

Afvalfonds Verpakkingen Policy



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1.0	01/01/2013	Afvalfonds Verpakkingen Policy under the first AVV 2013-2017
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1.2	01/01/2016	Policy update
1.3	01/01/2017	Policy update
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2.1	01/01/2019	Policy update
2.2	01/01/2020	Policy update
2.3	01/01/2021	Policy update
2.4	01/01/2022	Policy update
3.0	01/01/2023	Policy update under the third AVV 2023-2027
		Changes from previous version: Definitions brought in line with the new ABBO and legislation Fee updates SUP obligations added Reuse scheme added

DISCLAIMER

This document is a translation from the original in Dutch and should be used for informational purposes only. In case of any discrepancies, the Dutch original shall prevail.

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Introduction

In the Netherlands, Producers and Importers of packed products are legally obliged to ensure the prevention, collection and recycling of packaging. This extended producer responsibility is set out in the Packing (Management) Decree of 2014 (Besluit beheer verpakkingen 2014), which implements European Directive 94/62/EC on packaging and packaging waste. The extended producer responsibility means (in brief) that producers and importers are responsible for the prevention, collection and recycling of the packaging material they use. High recycling percentages are achieved in the Netherlands. The packaging chains thus provide a major and active contribution towards making the Dutch economy into a full circular economy, making it one of the leading economies in Europe in this respect.

With effect from 01 January 2023, the third successive Waste Management Contribution Agreement for Packaging (Afvalbeheersbijdrageovereenkomst Verpakkingen/ABBO), which has been declared universally binding, applies. This guarantees the collective implementation of the extended producer responsibility via Afvalfonds Verpakkingen. Afvalfonds Verpakkingen levies a mandatory Packaging Waste Management Contribution, which has been declared universally binding.

Afvalfonds Verpakkingen has prepared this Policy Document which contains a further explanation of the ABBO as well as further rules in accordance with Article 2.8 of the ABBO. In the event of debate about the formulation, interpretation or the application of this Policy, the final decision rests with Afvalfonds Verpakkingen. The Policy can be amended by Afvalfonds Verpakkingen if it considers there to be reason to do so.

Further clarification and examples can be found on the Afvalfonds Verpakkingen website (www.afvalfondsverpakkingen.nl).

Definitions

In this Policy, unless explicitly stated otherwise, the following words when written with a capital letter have the meaning given below.

Declaration (Aangifte)

The information that the Producer or Importer provides to Afvalfonds Verpakkingen in order to fulfil its obligations within the framework of the ABBO, which serves as the basis for determining the Packaging Waste Management Contribution, as described in Annex 2 of the ABBO, as well as the additional information requested by Afvalfonds Verpakkingen.

ABBO

The Packaging Waste Management Contribution Agreement, including annexes, dated 30 June 2022, and declared universally binding with effect from 01 January 2023 by the State Secretary of Infrastructure and Water Management.

ABBO 2018 – 2022

The Packaging Waste Management Contribution Agreement, including annexes, as signed on 22 June 2017 by the Fast Moving Consumer Goods Packaging Association (SVF), the Non Food Packaging Association (SVN), the Netherlands Commercial Packaging Association (BVNL) and Packaging Waste Fund Association (Stichting Afvalfonds Verpakkingen). The Minister for Infrastructure and Water Management declared the ABBO universally binding with effect from 1 January 2018.

Packaging Waste Management Contribution (Afvalbeheerbijdrage Verpakkingen)

The amount that an individual Producer or Importer is obliged to pay to Afvalfonds Verpakkingen on the basis of the ABBO in order to cover the costs of the Waste Management Structure.

Waste Management Structure

The collective structure as referred to in Article 2 of the ABBO which is financed from the Packaging Waste Management Contribution as provided for in the ABBO.

Afvalfonds Verpakkingen

Stichting Afvalfonds Verpakkingen (Packaging Waste Fund Association), with its registered office in The Hague.

Commercial and Industrial Packaging (Bedrijfsverpakking)

Packaging, as referred to in Article 1 of the Packaging Decree, which is intended to be discarded by companies in their commercial and industrial waste, and where it is only regarded as Commercial and Industrial Packaging if the entire chain up to and including the end user who empties and discards the Packaging consists of commercial users, not being users in the office, retail and services sector, including schools, catering, associations, recreation, healthcare and public transport stations. The end user that disposes of the Packaging pays for the collection and processing of this Packaging.

Policy (Beleid)

The further rules, as referred to in Article 2.8 of the ABBO, adopted by Afvalfonds Verpakkingen for the implementation of the ABBO and which are included in this Afvalfonds Verpakkingen Policy document, as well as changes and additions to this as adopted by Afvalfonds Verpakkingen.

Policy for Deposit Bottles and Cans (Beleid Statiegeldflessen en -blik)

The further rules for Deposit Bottles and metal beverage containers adopted by Afvalfonds Verpakkingen in consultation with Statiegeld Nederland under Article 2.8 of the ABBO for the implementation of the ABBO and which are included in the Policy document for Deposit Bottles and Cans, as well as changes and additions to them adopted by Afvalfonds Verpakkingen in consultation with Statiegeld Nederland.

Obliged Company (Bijdrageplichtige)

The Producer or Importer who is obliged to contribute according to the ABBO, as further detailed in this Policy.

Biodegradable Plastic

Plastic Packaging that is biologically degradable and which, as proof thereof, is certified in accordance with European standard EN 13 432 for recovery through composting and biodegradation. Often recognised by what is known as the 'seedling logo'.

Foreign Entrepreneur (Buitenlandse ondernemer)

Entrepreneur in the sense of Article 7, first and second paragraphs, of the Dutch VAT Act of 1968 (Wet op de omzetbelasting 1968) who is not based in and does not have a permanent establishment in the Netherlands.

Consumer (Consument)

A natural person who does not act in the operation of a profession or business.

Drink (Drank)

Liquid intended for human consumption and primarily intended to be drunk. Not being a medicinal drink that can be qualified as a medicine, as referred to in Article 1, first paragraph, under b, of the Medicines Act.

Beverage Cartons (Drankenkartons)

Packaging, suitable for packing liquid foods, not being drinking cups, of which paper or cardboard is the main component.

Fiscal Unity (Fiscale eenheid)

Fiscal Unity in the sense of Article 7, fourth paragraph, of the Dutch VAT Act of 1968.

Soft Drink (Frisdrank)

Beverage as referred to in Article 7a of the Commodities Act (Reserved Designations) Decree.

Reusable Packaging (meermalige verpakkingen)

Packaging that is intended, designed and put on the market to make a number of Trips during its life span by being re-filled or re-used for the same purpose for which it was designed.

Reuse system

Organisational, technical or financial schemes that ensure that Reusable Packaging can go through multiple cycles.

Plastic Drink Bottles

Bottles made of plastic with a capacity of three litres or less in which a Drink is packed.

Plastic Deposit Bottles (Kunststof statiegeldflessen)

Bottles made of plastic with a capacity of three litres or less in which a Soft Drink or water is packed.

Logistic Resources (Logistieke Hulpmiddelen)

Packaging as included in subsection 3.1.3 of this Policy.

Co-Packer (Loonverpakker)

Person who, on the instructions of another company, re-packs, packs or unpacks substances, preparations or other products that he has not produced himself and in respect of which he does not acquire ownership.

Metal Drink Packaging

Packaging with a capacity of three litres or less in which a Drink is packed, the main component of which is a type of metal or an alloy thereof.

Trip

The route taken by Reusable Packaging from the moment the packaging is put on the market together with the products to be enclosed, protected, handled, delivered or offered, until the moment that it is returned for recycling by means of a Recycling System, with the aim of re-marketing this packaging as product packaging;

Entrepreneur (Ondernemer)

An entrepreneur in the sense of Article 7, first and second paragraphs, of the Dutch VAT Act 1968.

Provisional Statement (Opgaaf)

The provisional information that the Producer or Importer provides to Afvalfonds Verpakkingen in order to fulfil its obligations within the framework of the ABBO, concerning the estimate of the volume of Packaging in the current calendar year which acts as the basis for determining the provisional payments for the Packaging Waste Management Contribution to be determined in the next calendar year, as described in Annex 2 of the ABBO.

Producer or Importer (Producent en/of Importeur)

Any natural or legal person established in the Netherlands who:

1. markets products in Packaging;
2. imports products in Packaging in a professional capacity;
3. instructs someone else to provide the Packaging of products with his name, logo or mark;
4. puts Packaging on the market that is intended to be added to products when they are made available to the user;

as well as any natural or legal person established abroad who sells products directly in packaging to consumers in the Netherlands by means of distance contracts.

Producer and/or Importer 2013 – 2022

The producer and/or importer referred to in the ABBO 2018 – 2022. Any reference in this Policy to the Producer or Importer relating to 2022 and/or previous years shall be understood to be a reference to a Producer and/or Importer 2013 – 2022.

Statiegeld Nederland (Deposit Refunds Netherlands)

The agency implementing the deposit refund system in the Netherlands (Stichting Uitvoeringsorganisatie Statiegeld), with its registered office in The Hague.

Deposit Refund System Packaging

Plastic Deposit Bottles and Metal Drink Packaging to which the Policy for Deposit Bottles and Cans applies.

SUP packaging

Single-use packaging that is wholly or partially made of plastic, being

- a. food packaging, with or without a lid, for food products, not being bags and wrappers, that:
 1. are intended for immediate consumption on the spot or to be taken away;
 2. are typically consumed out of the packaging; and
 3. are ready for consumption and require no further preparation;
- b. bags and wrappers made of flexible material containing food products that are intended to be consumed directly out of the bag or wrapper without further preparation;
- c. drink packaging and composite drink packaging of three litres or less, including caps and lids, except for glass or metal drink packaging with plastic caps and lids;
- d. drinking cups, including caps and lids;
- e. plastic carrier bags with a wall thickness of less than 50 micron.

Whether there is SUP packaging as well as the number of relevant disposable units can be determined on the basis of the relevant rules and regulations and the explanation thereof, as well as the Assessment Framework for Single-Use Plastic Products Regulations as published by the Dutch government.

Point of Sale Packaging

Packaging as referred to in Article 1, paragraph 1, sub a, point 2 of the Packaging Decree.

Packaging (Verpakkingen)

Packaging as defined in Article 1, paragraph 1, sub a, of the Packaging Decree, which is further specified in Article 1, paragraph 1 sub b, c, and d of the Packaging Decree. The full definition is quoted in section 3.1.

Packaging Decree (Verpakkingenbesluit)

Packing (Management) Decree of 2014.

3.1 Explanation of the definition of Packaging

Packaging Decree, Article 1 paragraph 1 sub a to d (inclusive):

- a. *Packaging: all products made of any materials of any nature to be used for the containment, protection, handling, delivery and presentation of goods, from raw materials to processed goods, from the producer to the user or the consumer, including 'non-returnable' items used for the same purposes. Packaging' consists only of Sales packaging or primary packaging, Grouped packaging or secondary packaging and Transport packaging or tertiary packaging. The definition of 'packaging' shall be further based on the criteria set out below:*
- 1° *Items shall be considered to be packaging if they fulfil the abovementioned definition without prejudice to other functions which the packaging might also perform, unless the item is an integral part of a product and it is necessary to contain, support or preserve that product throughout its lifetime and all elements are intended to be used, consumed or disposed of together.*
 - 2° *Items designed and intended to be filled at the point of sale and 'disposable' items sold, filled or designed and intended to be filled at the point of sale shall be considered to be packaging provided they fulfil a packaging function.*
 - 3° *Packaging components and ancillary elements integrated into packaging shall be considered to be part of the packaging into which they are integrated. Ancillary elements hung directly on, or attached to, a product and which perform a packaging function shall be considered to be packaging unless they are an integral part of this product and all elements are intended to be consumed or disposed of together.*
- b. *Sales packaging or primary packaging: packaging conceived so as to constitute a sales unit to the final user or consumer at the point of purchase;*
- c. *Grouped packaging or secondary packaging: packaging conceived so as to constitute at the point of purchase a grouping of a certain number of sales units whether the latter is sold as such to the final user or consumer or whether it serves only as a means to replenish the shelves at the point of sale; it can be removed from the product without affecting its characteristics;*
- d. *Transport packaging or tertiary packaging: packaging conceived so as to facilitate handling and transport of a number of sales units or grouped packaging in order to prevent physical handling and transport damage. Transport packaging does not include road, rail, ship and air containers.*

Source: Packaging Decree, Article 1 paragraph 1 sub a to d (inclusive): Definition of Packaging.

In its Policy, Afvalfonds Verpakkingen uses the term Packaging as defined above. Examples of products that are and are not designated as Packaging can be found in the packaging catalogue on www.afvalfondsverpakkingen.nl. In the event of doubt, Afvalfonds Verpakkingen shall decide whether or not a product is designated as Packaging.

3.1.1 Composite Packaging

Composite Packaging is Packaging that consists of several, non-separable types of materials (for example laminates).

The Obligated Company must pay the Packaging Waste Management Contribution on the various types of material of which the composite packaging consists and declare these material types separately on the Provisional Statement and Declaration.

3.1.2 Packaging Components

Packaging components and ancillary elements integrated into packaging shall be considered to be part of the packaging into which they are integrated. Ancillary elements hung directly on, or attached to, a product and which perform a packaging function shall be considered to be packaging unless they are an integral part of this product and all elements are intended to be consumed or disposed of together.

3.1.3 Logistic Resources (Logistieke Hulpmiddelen)

1. No Packaging Waste Management Contribution is due on Logistic Resources. Logistic Resources are exclusively:

- pallets, including pallet collars, pallet boxes and insert sheets, intended to be used in combination with a pallet and which have the same surface area as the pallet;
- glazing carriers;
- intermediate Bulk Containers;
- roller containers;
- drums, jerrycans and gas bottles with a capacity of 20 litres or more;
- crates with a capacity of 8 litres or more;
- boxes with a capacity of 1 m³ or more;
- big bags with a capacity of 250 litres or more; and
- drums, spools and reels with a length of 50 cm or more.

The aforementioned Logistic Resources are defined in the Logistic Resources List (Lijst Logistieke Hulpmiddelen) which can be found on www.afvalfondsverpakkingen.nl.

2. Within Logistic Resources a distinction is made between single-use and reusable Logistic Resources.

- A Reusable Logistic Resource is any Logistic Resource that is also Reusable Packaging. In order to be able to speak of a Reusable Logistic Resource, the Producer or Importer must be able to demonstrate the existence and application of a Recycling System.
- A Single-Use Logistic Resource is any Logistic Resource that is not a Reusable Logistic Resource.

If a Logistic Resource can be reasonably divided into components that can be used individually then those components must be assessed individually against the aforementioned definitions. For example, dividing an Intermediate Bulk Container (IBC) into the cage and the container.

3. The Producer or Importer must provide a Declaration and Provisional Statement with regard to:

- a. Single-Use Logistic Resources made available as Packaging for products for the first time to another party by the Producer or Importer in the Netherlands; and
- b. Single-Use Logistic Resources first imported into the Netherlands as product Packaging by the Producer or Importer and which the Producer or Importer has discarded; and
- c. Single-Use Logistic Resources made available as product Packaging to the

Producer or Importer by another Producer or Importer who is obliged to provide a Declaration in respect of those Single-Use Logistic Resources, such being in so far as he, in turn, makes the Logistic Resources available to another party outside of the Netherlands in that calendar year (comparable with indirect export).

3.1.4 Exempted Packaging

Below is a list of Exempted Packaging, on which no Packaging Waste Management Contribution is due. Exempted Packaging is exclusively:

- hypodermic syringe;
- non-refillable lighter;
- non-refillable pen;
- felt tip pen;
- marker pen;
- correction roller; and
- toner and ink cartridges.

3.1.5 Point of Sale Packaging

At the moment of sale some products are packed or offered in disposable objects, known as Point of Sale Packaging. Within the framework of the ABBO, the Obligated Company is liable for paying the Packaging Waste Management Contribution for this. In view of the amended definition of Producer or Importer as of 2023, Afvalfonds Verpakkingen has drawn up a List of point of sale packaging, which can be found at www.afvalfondsverpakkingen.nl

The list of point of sale packaging has only been drawn up to give Producers and Importers of empty Packaging – not being a producer or importer of packaged products or an operator of a food distribution site – as much clarity as possible as to what qualifies as point of sale packaging at the start of the chain and that they should therefore indicate as such.

The list applies exclusively for the declaration year of 2023.

3.1.6 Envelopes

Envelopes with a size equal to or smaller than C5 are not regarded as Packaging within the framework of the ABBO. Envelopes with a size larger than C5 are regarded as Packaging within the framework of the ABBO unless they are used for sending individually addressed letters, invoices, bank statements, legal advice and similar individual correspondence addressed to the addressee.

This means that the Packaging Waste Management Contribution will be due if envelopes are used for sending goods such as magazines, books, CDs, brochures, folders and suchlike or if there is an envelope designed in such a way that it is clearly intended for the Packaging of products, such as padded envelopes.

3.1.7 Reuse

Packaging that has been used several times will only be subject to a single Packaging Waste Management Contribution.

For Reusable Packaging that participates in a Reuse System, the fee referred to in subsection 4.1.3 shall apply from the year 2023. From 2023, the Producer or Importer of Reusable Packaging must also provide a Declaration of the total weight of Reusable Packaging of products it has supplied to another party in the Netherlands (as if the Packaging concerned were single-use). In doing so, the weight of the Reusable Packaging must be multiplied by the number of Trips of the Reusable Packaging in the relevant calendar year.

The provisions of this subsection already apply to the Reusable Glass Packaging with effect from the year 2021.

Explanation of subsection 3.1.7

Having regard to the circular target, Afvalfonds Verpakkingen wishes to carry out separate monitoring of this category of Reusable Packaging. This concerns, for example, glass deposit bottles for beer and soft drinks, of which the Producer or Importer must also Declare its total weight of Reusable Packaging (weight x Trips).

In order to encourage the use of Reusable Packaging, the reduced fee referred to in subsection 4.1.3 may be applied. For this purpose, the Producer or Importer must be able to demonstrate that the Reusable Packaging participates in a Reuse System. The declaration of the total weight as referred to in the above paragraph is not subject to any (additional) fee.

3.1.8 Plastic Drink Bottles and Plastic Deposit Bottles

From 2021 the Producer or Importer who is an obliged company for Plastic Drink Bottles and/or Plastic Deposit Bottles must provide a Declaration of the weight of Plastic Drink Bottles and/or Plastic Deposit Bottles, including caps and tops, for which it is an Obligated Company. From 1 July 2021, the provisions of the Policy for Deposit Bottles and Cans apply to Plastic Deposit Bottles

3.1.9 Metal Drink Packaging

For 2022 the Producer or Importer who is an obliged company for Metal Drink Packaging must provide a Declaration of the quantity and the weight of Metal Drink Packaging for which it is an Obligated Company. From 1 April 2023, the provisions of the Policy for Deposit Bottles and Cans will apply to Metal Beverage Containers.

3.1.10 SUP packaging

From 2022, the Producer or Importer who is an obliged company for SUP Packaging must provide a Declaration of the number of plastic-containing disposable units per category, as referred to in subsection 4.1.9, as well as the quantity and weight of SUP Packaging for which it is an Obligated Company. From the year 2023, the fee component referred to in subsection 4.1.9 applies.

Explanation of subsection 3.1.10

Having regard to the obligations included in the Packaging Decree for SUP packaging, Afvalfonds Verpakkingen must charge a levy to carry out monitoring of this category of packaging. In the declaration form, this leads to a further breakdown of various (existing) fee categories.

3.1.11 Stocks at year-end 2022

In view of the amended definition of Producer or Importer as of 2023, the following applies with regard to stocks at the end of 2022. The starting point is that each Packaging is declared once.

Stocks of packaged products of the Producer or Importer at year-end 2022, which are subject to the amended definition and on which a Producer and/or Importer 2013 –

2022 is an Obligated Company in the year 2022, do not have to be declared (again) by the Producer or Importer in 2023.

Stocks of Packaging of a Producer and/or Importer 2013 – 2022 that are subject to the amended definition and for which no Producer or Importer is an Obligated Company in the year 2023 will be declared by the Producer and/or Importer 2013 – 2022 in 2023.

3.2 Explanation of Fiscal Unity for VAT

A Fiscal Unity concerns natural persons or entities in the sense of the Algemene wet inzake rijksbelastingen (AWR) (General Act on State Taxes) who reside or that are established in the Netherlands who are Entrepreneurs for the purposes of VAT and who, from a legal point of view, are independent however from a financial, organisational and economic point of view, but are so closely related that they form a single entity. Such persons and entities are designated as a Fiscal Unity for VAT by order of the Tax and Customs Administration. The order describes the Fiscal Unity and its elements. For the existence of a Fiscal Unity it is not important whether that entity also acts commercially as a single entity.

The fact that the 'Fiscal Unity' of Entrepreneurs form of collaboration is regarded as a single Producer or Importer by Afvalfonds Verpakkingen means:

- that the entire Fiscal Unity is regarded as a single Obligated Company;
- that all activities of the Fiscal Unity should be included in the Declaration and Provisional Statement and therefore be included when determining the total weight of Packaging;
- that no Packaging Waste Management Contribution is due on the weight of Packaging supplied internally within the Fiscal Unity;
- that a single Declaration and Provisional Statement must be filed for the calendar year for the entire Fiscal Unity and that there is a single right for one levy-free threshold, as described in subsection 3.3.5;
- that each Producer or Importer belonging to a Fiscal Unity is obliged, on behalf of the entire Fiscal Unity, to meet its obligations unless these obligations have already been met by another Producer or Importer belonging to this Fiscal Unity;
- that when registering as a Fiscal Unity the Obligated Company must submit to Afvalfonds Verpakkingen the most recent order from the Tax and Customs Administration as referred to in Article 7 of the Dutch VAT Act;
- that at the request of Afvalfonds Verpakkingen the Fiscal Unity must submit the most recent order from the Tax and Customs Administration, as referred to in Article 7 of the Dutch VAT Act;
- that the Producer or Importer providing the Declaration and Provisional Statement and paying the Packaging Waste Management Contribution on behalf of the entire Fiscal Unity, is also responsible for notifying Afvalfonds Verpakkingen in writing of changes to the composition of the Fiscal Unity within three months of the change, or no later than when providing the Declaration or Provisional Statement. In addition, the Producer or Importer is/are to provide Afvalfonds Verpakkingen with the most recent order from the Tax and Customs Administration in accordance with Article 7 of the Dutch VAT Act.

If a Producer or Importer is not part of a Fiscal Unity, it is to comply with the obligations arising from the ABBO on its own behalf and exclusively for itself.

If a Producer or Importer is not part of a Fiscal Unity for a part of the calendar year, then the Producer or Importer complies with the obligations arising from the ABBO on its own behalf and exclusively for itself for that part of the calendar year, whereby there is an entitlement to the levy-free threshold.

At the joint request of two or more Producers and Importers that belong to a group

but not to the same Fiscal Unity, Afvalfonds Verpakkingen can decide to treat these Producers and Importers as if they were a Fiscal Unity.

When Afvalfonds Verpakkingen concludes that the conditions of a Fiscal Unity as set out in the Dutch VAT Act have been met, Afvalfonds Verpakkingen can decide to treat two or more Producers and Importers as a Fiscal Unity despite the fact there is no order issued by the Tax and Customs Administration within this framework.

3.3 Mandatory Contribution

3.3.1 Levy

1. The Packaging Waste Management Contribution is levied on (1) Entrepreneurs who are established in the Netherlands or which have a permanent establishment there, and (2) Foreign Entrepreneurs who are the first to make substances, preparations or other products in or together with Packaging available to Consumers in the Netherlands.
2. The Packaging Waste Management Contribution is levied in relation to:
 - a. the Packaging of products made available, in so far as those products are made available for the first time to another party in or together with Packaging by a Producer or Importer in the Netherlands;
 - b. the Packaging of imported products, in so far as those products are imported in Packaging for the first time by a Producer or Importer and the Producer and/or Importer disposes of the Packaging or instructs another to dispose of the packaging, whereby importing (or 'importing' as referred to in the definition of 'Producer or Importer') means the importing into the Netherlands from countries outside of the Netherlands; and
 - c. the Point of Sale Packaging made available, in so far as this Point of Sale Packaging is made available for the first time to another party by a Producer or Importer in the Netherlands.
3. The second paragraph, sub a and c, is not applicable if the packed product is not yet released into free circulation within the European Union.

The second paragraph, sub a and c, is only applicable to Foreign Entrepreneurs in so far as the Packaging concerns products that they make available to Consumers in the Netherlands.

That which is stipulated in sub-paragraph 3.3.1 does not affect that which is stipulated in the first sentence of subsections 3.1.3 and 3.1.4.

3.3.2 Obligated Company

1. The Packaging Waste Management Contribution is levied on the Producer or Importer.
2. If the Producer or Importer referred to in the first point forms part of a Fiscal Unity then in deviation from the first point the Packaging Waste Management Contribution shall be levied on the Fiscal Unity.
3. If a Producer or Importer referred to in the first point is a Co-Packer then the Packaging Waste Management Contribution shall be levied on the party on whose instructions the products are re-packed, packed or unpacked, unless the party giving the instruction is based abroad and the buyer is not the Consumer.

3.3.3 Contribution criterion

The Packaging Waste Management Contribution is calculated on the Packaging materials and types per calendar year.

3.3.4 When the Mandatory Contribution arises

The Packaging Waste Management Contribution is due:

- a. when subsection 3.3.1, point 2, sub a or c, is applicable: at the moment of making available;
- b. when subsection 3.3.1, point 2, sub b, is applicable: at the moment of disposal.

3.3.5 Levy-free threshold

1. A reduction of up to a maximum of the amount of the Packaging Waste Management Contribution is applied on the amount of the Packaging Waste Management Contribution that an Obligated Company is due to pay in a calendar year.
2. If the amount of the Packaging Waste Management Contribution due relates to a single Packaging material or type, the amount of the reduction is: 50,000 kilograms multiplied by the fee for that Packaging material or type, as referred to in subsections 4.1.1 to 4.1.6 inclusive.
3. If the amount of Packaging Waste Management Contribution due relates to two or more Packaging materials or types, the amount of the reduction is the sum of the reductions for each Packaging material or type, whereby the reduction for each Packaging material or type amounts to: 50,000 kilograms multiplied by the weight share of the Packaging material or type in the total weight of all Packaging materials and types combined, multiplied by the fee for the relevant Packaging material or type, as referred to in subsections 4.1.1 to 4.1.6 inclusive.
4. For the application of the levy-free threshold, all Packaging materials and types for which a fee is defined in subsections 4.1.1 to 4.1.6 inclusive are to be regarded as separate Packaging Materials or types.
5. For the application of the levy-free threshold, Logistic Resources, Exempted Packaging, Deposit Refund System Packaging and SUP packaging are disregarded.

3.3.6 Indirect export

1. After applying the levy-free threshold as referred to in subsection 3.3.5, an Obligated Company may, from the amount of the Packaging Waste Management Contribution due in a calendar year, reduce an amount for the Packaging of products which have been made available to it as such by a Producer or Importer and in so far as it, in turn, makes these available in that calendar year to another party, whereby the products are exported outside of the Netherlands for the first time (export reduction). The export reduction is only applicable for Packaging for which a Packaging Waste Management Contribution has already been paid earlier in the chain, at the fee applied earlier in the chain, except for the provisions in subsection 4.1.7. The export reduction is undertaken via the Declaration for the relevant calendar year. The right to apply the export reduction lapses five months after the end of the calendar year to which the export reduction relates.
2. The export reduction amount is calculated by multiplying the weight of the relevant Packaging materials and types, measured in kilograms, by the fees for each Packaging material or type, as referred to in subsection 4.1.1 (except for plastic), 4.1.2, 4.1.5, 4.1.7 and 4.1.9.
3. A reduction of up to a maximum of the export reduction is applied on the amount of the export reduction.

4. If the export reduction relates to a single Packaging material or type, the amount of the reduction, referred to in point 3, is: 50,000 kilograms multiplied by the fee applicable for that Packaging material or type, as referred to in subsection 4.1.1 (except for plastic), 4.1.2, 4.1.5 or 4.1.7.
5. If the export reduction relates to two or more Packaging materials or types, the amount of the reduction, referred to in point 3, is the sum of the reductions for each Packaging material or type, whereby the reduction for each Packaging material or type amounts to: 50,000 kilograms multiplied by the weight share of that Packaging material or type in the total weight of all of the Packaging materials and types combined, multiplied by the fee applicable for the relevant Packaging material or type, as referred to in subsection 4.1.1 (except for plastic), 4.1.2 or 4.1.5 and 4.1.7.
6. For the application of the export reduction, the weight of Logistic Resources and Exempted Packaging are disregarded. For the application of the reduction referred to in paragraph 3 of this subsection, Deposit Refund System Packaging and SUP packaging are disregarded.

3.3.7 Indirect export refund

1. If a negative amount remains after applying subsection 3.3.6, this amount will be paid to the Obligated Company when an indirect export refund is requested.
2. The payment request, referred to in the first point, is undertaken via the Declaration for the relevant calendar year.
3. The right to a request for payment, referred to in the first point, lapses five months after the end of the calendar year to which the request relates.
4. For a party that is not an Obligated Company in the sense of subsection 3.3.2 but which has had packed products made available to it by a Producer or Importer which it, in turn, makes available to another party by exporting it outside of the Netherlands for the first time in a calendar year, section 3.3.6 and section 3.3.7, points 1 up to and including 3, are correspondingly applicable.

4 Fees

4.1 Fees for 2017, 2018, 2019, 2020, 2021, 2022 and 2023

The fees described below exclude Value Added Tax (VAT). Afvalfonds Verpakkingen is subject to VAT and will therefore raise an invoice for the Obligated Company which includes VAT. Indirect export is not subject to VAT because it does not involve a payment for a service.

4.1.1 Rate per type of material

The following fees apply in euro per kilogram of Packaging material:

Table 1 - Packaging Waste Management Contribution fees per kilogram of Packaging material, excl. SUP fee component and VAT.

Material type	Fee 2023	Fee 2022	Fee 2021	Fee 2020	Fee 2019	Fee 2017/2018
Plastic	€ 1.050	€ 0.7000	€ 0.6700	€ 0.6000	€ 0.6400	€ 0.6400
Biodegradable Plastic		N/A (Qualifies as plastic)				€ 0.0200
Glass	€ 0.0600	€ 0.0480	€ 0.0560	€ 0.0560	€ 0.0560	€ 0.0560
Paper / Cardboard	€ 0.0120	€ 0.0220	€ 0.0220	€ 0.0220	€ 0.0220	€ 0.0220
Aluminium	€ 0.1600	€ 0.1600	€ 0.1100	€ 0.0500	€ 0.0200	€ 0.0200
Other metals	€ 0.2500	€ 0.2300	€ 0.2300	€ 0.0800	€ 0.0200	€ 0.0200
Wood	€ 0.0100	€ 0.0200	€ 0.0200	€ 0.0200	€ 0.0200	€ 0.0200
Other types of material	€ 0.0100	€ 0.0200	€ 0.0200	€ 0.0200	€ 0.0200	€ 0.0200

4.1.2 Fee for Beverage Cartons

For Beverage Cartons there is a separate fee for the materials used. This fee is also applicable to any cap and spout on the Beverage Carton. The following fees apply in euro per kilogram of Packaging material:

Table 2 - Packaging Waste Management Contribution fees for Beverage Cartons per kilogram of Packaging material, excl. SUP fee component and VAT.

Material type	Fee 2022	Fee 2022	Fee 2021	Fee 2019/2020	Fee 2017/2018
Plastic	€ 0.70	€ 0.64	€ 0.47	€ 0.38	€ 0.18
Biodegradable Plastic		N/A (Qualifies as plastic)			€ 0.18
Glass	€ 0.70	€ 0.64	€ 0.47	€ 0.38	€ 0.18
Paper / Cardboard	€ 0.70	€ 0.64	€ 0.47	€ 0.38	€ 0.18
Aluminium	€ 0.70	€ 0.64	€ 0.47	€ 0.38	€ 0.18
Other metals	€ 0.70	€ 0.64	€ 0.47	€ 0.38	€ 0.18
Wood	€ 0.70	€ 0.64	€ 0.47	€ 0.38	€ 0.18
Other types of material	€ 0.70	€ 0.64	€ 0.47	€ 0.38	€ 0.18

4.1.3 Reuse fee (reusable packaging fee)

The reuse fee applies from 2023 to Reusable Packaging that the Producer or Importer can demonstrate is part of a Recycling System. In the years 2017 to 2022, the reuse Fee applies exclusively to glass bottles in respect of which the Producer or Importer participates in an existing deposit refund system aimed at reuse. The reuse fee amounts to €0.0100 per kilogram in 2023 and €0.0200 per kilogram in 2017 to 2022, regardless of the type of material. The reuse fee also applies to labels, screw caps, swing-tops and other components which, in practice, are collected with the Packaging within the Reuse System. The reuse fee does not apply to crown caps and other Packaging components which, in practice, are not collected with the Packaging within the Reuse System. The normal fee per material type applies for these, as referred to in subsection 4.1.1.

4.1.4 General fee

The general fee in 2017 to 2022 is €0.77 per kilogram of Packaging for Producers and Importers who cannot make a breakdown by packaging material or type in these years. The general fee may not be used as an alternative for the fees in subsection 4.1.4 and/or subsection 4.1.9. The general fee lapses with effect from 2023.

4.1.5 Fee Scheme for Commercial and Industrial Packers

Different fees are applicable for Producers or Importers registered for the Commercial and Industrial Packers Scheme referred to in subsection 7.3. The different fees do not apply to Deposit Refund System Packaging, SUP packaging and Beverage Cartons. For this Scheme, the following fees apply in euro per kilogram of Packaging material:

Table 3 - Packaging Waste Management Contribution fees for Commercial and Industrial Packers per kilogram of Packaging material, excl. VAT.

Material type	Fee 2022	Fee 2022	Fee 2021	Fee 2020	Fee 2019	Fee 2017/2018
Plastic	€ 0.1972	€ 0.1330	€ 0.1276	€ 0.1146	€ 0.1222	€ 0.1222
Biodegradable Plastic		N/A (Qualifies as plastic)				€ 0.0106
Glass	€ 0.0190	€ 0.0156	€ 0.0171	€ 0.0171	€ 0.0171	€ 0.0171
Paper / Cardboard	€ 0.0104	€ 0.0110	€ 0.0110	€ 0.0110	€ 0.0110	€ 0.0110
Aluminium	€ 0.0370	€ 0.0358	€ 0.0268	€ 0.0160	€ 0.0106	€ 0.0106
Other metals	€ 0.0532	€ 0.0484	€ 0.0484	€ 0.0214	€ 0.0106	€ 0.0106
Wood	€ 0.0100	€ 0.0106	€ 0.0106	€ 0.0106	€ 0.0106	€ 0.0106
Other types of material	€ 0.0100	€ 0.0106	€ 0.0106	€ 0.0106	€ 0.0106	€ 0.0106

4.1.6 Plastic Fee Modulation Scheme fee

The Producer or Importer registered for the Plastic Fee Modulation Scheme referred to in section 7.2 can apply a lower fee to the plastic Packaging, including plastic caps and other plastic components of this Packaging, that is eligible for this under the Plastic Fee Modulation Scheme. The lower fee in 2019 is €0.38 per kilogram, in 2020 €0.34 per kilogram, in 2021 €0.41 per kilogram, in 2022 €0.44 per kilogram and in 2023 €0.79 per kilogram.

4.1.7 Corrected Indirect Export Plastic Fee

To limit the administrative burden and having regard to the underlying principles of the Fee Modulation Scheme referred to in section 7.2, for the purposes of the export reduction referred to in subsections 3.3.6 and 3.3.7, a corrected fee is applied to all plastic Packaging, based on the share of plastic Packaging expected by Afvalfonds

Verpakkingen that is eligible for the lower fee referred to in subsection 4.1.7. The corrected fee for indirect export of plastic Packaging is €0.58 per kilogram in 2019, €0.54 per kilogram in 2020, €0.61 per kilogram in 2021, and €0.65 per kilogram in 2022 and €1.01 per kilogram in 2023.

4.1.8 Deposit Refund System Packaging Fees

For Deposit Refund System Packaging, a nationwide deposit refund system is being carried out by Statiegeld Nederland. The applicable fees and other obligations follow from the Policy for Deposit Bottles and Cans.

4.1.9 SUP Fee Component (surcharge)

With effect from the year 2023, an additional fee component in euros per plastic-containing disposable unit of SUP packaging shall apply to SUP packaging:

SUP Packaging	SUP 2023 Fee Component (per 1,000 pieces)
Drinking cups	€ 2.3000
Beverage containers	€ 2.3000
Form-retaining food packaging	€ 2.3000
Flexible food packaging	€ 2.3000
Carrier bags	€ 2.3000

5

Payment terms and other obligations

5.1 Administration obligation

1. The Obligated Company must maintain an administration and archive the associated books, documents and other data carriers in such a way that the rights and obligations relating to the Packaging Waste Management Contribution are always clear from these.
2. The Obligated Company is obliged to archive these data carriers for a period of 7 calendar years.
3. The data contained on a data carrier can be transferred to and stored on another data carrier provided that this transfer is undertaken with correct and complete reproduction of the data and this data remains available during the entire archive period and can be made legible within a reasonable period of time.
4. The administration must be configured and kept in such a way and the data carriers must be archived in such a way that they can be inspected within a reasonable period of time. To that end, the Obligated Company shall provide assistance, including the provision of the required insight into the configuration and operation of the administration.
5. The obligations referred to in points 1 up to and including 4 are also applicable to the Entrepreneur, as referred to in subsection 3.3.7.
6. A Producer or Importer that is responsible for less than the levy-free threshold of 50,000 kilograms, as described in subsection 3.3.5, is obliged to be able to demonstrate this by means of an administration. The Producer or Importer must provide this information to Afvalfonds Verpakkingen when requested to do so by Afvalfonds Verpakkingen.
7. If a Producer or Importer fails to fulfil the obligations under this section 5.1 and/or Article 5.1 of the ABBO, Afvalfonds Verpakkingen may lay down a notional Statement and/or Declaration, based as far as possible on information previously provided by the Producer or Importer in question, in so far as Afvalfonds Verpakkingen believes this information to be verifiable and reliable.

5.2 Registration obligation

A Producer or Importer that is responsible for more kilograms of Packaging than the levy-free threshold of 50,000 kilograms in a calendar year, as described in subsection 3.3.5, as well as every Producer or Importer of Deposit Refund System and/or SUP packaging, within the framework of the ABBO, is obliged to register with Afvalfonds Verpakkingen. When determining the volume of Packaging of a Producer or Importer for the purposes of that which is stipulated in the previous sentence, the Logistic Resources and the Exemptions, as well as any export reduction for indirect export as referred to in subsection 3.3.6, are disregarded.

5.3 Declaration obligation

The Obligated Company is obliged to complete its Declaration correctly and fully, to sign it (digitally) and to submit it before 1 April of the following calendar year.

The Declaration may only be postponed in exceptional circumstances and after permission has been obtained from Afvalfonds Verpakkingen. A request for postponement must be submitted to Afvalfonds Verpakkingen in writing no later than three working days before 1 April.

5.4 Payment terms

The payment terms for the Packaging Waste Management Contribution, as described in Article 4 of the ABBO, are set out in the Payment Terms (Annex 2 of the ABBO).

Payment may only be postponed in exceptional circumstances and after permission has been obtained from Afvalfonds Verpakkingen. A request for postponement must be submitted to Afvalfonds Verpakkingen in writing no later than three working days before the payment term expires.

6

Objection, additional assessment and fines

6.1 Objection

The Producer or Importer can submit an objection within four weeks to the Director of Afvalfonds Verpakkingen against the Packaging Waste Management Contribution that has been determined.

1. The possibility of objecting is available in the following situations:
 - against the Declaration made, within 4 weeks after the date of submission;
 - against the additional assessment imposed, within 4 weeks after the date of the additional assessment;
 - against a fine imposed, within 4 weeks after the date of the fine;
 - against a repayment order for Indirect Export, within 4 weeks after the date of the order;
 - against an opinion (decision) adopted by Afvalfonds Verpakkingen, within 4 weeks after notification of this opinion by Afvalfonds Verpakkingen.
2. A notice of objection submitted after the end of the period will not be considered unless exceeding the period is excusable.
3. The Producer or Importer can only submit an objection in writing.
4. The Producer or Importer is to sign the notice of objection, which must contain the following as a minimum:
 - name and address of the Entrepreneur and/or Fiscal Unity making the objection;
 - date of the notice of objection;
 - Chamber of Commerce registration number of the entity making the objection;
 - description and date of the decision against which the objection is being made;
 - ground(s) for the objection;
 - the relevant calendar year or the relevant calendar years;
 - if the notice of objection is drawn up in a language other than Dutch, the submitter may be asked to provide a translation into Dutch at its own expense.
5. On receiving the notice of objection Afvalfonds Verpakkingen shall send a confirmation of receipt to the submitter.
6. Afvalfonds Verpakkingen will in principle take a decision with regard to the submitted notice of objection no later than 3 months after the notice of objection has been received. If it is not possible to make a ruling within this period, another period will be agreed in consultation with the submitter.

6.2 Additional assessment

The imposition of additional assessments by Afvalfonds Verpakkingen is possible in the following situations:

- due to no or partial declaration and/or payment of the Packaging Waste Management Contribution;
- due to a change in the weight volumes;
- due to a Packaging Waste Management Contribution incorrectly received by the Entrepreneur;
- due to application of point 7 of section 5.1.

A fine can also be imposed when an additional assessment is imposed. Afvalfonds Verpakkingen can verify the correctness of a Declaration up to five years after the time at which this Declaration was made and, if this verification so gives rise, impose an additional assessment.

6.3 Fines

For application of a fine please refer to Article 6 and Annex 3 (Fine Regulations) of the ABBO.

Collective agreements

7.1 Sector agreements and schemes

A sector agreement is only applicable for the Packaging and/or activities listed in the relevant agreement. A Producer or Importer with various operational activities can make use of several sector agreements, provided that it complies with the conditions contained therein. Both members and non-members of a sector association can participate in a sector agreement.

A sector agreement may be used by a Producer or Importer if it has confirmed to Afvalfonds Verpakkingen in writing that it participates in the sector agreement and includes a signed declaration of acceptance with the written confirmation. When determining the weight volume of Packaging in the Declaration, the Producer or Importer is/are to take these agreements into account when determining the weight volume of the Packaging.

In addition to sector agreements, Afvalfonds Verpakkingen also has schemes. Unlike sector agreements, a scheme can have consequences for the fees.

Afvalfonds Verpakkingen can evaluate the sector agreements and schemes annually and amend them in relevant cases. The most recent content of sector agreements and schemes can be found on www.afvalfondsverpakkingen.nl.

Afvalfonds Verpakkingen can reject an application to participate in a scheme or sector agreement if information necessary for the assessment has not been provided within a reasonable period of time set by Afvalfonds Verpakkingen or is incomplete.

7.2 Plastic Fee Modulation Scheme

The Plastic Fee Modulation Scheme is designed to encourage the use of readily recyclable Packaging and to take greater account of the position of the Producer or Importer who pays a Packaging Waste Management Contribution for Packaging with a positive market value after sorting, which therefore leads to lower net costs for Afvalfonds Verpakkingen. The Plastic Fee Modulation Scheme sets out in more detail in which cases a Producer or Importer is eligible for application of the lower fee and what conditions apply in this regard.

The Producer or Importer who is registered for the Plastic Fee Modulation Scheme can apply the lower fee given in subsection 4.1.6 to the plastic Packaging that is eligible for it under the Plastic Fee Modulation Scheme. Full details of the Plastic Fee Modulation Scheme can be found at www.afvalfondsverpakkingen.nl.

7.3 Commercial and Industrial Packers Scheme

The Commercial and Industrial Packers Scheme is intended for the Producer or Importer that almost exclusively introduces Commercial and Industrial Packaging into the market. The Commercial and Industrial Packers Scheme further defines the cases in which a Producer or Importer is eligible for application of the Commercial and Industrial Packers Scheme and the conditions applicable in that case. Participation in the Commercial and Industrial Packers Scheme rules out participation in other schemes. Participation in the Commercial and Industrial Packers Scheme does not rule out the application of sector agreements.

For the Producer or Importer who is registered for the Commercial and Industrial Packers Scheme different fees are applicable, as shown in subsection 4.1.5. These lower fees are also applicable for the export reduction if these are claimed further along the chain. Full details of the Commercial and Industrial Packers Scheme can be found on www.afvalfondsverpakkingen.nl.

8

Tailored agreements

8.1 Tailored agreements

In exceptional circumstances Afvalfonds Verpakkingen can enter into a tailored agreement with an Obligated Company at the request of the Obligated Company. This tailored agreement is intended to provide clarity for the Obligated Company about the way in which it has to configure its Packing administration and is not intended to lead to a different Packaging Waste Management Contribution amount.

A tailored agreement is only valid if the relevant tailored agreement has been explicitly approved in writing by the Director of Afvalfonds Verpakkingen.

8.2 Tailored Agreement on the Transfer of Obligations

In view of the amended definition of Producer or Importer as of 2023, a standardised Tailored Agreement on the Transfer of Obligations is available with which the responsibilities under the ABBO and the Policy can be transferred from the Producer or Importer to the Producer and/or Importer 2013 – 2022 with regard to packaged products to which a name, logo or mark of the relevant Producer or Importer has been affixed. The Tailored Agreement on the Transfer of Obligations must be signed on behalf of 1) the Producer or Importer, 2) the Producer and/or Importer 2013 – 2022 and 3) Afvalfonds Verpakkingen. The Tailored Agreement on the Transfer of Obligations can be requested from Afvalfonds Verpakkingen.