Bouteilles et flacons en HDPE	0,2476	0,2559
Cartons à boissons	0,2714	0,2833
Autres valorisables	0,3149	0,3286
Autres non valorisables	0,3464	0,3614
Commerciaux		
Commerciaux papier/carton	0,0135	0,0145
Commerciaux autres	0,0385	0,0395



Malta - GreenPak

Material		Annual Fees		
		Lm/tonne	€/tonne	
Consumer packaging	Glass	53.66	125.00	
	Plastics	47.22	110.00	
	Paper/Cardboard	36.06	84.00	
	Metals	Steel	60.10	140.00
		Aluminium	27.90	65.00
	Wood	35.20	82.00	
	Other	64.40	150.00	
Back-end store and Transport packaging	Plastics	32.41	75.50	
	Paper/Cardboard	32.41	75.50	
	Metals	Steel	29.19	68.00
		Aluminium	12.88	30.00
	Wood	31.34	73.00	
	Other	34.34	80.00	
Minimum fee		51.52	120.00	

All prices are exclusive of VAT.

Prices are applicable from 1st January 2008.



The Netherlands - Nedvang

Please note that from 1st January 2008, a packaging tax is implemented in The Netherlands. As a consequence, payments by companies are not made to Nedvang anymore but only to the tax authorities.

Material		Fee (€/kg)
primary packaging	glass	0,0456
	aluminium and alloys of aluminium	0,5731
	other metals	0,1126
	plastics	0,3554
	bio-plastics	0,1777
	paper and cardboard	0,0641
	wood	0,0228
	other	0,1017
secondary/tertiary packaging	glass	0,0160
	aluminium and alloys of aluminium	0,2011
	other metals	0,0395
	plastics	0,1247
	bio-plastics	0,0624
	paper and cardboard	0,0225
	wood	0,0080
	other	0,0357



Norway - Gront Punkt Norway

LICENSE FEES FROM GREEN DOT NORWAY AS FOR 2008		In Euro approx.
NOK 1 = 100 øre		
Plastic Packaging	From 1. Mars	
All packaging items and film	120 øre per kg	0,1481
Expanded plastic (EPS and other types)	170 øre per kg	0,2099
Special rates: Carrier bags under 10 liter	1,2 øre each	0,0015
Carrier bags over 10 liter	1,8 øre each	0,0022
Plastic for hazardous products	140 øre per kg	0,1667
Fibre based Packaging		
Cardboard packaging base weight > 150 gr/m2	63 øre per kg	0,0778 / 0,0630
Moulded fibre packaging for eggs etc.	51 øre per kg	0,0778 / 0,0630
All Liquid board packaging containers	63 øre per kg	
	2,9 øre each	0,0035
Corrugated board and solid board > 600 gr/m2	9,0 øre per kg	0,0111
Glass Packaging containers		
Volume 0 - 250 ml	5,8 øre each	0,0071
Volume 251 - 500 ml	11,6 øre each	0,0143
Volume over 500 ml	17,5 øre each	0,0216
Packaging with environment tax		
Volume 0 - 250 ml	9 øre each	0,0111
Volume 251 - 500 ml	18 øre each	0,0222
Volume over 500 ml	27 øre each	0,0333
Metal Packaging containers		
Volume 0 - 250 ml can/tin	5 øre each	0,0061
Volume 251 - 500 ml can/tin	11,0 øre each	0,0135
Volume over 500 ml can/tin	18,0 øre each	0,0222
Tubes	5,4 øre each	0,0067
Table serving item	1,4 øre each	0,0017
Aluminiumform 0 - 500 ml	5,4 øre each	0,0066
Aluminiumform > 500 ml	12,3 øre each	0,0151
Lids	0,9 øre each	0,0011
Crown cork	0,30 øre each	0,0004
Hazardous contents 0 - 1,0 liter	20,0 øre each	0,0247
Hazardous contents 1,0 - 9,9 litres	50,0 øre each	0,0617
Hazardous contents 10 litres	110,0 øre each	0,1358
Hazardous contents > 10 litres	235,0 øre each	0,2901
<p>Member companies with a turnover of less than NOK 3 mill pay a standard fee of NOK 750,- per annum and are not obliged to declare their packaging consumption</p> <p>Member companies with a turnover between NOK 3 and 5 mill may pay a standard fee of NOK 1500 per annum, or declare their packaging consumption if preferred.</p> <p>These standard fees are not applicable for members importing/producing packaging as such beverage carton, service packaging, EPS or who declare glass or cans.</p> <p>No member company pays less than NOK 750 in annual license fee.</p> <p>25% VAT is added on to all license fees.</p> <p>Approx. rates Euro 1 = NOK 8,10 januar 2008</p>		



Poland - Rekopol

Entrepreneurs may perform their recycling obligations independently (self-compliance or direct cooperation with waste management companies and recyclers) or conclude agreement with recovery organization, which not only takes over the recycling obligation but also the entire responsibility for its due fulfillment. Those who do not fulfill their recycling obligations have to pay an administrative fine called *product fee*.

Packaging material type	Recycling and recovery targets in 2008 (%)	Product fee in 2008 (EUR*/kg)
Paper/cardboard/Corrugated board	49	0,1600
Glass	39	0,0625
Plastics	16	0,6700
Steel	25	0,2000
Aluminium	41	0,3350
Naturals (with wooden pallets)	15	0,0800

* 1 EUR= 4 PLN

Cooperation with REKOPOL

Rekopol takes over realization of two major packaging obligations: recycling and recovery - both of which influence the amount of fee paid to Rekopol. The fee is composed of recycling and recovery fees.

The recycling and recovery fee calculation is based on material type and weight. The payment is calculated and charged monthly on the basis of the client's statement of the amount of packaging put on the market in each particular month or based on yearly estimation.

Example of fee calculation:

- recycling fee: when a company puts 1000 kg of paper packaging on the market, it has to multiply it by recycling target (49% in 2008) and then multiply it by our recycling fee .

$$1000 \text{ kg} \times 49\% \times 0,0055 \text{ €} = 2,69 \text{ €}$$

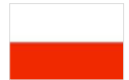
- recovery fee: recovery obligation amounts to 50% of the whole weight of packaging put on the Polish market:

$$50\% \times 1000 \text{ kg} = 500 \text{ kg}$$

To calculate the recovery fee it is necessary to except the amount of packaging which was recycled and multiply it by recovery rate:

$$(500 \text{ kg} - 490 \text{ kg}) \times 0,0045 \text{ €} = 0,045 \text{ €}$$

$$\text{The total payment to REKOPOL: } 2,69 \text{ €} + 0,045 \text{ €} = 2,735 \text{ €}$$



Packaging material type	Recycling and recovery targets in 2008 (%)	Product fee in 2008 (EUR*/kg)	Recycling and recovery fee in Rekopol in 2008 (EUR*/kg)
Paper/cardboard/Corrugated board	49	0,1600	0,0055
Glass	39	0,0625	0,0325
Plastics	16	0,6700	0,0105
Steel	25	0,2000	0,0150
Aluminium	41	0,3350	0,0250
Naturals	15	0,0800	0,0050
Recovery	50	-	0,0045

* 1EUR = 4 PLN



Portugal - Sociedade Ponto Verde

ÂMBITO	MATERIAL DE EMBALAGEM	VALORES PONTO VERDE EM VIGOR A PARTIR 01/01/2008 *		
		EMBALAGENS PRIMÁRIAS	EMBALAGENS SECUNDÁRIAS	EMBALAGENS TERCIÁRIAS
ZONA I EMBALAGENS DE PRODUTOS DE GRANDE CONSUMO	1. VIDRO	0,0147	-	-
	2. PLÁSTICO	0,1702	0,0696	0,0250
	3. PAPEL E CARTÃO	0,0644	0,0266	0,0075
	4. ECAL**	0,0644	-	-
	5. AÇO	0,0717	0,0315	0,0250
	6. ALUMÍNIO	0,1224	0,1150	0,0500
	7. MADEIRA	0,0123	0,0162	0,0100
	8. OUTROS MATERIAIS	0,1800	0,1800	0,1800
ZONA II EMBALAGENS DE PRODUTOS INDUSTRIAIS E DE MATÉRIAS-PRIMAS	9. VIDRO	0,0147	-	-
	10. PLÁSTICO	0,0250	0,0250	0,0250
	11. PAPEL E CARTÃO	0,0075	0,0075	0,0075
	13. AÇO	0,0250	0,0250	0,0250
	14. ALUMÍNIO	0,0500	0,0500	0,0500
	15. MADEIRA	0,0100	0,0100	0,0100
	16. OUTROS MATERIAIS	0,1800	0,1800	0,1800

* Valores Ponto Verde incluem a Taxa de Gestão de Resíduos prevista no DL 178/2006 e na Portaria 1407/2006

** Cartão para Alimentos Líquidos

Nota: Sobre a Parcela VPV* incide IVA à taxa legal em vigor. Sobre a Parcela Taxa de Gestão de Resíduos não incide qualquer taxa de IVA.

Tabela de Valores Ponto Verde discriminada por parcelas VPV e TGR - [Ler artigo](#)
Informação sobre Taxa de Gestão de Resíduos - [Ler artigo](#)



Romania - ECO-ROM

Financing 2008

Eco-Rom Ambalaje SA activity is financed by the contribution of licensees. All of them pay a fee based on the quantity and type of packaging material placed on the market.

LICENCE FEES 2008

Packaging Material	Price per ton excl. VAT in 2008 (€ per ton)
Glass	16,06
Plastics	10,71
PET	22,09
Metal	8,03
Wood	8,03
Paper/cardboard	9,37

* Exchange rate: 1€ = 3,6 lei

Contact details:

Email: marius.brinzea@ecoromambalaje.ro



Slovakia - ENVI-PAK

Commodity	Non-returnable Consumer Packaging (SKK/kg)	Non-returnable Bulk and Transportation Packaging (SKK/kg)
Glass	0,70	0,70
Other Plastics	0,75	0,75
PET Plastics	0,65	0,65
Paper and cardboard	0,30	0,30
Multilayer Combined Materials:		
Beverage Cartons	0,38	0,38
Other Composites	1,40	1,40
Metals: Steel	0,80	0,80
Aluminium	1,20	1,20
Wood	0,30	0,30
Other	1,65	1,65



Slovenia - Slovak

Packaging material	EUR/ton
Glass Sales	31,50
Paper Sales	56,00
Paper Group and Transport	34,00
Plastics Sales PET	46,00
Plstics Sales	78,00
Plastics Group and Transport	32,50
Metals	53,00
Wood	37,00
Other materials	34,50
Comoposts (I.)	30,50
Composts (II.)	60,00
Hazardous packaging waste	456,00

Composts (I) - a) paper and plastics, b) paper, plastics and aluminium
Composts (II) - other composts materials



Spain - Ecoembalajes

Material	Fee (€/kg)
HDPE Flexible, LDPE and other plastics	0.329
PET y HDPE (rigid)	0.278
Paper/Cardboard	0.051
Beverage cartons	0.266
Steel	0.061
Aluminium	0.102
Wood and cork	0.019
Pottery	0.018
Others	0.329
Glass	Fee (€/Unit)
< 0,125 litres	0.00396
0,125 litres - 0,50 litres	0.00527
> 0,50 litres	0.01053



Sweden - REPA

Packaging fees from 1 January 2008

Material	Fee
Metals, cans > 16 cm in diameter	SEK 0.45/kg
Metals, aluminium, other	SEK 0.75/kg
Metals, steel plate, other	SEK 0.75/kg
Metals, drums	SEK 0.06/kg
Metals, steel band and wire	SEK 0.20/kg
Cardboard/paper, beverage carton ¹	SEK 0.60/kg
Cardboard/paper, other	SEK 0.45/kg
Cardboard/paper, certain industrial packaging ²	SEK 0.02/kg
Corrugated board ³	SEK 0.02 - 0.75/kg
Corrugated board, service packaging ⁴	SEK 0.45/kg
Plastics, commercial packaging ⁵	SEK 0.00/kg
Plastics, other (household)	SEK 1.25/kg
Plastics, service and grower packaging ⁶ ,	SEK 1.13/kg

1) E.g. juice and milk packaging, cartons for soup etc.

2) That is shells and paper tubes (paper cores in the center of rolls) except those which could end up with the consumer. Molded pulp drums. End covers and wrapping paper for large paper rolls delivered from paper mills.

3) The fee payable is printed on the reporting form and depends on the company's operating sector.

4) Service packaging refers to packaging that is mainly "filled" in the store/restaurant (e.g. pizza cartons made of corrugated board) or by consumers themselves.



5) Commercial packaging means plastic packaging for goods that are not intended for individual consumer use. Amounts shall be shown despite the fact that the fee is SEK 0.00/kg.

6) Service packaging refers to plastic packaging that is mainly “filled” in the store/restaurant or by consumers themselves, for example bags on roll, carrier bags and cling film. Grower packaging refers to plastic packaging that is used for packaging mainly unprocessed products from agriculture, market-gardening and the like for example cucumber film, lettuce film and plastic bags for carrots.

Minimum amounts

Producers who have lesser amounts of packaging pay an annual minimum amount. Instead of reporting the actual amounts, they receive an invoice of SEK 1,000 or SEK 3,000 (incl. the maintenance fee). The determination of which amount to invoice is based on previously reported volumes.

Standard fee 7,000 SEK

A producer whose packaging fees would amount to no more than 7,000 SEK /year may, if desired, instead of paying packaging fees pay a standard fee of 7,000 SEK.

Membership fee

The REPA membership fee of 1000 SEK is non-recurrent and charged for joining REPA.

Annual fee

All member companies pay a maintenance fee of 500 SEK/year.

Note!

In all fees VAT is not included.



Turkey - CEVKO

Material	YTL/ton	€/ton
Plastics	175,97	102,61
Metals	86,97	50,71
Paper&Board	61,34	35,77
Glass	52,57	30,65
Beverage Cartons	313,91	183,04
Composites	357,06	208,20

+

Fixed Fee 1.700,00 YTL/year
(992,00 €/year)

YTL to be used as reference values; Euro values are only approximations and should be checked against current conversion rate (YTL/€).

The recovery rates for all materials are 35% for 2008.



Ukraine - UkrPEEC

In line with to the Resolution of the Cabinet of Ministers № 915 of 26.07.2001 (changes of 25.07.2002 №1069, of 26.07.2002 № 1084, of 26.11.2003 № 1844, of 17.03.2004 № 324) the following tariffs are set for the importers and producers of the packed goods (eurocents/ kg):

Glass	2,53
Plastics	14,31
Paper, cardboard	5,90
Wood	3,37
Aluminium	18,52
Tinplate	6,74
Composites	21,05