



Packaging Administration Guide

Declaration for Packaging Waste
Management Contribution

March 2024

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1. Introduction

This guide explains a number of concepts and describes how to set up a packaging administration system. It also contains several tips and examples, with a focus on the key points.

The guide contains simplified explanations of our policy. This policy can be found on [our website](#).

Verpact adjusts its policy annually in line with developments. We advise you to stay up to date with this.

The content of this guide cannot be used to derive any rights or claims. If in doubt, please contact us.

The declaration for plastic deposit bottles and deposit cans is not covered by this guide. Please ensure that you enter the relevant quantities and weights correctly in both the declaration system for the waste management contribution as well as the Statiegeld Nederland bottle deposit programme.

2. Terms

A few terms are explained below in order to make the guide easier to understand.

2.1. Producer and importer

We consider the producer to be the party who first places a packaged product on the market in the Netherlands, usually produced by that party themselves. An importer is the party that purchases a packaged product from a supplier based abroad, either inside or outside of the EU.

However, if you are the producer of a product for which you are not the brand owner (private label of third parties), you are not obliged to pay a contribution. As of 1 January 2023, the brand owner of the private label is in fact obliged to pay the contribution and must include the weights of the packaging in the declaration. We have prepared a [decision tree](#) to help identify who is obliged to pay the contribution.

Subject to strict conditions, parties may transfer the contribution obligation back to the producer through a customised agreement. This restores the situation as it applied before 1 January 2023.

As a producer and importer of point-of-sale packaging (see definition in section 2.3 below), you are obliged to pay a contribution not only for the packaging itself, but also for the weight of the empty point-of-sale packaging.

2.2 Packaging

The definition of packaging is very broad, with only a few exceptions.

Packaging: all products made of materials of any kind that can be used to enclose, protect, transport, deliver and present other products, from raw materials to finished products, throughout the entire product journey from producer to user or consumer, including disposable items used for this purpose.

For packaging administration purposes, it is useful to distinguish between three categories of packaging:

1. The primary packaging, or product packaging, in which the product is purchased or received by the consumer/end user. Primary packaging, for example, could be a bottle with a cap and label, or a jar with a lid and label.
2. Secondary packaging refers to the box or tray that contains x number of packaged products.

3. Tertiary packaging such as wrapping film and other possible transport packaging such as corner profiles are also included in the packaging items that must be represented. This is often the case, for example, for products that arrive on a pallet.

For the full definition of packaging, please refer to our [policy](#). If you are unsure as to whether an item qualifies as packaging, you can consult the (non-exhaustive) [Packaging Catalogue](#).

2.3 Point-of-sale packaging

This is packaging that is intended to be filled or added to a product on site, at the point of sale. Examples include bags, sachets, containers, drink cups, lids, and films. We have an [exhaustive list](#) of point-of-sale packaging.

As of 1 January 2023, the producer/importer of point-of-sale packaging must include the weights of this empty packaging in its declaration, both in quantities and in kilograms.

2.4 Single use plastic (SUP) packaging with effect from 1 January 2023

This concerns food and drink packaging intended for immediate consumption in the packaging without further preparation. This includes drink cups, beverage containers of up to 3 litres, rigid food packaging, lightweight carrier bags, sachets and wrappers. The [KIDV SUP decision tree](#) provides clarification and an overview of SUP packaging.

Administrative impact

The SUP regulations require more specific declarations and therefore more administration. In the past, the only reporting requirements concerned the type of material (plastic) and the number of kilograms. Under the SUP Directive, this has been changed. The type of material (plastic and any other materials used in the packaging), broken down by type of SUP packaging (all plastic drink cups, beverage containers up to 3 litres (excluding cans), rigid food packaging for direct consumption, bags and wrappers for direct consumption, lightweight carrier bags), in kilograms and quantities is now required. See also section 3.7 of this guide.

2.5. Contribution obligation

As a producer and/or importer, you are obliged to pay the packaging waste management contribution if you add packaging yourself (during production) and/or import packaged products and make them available to Dutch customers.

Here, it is important to determine who was the first to provide a packaged product to another party in the Netherlands. The producer/importer who was the first to provide a packaged product to another party in the Netherlands is obliged to pay the contribution for the weight of the packaging. There are two exceptions to this rule for producers/importers who:

- Produce/import a private label brand owned by a third party/client. The brand owner is obliged to pay the contribution for the weight of the packaging. Please note: if there is a brand indication on the sales unit, the collective packaging and shipping packaging will automatically follow the same assessment.
- Produces/imports point-of-sale packaging. The producer/importer is obliged to pay a contribution for the weight of the empty packaging.

You are not obliged to pay a contribution for the weight of the packaging of products that you export directly.

If you dispose of packaging after import, you are obliged to pay a contribution for the weight of this packaging.

The different packaging streams are explained in chapter 3.

There is a packaging threshold of 50,000 kilograms. This means that if the total weight of all your packaging exceeds 50,000 kilograms, you are required to keep packaging administration records. If you stay below the threshold, you do not need to submit a declaration. However,

you must record how you calculated that you are below this threshold. We advise you to continue monitoring this if your activities change/increase and you end up exceeding the threshold as a result.

Please note: there is no reporting threshold for deposit packaging and SUP packaging. This means that even producers and/or importers who place a single item on the market are obliged to pay a contribution and are required to submit a report. You must include the quantities and weights in kilograms in the report.

2.6 Imports

If you import goods from suppliers based abroad, your company is dealing with imported products. When importing goods, in addition to the product packaging, you are also obliged to pay a packaging waste management contribution on the packaging you dispose of. Disposal occurs when you remove packaging material after import or have it removed by your service providers in the Netherlands. Incineration, disposal at a landfill site as well as returning the packaging to the supplier of the packaged products, are all forms of disposal and are therefore subject to the packaging waste management contribution.

2.7 Exports

Export occurs when you sell packaged products to customers based abroad. This means that the first provision of a packaged product does not take place in the Netherlands. Although the first provision is decisive for the packaging waste management contribution, we can usually follow the method of invoicing with a 0% VAT rate to a customer based abroad.

However, there are variations in goods and invoice streams where it is not possible to determine in advance, based on the VAT return, whether the export is subject to the packaging waste management contribution. If in doubt, please contact us.

3. Setting up your packaging administration

In this chapter, you will learn what data you will need to collect, how to collect it, and how to record it in your packaging administration. The basic principle when setting up a packaging administration system is to use as much data from your existing records as possible. For example, you can create an Excel file from your sales records that lists the quantities sold per item. In this file, you then multiply the numbers by the packaging weight according to your weighing/weight table.

When setting up your packaging administration, it is important to first determine whether you are a producer and/or importer (see section 2.1). Then see which of the packaging streams below you need to record:

- 3.1 You produce and package products that you then sell to Dutch customers.
- 3.2 You import packaged commercial goods and sell the packaged products to Dutch customers.
- 3.3 You add packaging to purchased products and sell them to Dutch customers.
- 3.4 You import packaged products and remove the packaging or have it removed on your behalf.

These streams are explained in more detail in the following sections.

3.1 Production, packaging and sales to Dutch customers

The first stream, which involves producing and packaging products that you then sell to Dutch customers, can be set up using a bill of materials (hereinafter BOM) or a recipe. The BOM often contains the details and weights of the packaging. The manufacturer of your own brand/private label may have a BOM or recipe available. You check the supplier details randomly for accuracy/plausibility by weighing the packaging yourself.

The packaging administration can be set up using the system below, for example.

System

You keep detailed administrative records at item level, recording the quantities sold and weights per material type per item in Excel. The quantities sold are generated from your financial administration or ERP system. The weights of the packaging per material type are determined by your own weight measurements or from the BOM. Please ensure that the weights in the BOM are up to date. Packaging can change over the years. In production companies, the weights of the packaging are often recorded in the available ERP package.

Your internal records show how many consumer units (hereinafter referred to as CU) are contained in a handling unit (hereinafter referred to as HU) at the item level. If you organise your packaging administration based on the items sold, you record the weight of the (primary) product packaging (bottle, box, label, cap, etc.) for each item. You record the secondary packaging (x number of CU units in HU, such as an outer box or tray, etc.) at item level per HU.

Multiply the weights of the primary packaging by the number of CU units you have sold to customers based in the Netherlands on a calendar year basis.

Multiply the weights of the secondary packaging by the number of HU units.

Your internal systems will tell you how many HUs fit on a pallet. Use this information to calculate the number of pallets sold to customers based in the Netherlands. You can calculate the weights of the transport packaging, such as the wrapping film around the pallets, by multiplying the number of pallets by the average weight of wrapping film. You have calculated this average weight based on your own measurements and calculations, and you keep the evidence in your administrative records.

Appendix 1 at the end of this guide contains a small-scale example of how a spreadsheet can be set up according to the above system.

3.2 Importing packaged commercial goods

As an importer, you purchase products from foreign suppliers, which you then sell in the same packaging to customers based in the Netherlands.

3.2.1 Using sales records to set up packaging administration

You create an Excel file using your sales records or an ERP system, which lists the quantities sold per item. In the Excel file, you multiply the quantities sold by the packaging weight per material type according to the specifications and/or your weight measurements. The weights of the packaging per item and specified per material type may be provided by the supplier. You check the supplier details randomly for accuracy/plausibility by weighing the packaging yourself.

Please note that this calculation is based on European regulations, but that implementation may vary from country to country. For example, German suppliers do not always include the weight of the outer box with x number of consumer units (secondary packaging) in the BOM. This box is declared and monitored differently in Germany. In some countries, a wooden pallet is included in the BOM for the share of wood, but for Dutch declarations it is a logistics tool (see section 4.6).

Suppliers from non-European countries may be unfamiliar with the regulations and may have difficulty providing the correct information. For all foreign suppliers who provide you with information, it is advisable to check the types of materials and weights yourself by verifying the types of materials and carrying out your own weight measurements (random checks and at least the top selling items). You are responsible for submitting a correct and complete declaration and cannot refer to your foreign supplier(s) during a possible inspection of the declaration by Verpact.

If you have a large range of items, as variants, there are the following two options for displaying the weights for the declaration:

3.2.2 Packaging administration 80/20 method

In addition to the above, when setting up packaging administration, it is possible to initially identify and register the weights of part of the product range. Verpact allows the

weights of the packaging to be identified for at least 80% of the mass when setting up the packaging administration. This is then extrapolated to 100% of the mass (weights). You record the weights of 80% of the quantities sold in the Netherlands, on an annual basis and at item level. To arrive at 100% of the weights for the declaration, you extrapolate the remaining 20%. After applying this system, you can further optimise and maintain your packaging administration over time.

Please note: this method is not recommended if you have SUP items in your range. For more information on SUP, please refer to section 3.7.

Example:

You have a range of 600 products. A group of 90 products accounts for 80% of sales. These 90 products should be a good representation of your complete range. If this is the case, weigh the packaging of these 90 products. For each product, multiply the weight of the packaging material by the number of units sold of that product. Then add up the weights per type of material to get a total. The weights of the packaging for this group represent 80% of your sales.

Next, extrapolate from the 80% weights to the actual number of items to 100% to determine the weights of the packaging for all 600 products in your range.

3.2.3 Option with a very large and diverse product range

If your product range consists of a very large number of items and the packaging is very diverse, it is possible to display the weights of the packaging using a weighted average weight of the packaging per main group/subgroup (instead of packaging administration at item level as described in 3.2.1.).

Please note: this method is not recommended if you have SUP items in your range. For more information on SUP, please refer to section 3.7.

Please take the following into account:

- Check the ERP system to see whether there are any product groups with similar or identical packaging. Based on this, divide the products into main groups and, if necessary, subgroups. For each main group/subgroup (depending on the number of items and the diversity of packaging within a group), a weighted average weight can be determined by weighing the packaging of some of the items yourself. Weigh a number of top selling items per main group/subgroup that represent the mass within the group. It is important that you select items that are sufficiently representative (similar packaging for the other items and taking into account the 'top-selling' items within a product group).
- For packaging administration based on product groups, it is important that a weighted average weight is calculated for the product group. An arithmetic mean is calculated by dividing the total weight of all packaging per material type by the number of packages weighed. This is less accurate and does not provide a good picture of the average weight of the packaging within the entire mass. With a weighted average, the weight of the packaging is first multiplied by the number of items weighed. The calculated total weight of all weighed packaging per material type is then divided by the number of items in the main group/subgroup. We expect you to determine the weights using a weighted average weight of the packaging per main group/subgroup.

The purpose here is for you to select multiple products per product group. The number depends on the diversity of the weight and the type of packaging. When determining the average weight, the impact of the top selling items is of course important. The composition of the 'average package' must correspond to that of the top selling items and the other products. It must therefore consist of items with similar packaging that are representative of the product group, taking into account the top selling items.

It is advisable to record the weighing of the selected products correctly and, if necessary, to take photographs so that you can locate the underlying evidence afterwards.

In addition, it is important that you adjust the established weights of the product groups in the event of changes to the product range and/or the sales unit.

For each product group, you determine the average quantity per type of material for all items for which the Quantity of packaging material is known.

This weighted average quantity of packaging calculated per product group serves as the basis for calculating the total quantity of packaging for all items sold per product group.

Annex 2 contains an example of how the above system can be set up for a product group.

If sufficient data is available at a certain point, you may be able to switch to packaging administration at the item level. For more information, please refer to section 3.2.1.

3.3 Adding packaging to purchased products for Dutch market

The packaging administration can be set up using the system described in chapter 3.1. If, for example, you only add boxes in which you pack a number of consumer units or add wrapping film to the pallets, it is possible to display the weights based on the purchased quantities/kilograms of packaging materials. The packaging supplier provides you with the weights of the packaging, which you check randomly for accuracy and completeness. If you export part of the packaged products, you can, for example, apply a ratio (numbers or turnover in the NL/numbers or turnover abroad) from the financial records to the weights from the purchases. It is important that the packaged products sold in the NL and the products sold abroad have approximately identical packaging.

In addition to the packaging you add, the weights of the product (primary) packaging of the imported products must of course also be included in the declaration as indicated in section 3.2.

3.4 Importing and removing packaging

For example, if you purchase packaged commercial goods from outside the Netherlands and remove the outer box containing a certain number of items, the weights of the boxes must be recorded in the packaging administration. This applies to the packaging of all imported products, regardless of whether they are exported at a later stage. Before use, you (or your logistics service provider) remove the packaging. This may include imported packaged raw materials and consumables for production, but also packaged packaging materials, wrapping films and corner profiles around a pallet.

There are a number of ways of determining the weights of the packaging in this stream, which are explained below.

3.4.1 Using purchasing records

You can determine the weights of these packages using your purchasing records. You assess the products and their packaging from your international suppliers. For example, if a raw material arrives in bags, you determine the weights of the bags and the transport packaging around the pallet, such as stretch wrap.

Example of displaying the weights of the bags and wrapping film around the pallets:

The purchasing records show that 800,000 kilograms of raw material was purchased in a calendar year in bags with a capacity of 25 kg. This amounts to $800,000 / 25 = 32,000$ bags. The bag is weighed at 100 grams of plastic per bag. The weight of the plastic bags is then $32,000 * 0.100$ kilograms = 3,200 kg. The bagged goods arrive with 40 bags on a pallet. The wrapping film around a pallet weighs an average of 300 grams. The number of pallets is then $32,000 / 40 = 800$. The weight of plastic wrapping film around the pallets is $800 * 0.300$ kg = 240 kg.

Here too, you can use product groups as described in section 3.2.2. Since this is usually a relatively limited stream in the total declaration, you can make more use of assumptions and rough averages here. Make sure to provide justification for this.

3.4.2 Using waste registration

You can request an annual overview from your waste collector of the separate quantities of paper/cardboard, plastic, metal, etc. that have been collected. This record can be a good source of information for finding out how much packaging is involved.

The waste may also contain some packaging from Dutch purchases. In that case, you can, for example, apply a ratio (imports/total purchases) from your financial records to the weights in

the waste processor's annual overview. In doing so, take into account unpackaged bulk deliveries (e.g. loose in tankers/bulk lorries) and other possible distorting factors such as production waste.

Below is a simple example of applying the ratio of purchases in the Netherlands/international to the weights received from a waste processor:

Purchase	Purchase value	Share
Netherlands	€ 8,000,000	14%
International	€ 48,000,000	86%
Total	€ 56,000,000	100%

Waste processor annual review		Allocation %	
Type	KG	International	KG Declaration
Paper/cardboard	36,000	86%	30,857
Plastic	12,000	86%	10,286
Total	48,000		41,143

In this example, we assume that the products purchased in the Netherlands and internationally have (roughly) identical packaging. For possible disruptions, such as own production downtime, you can also apply correction percentages to determine the quantity of packaging more accurately. We ask you to keep the justification/calculation of these percentages in your administrative records and to adjust them periodically. The supporting documentation may be requested during a possible audit of the declaration by Verpact.

3.5 Transport and shipping packaging

Transport packaging includes, for example, stretch film, strapping and corner protectors for the pallets on which products arrive from abroad or are added by you. But it also includes shipping packaging for online sales, for example. Often, data is already available within the company to map this out without much administrative burden.

You know from your administrative records how many pallets are involved, or you can calculate this as follows:

You can determine the weight of the stretch film around the pallet by calculating the number of handling units (HU) per pallet. Total number of HUs sold divided by HUs on a pallet = number of pallets. Then multiply the number of pallets by the average weight of the wrapping film per pallet. The same applies to the four corner profiles around a pallet, if applicable. If transport packaging such as wrapping film, corner profiles, straps, etc. are difficult to record at item level, you could choose to record the weights from the purchases. Purchase invoices and/or annual statements often state the weights delivered or, in the case of wrapping film, the number of rolls. You may be able to eliminate the weights of the transport packaging used for export shipments by applying a ratio (number of exports/total numbers from the financial records) to the weights on a calendar year basis.

3.6. Logistics tools

If you use logistics aids that are exempt such as pallets, big bags, barrels, etc. that are used only once, you are expected to also identify and record the weights of this packaging stream and include them in your declaration. The exhaustive list in which the exempt logistics aids are named and explained with text and photographic material can be found [here](#).

This concerns both the single-use logistics aids that you add and sell to customers based in the Netherlands, as well as those that you dispose of after import. No tariff is linked to the request and the kilograms reported do not count towards the declaration threshold of 50,000 kg.

Firstly, you must determine whether logistics tools are used within your company. Next, you must assess whether this concerns a single-use or multi-use logistics tool.

Multi-use logistics tool

Any logistics tool that is intended and designed to be reused several times during its lifetime in order to be refilled or used for the same purpose for which it was designed. In order to be able to refer to a reusable logistics tool, you as a participant must be able to demonstrate the existence (and application) of a system that ensures that the logistics tool is actually used as a reusable logistics tool ([pooling system](#)).

The logistics tool goes through a complete cycle and is then immediately reused. Examples include roll containers, Euro pallets, etc. This packaging does not need to be declared.

Single-use logistics tool

The logistics tool is discarded by the recipient after use. For example, by throwing it away or selling it (empty). As a supplier of goods with a single-use logistics tool, you have to keep buying it for every delivery. As an importer, you dispose of this packaging after each purchase. For example, pallets used for a delivery from abroad that go directly to the buyer after unpacking are single-use items. If there is no incentive (e.g. deposit) to keep this packaging in the cycle, it is likely to be single-use packaging. The weights must be included in the declaration for each type of material under the heading 'single-use logistics tools'.

All of the above situations concern single-use logistics tools on the Dutch market. For example: you import products on single-use wooden pallets or, as a producer, you add a single-use pallet for transport to your customer based in the Netherlands.

Verpact has developed a step-by-step plan that you can use as a guide for registering single-use logistics tools within your company. The step-by-step plan can be found [here](#).

If you add single-use logistics tools within your company, you may be able to determine the weights of the packaging from the purchases of these packaging materials.

If, as an importer, you dispose of single-use logistics tools, you may be able to determine the weights based on the information provided by your waste processor and/or buyer. It is important to note that, for example, the information provided on the disposal of wooden containers does not include defective reusable pallets (Euro/Chep). A reusable pallet does not become a single-use pallet because it is disposed of due to a defect. The container may also contain wood that is not a logistics tool, for example from a renovation or other source. The weights of these 'non-packaging' items should not be included in the declaration!

3.7. SUP packaging administration (from 2023)

Single-use plastic (SUP) packaging requires a more specific type of declaration and administration. In the past, the only reporting requirements concerned the type of material (plastic) and the number of kilograms. Under the SUP Directive, this has been changed. The type of material (plastic), broken down by type of SUP packaging (all plastic drink cups, beverage containers up to 3 litres (excluding cans), rigid food packaging for direct consumption, bags and wrappers for direct consumption, lightweight carrier bags), in kilograms and quantities is now required.

Please note: the category of beverage containers up to 3 litres consists of plastic deposit bottles, beverage cartons and other beverage containers.

If you handle single-use plastic (SUP) packaging, the following applies:

- For all packaging that falls under SUP legislation, you must include both the weight and the number of packages placed on the market in your declaration.
- Specific rules apply to certain types of packaging, which means that they must be specified in full in your administration. For example, for PET bottles, the weight of recycled raw materials used must be reported.
- Some packaging is used for multiple types of products (e.g. beverage cartons for both beverages and food). Depending on the application, different legal obligations apply and the contents of the packaging must therefore be specified in more detail.

In short, the biggest change for your administration as of 1 January 2023 is that you need to report items as well as kilograms and that you also need to record the type of SUP packaging. This ensures that you comply with the legal obligations relating to SUP and pay the rate that applies to your type of packaging.

There is no declaration threshold for SUP packaging, whereas for other types of materials it is 50,000 kilograms. This means that all producers and/or importers who place SUP packaging on the market must declare these items, even if it only concerns one piece of SUP packaging.

More information on SUP legislation and storage can be found [here](#).

4. Other topics

4.1 Composite/laminate packaging

The weights per material type must be included in the appropriate sections of the declaration. It is often clear which material type is involved. Specific attention is required for composite packaging/laminates.

Composite packaging is packaging that consists of multiple, inseparable types of material. Composite packaging is subject to a packaging waste management contribution for the different types of material that make up the composite packaging. These types of material must be recorded separately in the declaration.

An example of composite packaging is metallised plastic, in which a large proportion of the packaging is plastic and only a small proportion is aluminium.

The supplier of the packaging knows its composition and may be able to provide you with the weights per material type.

4.2 Beverage cartons

Another example of composite packaging is for beverage cartons. Unlike other types of packaging, beverage cartons are subject to the same rate for all material types that make up this composite packaging.

Beverage cartons refers to packaging that is suitable for liquid foodstuffs, other than drink cups, of which paper and cardboard are the main components. Note: For 2023, the government has also broadened the legal definition of a beverage carton. This may affect your administration. This definition came into effect on 1 July 2023, but must be applied in the declaration for the entire calendar year of 2023. For more information about beverage cartons and the definition, please refer to [our website](#).

The decisive factor for this definition is whether the contents are intended for human consumption. Contrary to what the term suggests, this does not necessarily have to be a beverage. It can also be liquid products intended for cooking (soups, sauces, etc.).

The composition and ratio of the types of material varies per beverage carton. Your packaging supplier can provide you with the correct weights per type of material. The declaration includes a separate section for beverage cartons where you can indicate the weights per type of material. In order for the national government to monitor recycling percentages effectively, it is important for the declaration to include the correct distribution of material types.

Please note: as indicated in section 3.7 of this guide, a beverage carton may qualify as single use plastic (SUP) packaging.

4.3 Other material types

During our inspections, we regularly see that the weights of laminates, as well as polystyrene and other forms of plastic, are incorrectly included in the declaration under 'other types of material'. The packaging category 'other types of material' includes, for example, packaging made of stone or textile.

The category 'other types of material' cannot be used if you do not know the type of material. In this situation, you will have to make an effort to find out the correct type of material, for

example by asking the supplier of the packaged product or the supplier/producer of the packaging.

4.4 Indirect exports

Accurately recording the correct weights is not only important for your declaration, but also possibly for your customers' declarations. If a customer based in the Netherlands exports packaged products purchased from you, your customer may, under certain conditions, reclaim the packaging waste management contribution previously paid. In that case, we refer to this as a refund for indirect export of packaging material. Your customer may ask you for the weights of the packaging.

If you purchase packaged products from a supplier based in the Netherlands and export these products in the same packaging, you may also be eligible for an indirect export refund. This must involve a Dutch supplier who is a paying participant in Verpact.

An indirect export refund can be requested each year until 1 June at the latest for the previous tax year. A threshold of 50,000 kilograms applies to claims for indirect exports. You can reclaim the waste management contribution if the following requirements are met:

- The packaged product was exported by you in the packaging supplied by your supplier;
- The packaging waste management contribution has already been paid earlier in the chain for the products you exported.
- Your administrative records must include the supplier's name, address and Chamber of Commerce (KvK) number, clearly showing the weights per material type per supplier.
- You must be able to demonstrate that you meet the above requirements. Verpact may request this information.

For more information, please visit [our website](#).

Note: As of 1 January 2023, the brand owner of the private label is obliged to pay a contribution and must include the weights of the packaging in the declaration. This means that you cannot claim indirect export for own-brand/private label items that you have had produced by a Dutch manufacturer and then export yourself. In fact, you yourself have become obliged to pay the packaging levy for these items.

Please note that indirect export should not be confused with direct export.

Direct exports occur when you, as a producer/importer, sell and deliver packaged products to customers based abroad for the first time. You do not need to include the weights of these direct exports in your declaration.

With indirect exports, there is always an intermediary: you purchase a packaged product from a Dutch supplier and then export this packaged product.

4.5 Returns

You are obliged to pay a contribution for the weight of the packaging of products that you make available to another party in the Netherlands for the first time. If you sell and deliver a product, this constitutes the first time it has been made available and the weight of the packaging must therefore be included in the declaration. If the product is subsequently returned, for example due to a defect, the moment the product was first made available has already taken place and the weights of the packaging may therefore not be deducted from the weights for the declaration.

Below are some examples of when there is and is not a case of first provision of a product:

- A credit note relates to an 'undelivered' product: not a first provision.
- Returns due to breakage: first provision of a product. It makes no difference here whether the products are physically returned or not.
- Products that are returned and then reoffered in the same packaging do not need to be included in the second provision.
- Export of packaged items that are subsequently returned from abroad. The packaging that is removed after return counts towards the weights in the declaration. The weight of the packaging is not initially included in the declaration in connection with export, but is included in the declaration when disposed of upon import. In the case of foreign internet sales, this can be a large stream.

4.6 Samples, promotional items, testers and donations

It is not necessary for there to be an invoice stream for a first provision of a packaged product to another party in the Netherlands.

If, for example, you supply packaged samples, promotional items or testers to another party, whether or not for payment, the weights of the packaging of these products must be included in the declaration. This also applies, for example, to donations of packaged products to a food bank.

4.7 Tax returns within a fiscal unit group for sales tax

If your company is part of a fiscal unit for sales tax, you must submit a tax return to us on behalf of the entire fiscal unit. In other words, the tax return must include the weights of the packaging of all companies that are part of the fiscal unit for sales tax. You determine the total quantity of packaging based on the activities of the entire fiscal unit. Internal deliveries within the fiscal entity are not relevant for the packaging waste management contribution. One of the companies files a return on behalf of all companies that are part of the fiscal entity. There is a threshold of 50,000 kg for the entire fiscal entity for sales tax.

4.8 Contract packer

A contract packager is someone who, on behalf of another company, repackages, packages or unpacks products that they have not produced themselves and to which they do not acquire ownership. If you have packaging material added to goods by a contract packer and make these goods available to a third party in the Netherlands, you, as the client, must include the weights of all packaging material used in the declaration. Because the client will often specify exactly how the products are to be packaged, the client also knows how much and what type of packaging is used. For this reason, it is logical to place the declaration obligation for contract packers with the client. This party will often already be required to declare other packaged products.

This therefore concerns a third party and the service of repackaging, packaging and unpacking.

If other activities are carried out, such as mixing, assembling, etc., this constitutes production. As already indicated, a producer must independently declare the added packaging.

When outsourcing production to a third party, it does not matter who owns the raw materials and/or packaging. As the client, you can supply the raw materials and packaging to a third party who produces on your behalf and who must include the weights of the packaging in the declaration.

4.9 Retention obligation

Packaging administration and supporting documentation are subject to a statutory retention period of seven calendar years. Even if, after recording the weights, you conclude that you remain below the threshold of 50,000 kilograms, you must still retain the underlying documentation for seven calendar years.

5. Regulations

5.1 Tariff differentiation regulations

Verpact has tariff differentiation regulations. This means you can opt for a lower tariff for a plastic stream that meets the conditions of the regulation. The regulation applies to rigid and flexible plastic packaging and is intended to encourage the use of easily recyclable packaging. From 2024 onwards, you will therefore need to make a distinction between rigid and flexible plastic packaging in your declaration. More information can be found on our [website](#).

5.2 Regulations and industry agreements

Verpact has made agreements with various industries to simplify the process of determining the quantity and/or type of packaging material (industry agreements). Additional agreements have been concluded for a number of target groups. These agreements are set out in the regulations. More information can be found on [our website](#).

Conclusion

This guide has been created to provide insight into how packaging administration can be set up and maintained.

Although this guide has been compiled with great care, Verpact is not liable for any direct or indirect damage resulting from the information in this guide, or for decisions you make based on this information. No rights or claims may be derived from the content of this guide in any way. If in doubt, please do not hesitate to contact us. In the event of a conflict between this guide and our regulations, our [policy](#) and the Packaging Waste Management Contribution Agreement (ABBO) shall prevail, and not this guide.

More information on the waste management contribution can be found at:
www.verpact.nl

Have any questions? Please call Verpact on: 085-401 26 60, on weekdays from 9 a.m. to 5 p.m. Or send an e-mail to: info@verpact.nl.

Annex 1.

Item no.	Sales NL	Content	Quantity	On pallet	quantity	Weights in kg primary per CU				Secondary	Weights in kg for declaration						Total
	CU	CU in HU	boxes=HU	HU	pallets	glass	paper/cardboard	plastic	metal	box-HU	glass	paper/cardboard	plastic	metal	box-HU	wrapping film	
1	12,000	6	2,000	120	17	0.200	0.100		0.008	0.400	2,400	1,200	-	96	800	5	4,501
2	38,000	12	3,167	80	40		0.010	0.060		0.350	-	380	2,280	-	1,108	12	3,780
3	580	4	145	140	1		0.015	0.020		0.200	-	9	12	-	29	0	50
4	60,000	8	7,500	100	75	0.150	0.002	0.002	0.010	0.300	9,000	120	120	600	2,250	23	12,113
5	2,400	10	240	60	4		0.040	0.100		0.450	-	96	240	-	108	1	445
6	80,000	6	13,333	100	133		0.100	0.100		0.400	-	8,000	8,000	-	5,333	40	21,373
7	90,000	6	15,000	100	150		0.100	0.080		0.400	-	9,000	7,200	-	6,000	45	22,245
Total	282,980		41,385		420						11,400	18,805	17,852	696	15,629	126	64,507

Box HU = paper/cardboard
Plastic wrapping film = 0.300 kg per pallet on average



Declaration kg	
Glass	11,400
Paper/cardboard	34,433
Plastic	17,977
Metal	696
Total	64,507

Annex 2.

Product group: blisters - weights represented for declaration									
			Weighted			Total kilo			
			Primary kg		Box CU kg	Primary kilo		Box kilo	
No.	Description	Quantity	paper/cardboard	plastic	paper/cardboard	paper/cardboard	plastic	paper/cardboard	
10001	Tube of glue B	140,000	0.012	0.030	0.010	1,680	4,200	1,400	
12007	Tube of glue large	120,000	0.010	0.050	0.040	1,200	6,000	4,800	
10877	Fuses	80,000	0.050	0.010	0.070	4,000	800	5,600	
11002	Switch, right	35,000	0.030	0.007	0.050	1,050	245	1,750	
11865	Switch 10	30,000	0.005	0.040	0.060	150	1,200	1,800	
	Total	405,000				8,080	12,445	15,350	
						Weighted average weight per item	0.020	0.031	0.038

Product group: blisters - weights other articles within the group									
			Weighted average			Total kilo			
			Primary kg		Box CE kg	Primary kilo		Box kilo	
No.	Description	Quantity	paper/cardboard	plastic	paper/cardboard	paper/cardboard	plastic	paper/cardboard	
10987	Video cable	3,000	0.020	0.031	0.038	60	92	114	
11634	Audio cable	3,400	0.020	0.031	0.038	68	104	129	
10415	Phone cable	17,000	0.020	0.031	0.038	339	522	644	
10691	USB cable	14,000	0.020	0.031	0.038	279	430	531	
10994	220 cable	8,000	0.020	0.031	0.038	160	246	303	
10147	Plug 220	2,500	0.020	0.031	0.038	50	77	95	
12114	Connection, conical	800	0.020	0.031	0.038	16	25	30	
10358	Lacquer stick, black	500	0.020	0.031	0.038	10	15	19	
10778	Paint pen, white	400	0.020	0.031	0.038	8	12	15	
10184	Total	454,600	0.020	0.031	0.038	990	1,524	1,880	

Total sold 859,600

You have a range of over 10,000 different items. You have assessed the items based on similar packaging and divided them into 20 product groups. For example: Items in glass, items in poly bags, items in blister packs, items in plastic bags with primary boxes, etc. You then weigh the packaging for each group, particularly the top-selling items that are representative of the packaging within the group. Take the blister packaging product group as an example. A total of 859,600 items were sold within this product group. You mainly apply the weighted average weights per material type to these items. In the declaration, you include the following for this product group: 49,729 kilograms of paper/cardboard and 26,414 kilograms of plastic.

Weights for declaration of blister packaging product group	
Material type	Kg
paper/cardboard primary	17,150
paper/cardboard secondary	32,580
plastic	26,414
Total	76,144