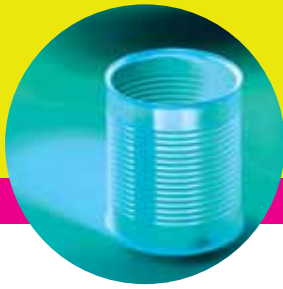


# Simplified declaration







# Simplified declaration

## 1. Background

### 1.1. Basic Principles

VALORLUX gives you the opportunity to use a simplified declaration procedure that will considerably alleviate the administrative task of filling out a descriptive sheet for every product in order to report the exact weight and composition of every packaging.

The amount due is a lump sum for every packed sale unit and depends upon the product family the packaging product belongs to – the lump sum amount is 35% higher than the price applicable to each material.

The information to be passed on to VALORLUX is the sales units per product family. The different product family codes can be found in the NOMENCLATURE brochure.

The brochure can be downloaded from our website at [www.valorlux.lu](http://www.valorlux.lu) but it can also be obtained upon simple request to our marketing or administrative services.

**You shall declare to VALORLUX all the packaging placed on the Luxembourg market.**

You may not limit your participation to VALORLUX to certain types of packaging or only to those packaging items that are already stamped with the Green Dot.

You may not apply the simplified declaration to part of your product range and use the detailed declaration system with individual descriptive sheets for each packaging for the rest of your products.

**Export packaging does not need to be taken up in your declaration to VALORLUX.**

### 1.2. Functioning

Your overall fee is calculated on the basis of the yearly declaration that provides the number of units placed on the Luxembourg market for the different packed products in your product range.

As you are not able to provide information about the packaging you will be putting on the market during the year, your declaration shall refer to the packaging placed on the market during the previous year.

**Fees are payable retroactively to January 1<sup>st</sup>, 1999 or to the date when you started your business activities in the Grand-Duchy of Luxembourg if it was after January 1<sup>st</sup> 1999.**

For the first time all the data must be submitted 30 days after the signature of the contract. Your membership will only be effective from the moment on VALORLUX gets the full required information (contracts, identification sheet and first declaration).

Later your declaration will have to reach us every year before February 28<sup>th</sup>.

Exception:

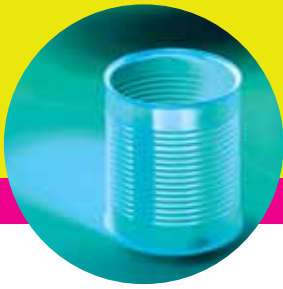
The members whose yearly declaration does not exceed the minimum 125 € fee shall only hand in a declaration every 2 years.

## 2. Procedures

### 2.1. Criteria

In order to be allowed to benefit from a simplified declaration, the company must fulfill the three following criteria:

1. Have more than 300 products referenced in its product range;
2. Have a turnover inferior to 6.2 million Euros;
3. Employ less than 30 people.



# Simplified declaration

However, if the company only fulfills two of the three criteria here above, it will still be able to enjoy the right of a simplified declaration if it has more than 100 products referenced in its inventory or a turnover under 24.790 million Euros or less than 100 employees.

The scale price of the simplified declaration is updated on a yearly basis and can be downloaded from our website [www.valorlux.lu](http://www.valorlux.lu) in the “downloads” section; it is also available upon request to our administrative service.

Each year, VALORLUX needs the following information:

- the turnover of the reference year;
- the total number of products declared;
- the declaration of packaging placed on the market with the sales units in each product family.

The Green Dot fee will be increased by 35% when applying the simplified method.

## 2.2. The Declaration of Packaging Placed on the Market

The yearly declaration is a summary document which lists the number of packaging units actually placed on the Luxembourg market in the previous year; this will be used as basis for the calculation of your contribution.

You must provide us with the number of units for the different product family codes concerned.

Declarations can be done either on paper (see sheet in appendix) or electronically using a specific Excel spreadsheet. The Excel spreadsheet allows you to generate the declaration automatically and calculates the total amount VAT excluded of your real contribution. In November each year the specific Excel file is updated and can be downloaded from our website [www.valorlux.lu](http://www.valorlux.lu) in the “Downloads” section.

SIMPLIFIED DECLARATION			
Green Dot Form			
Declaration of the units put on the market			Page number
		1	
Membership number		Reference year	
2		3	
Product family code	Number of sales units put on the market	Green Dot value per product family code	Green Dot total contribution
4	5	6	7
Name and signature of the responsible person		Certification	Total
8		9	10

We are reviewing hereafter the different fields to be filled in for the final declaration of products placed on the market and we will be using an example to this end.

- 1 Page number  
The different sheets used must be numbered.
- 2 Membership number  
Your membership number is the number that is granted to you when you adhere to VALORLUX.
- 3 Reference year  
Year during which the quantities of packaging taken up in the declaration have been effectively placed on the market, Y-1.
- 4 Product family code  
Code of the product family for your specific products (see NOMENCLATURE brochure).
- 5 Number of sales units put on the market  
Number of units placed on the market for a product family code.

- 6 Green Dot value per product family  
This field is optional. It represents the fee per product family.
- 7 Green Dot total contribution  
This field is optional. It is the value obtained by multiplying the figure listed in the "Actual number of packaging units placed on the market" column by the figure appearing in the "Green Dot fee per packaging unit" column.
- 8 Name and signature of the responsible person  
The person in charge is in this case the one responsible for filling out the declaration.
- 9 Certification  
Stamp of the auditor or of the external chartered accountant
- 10 Total  
This field is optional. It is the total value of your Green Dot contribution to VALORLUX for all of the packaging placed on the market during the year.

**Example:**

In 2005 a Party Responsible for the Packaging placed on the market 20,000 units of toasted bread, 200 units of seeds and 3,500 pairs of tights.

SIMPLIFIED DECLARATION			
Green Dot Form			
Declaration of the units put on the market			Page number 1
Membership number		Reference year	
VXXXXX		2005	
Product family code	Number of sales units put on the market	Green Dot value per product family code	Green Dot total contribution
1001	20,000	0.0035	70.0
2301	200	0.0120	2.4
5001	3,500	0.0042	14.7

EXAMPLE



## Simplified declaration

# 3 ■ Invoicing

### 3.1. Calculation of the Fee

First, you must determine the product family code that corresponds to each products.  
See the NOMENCLATURE brochure.

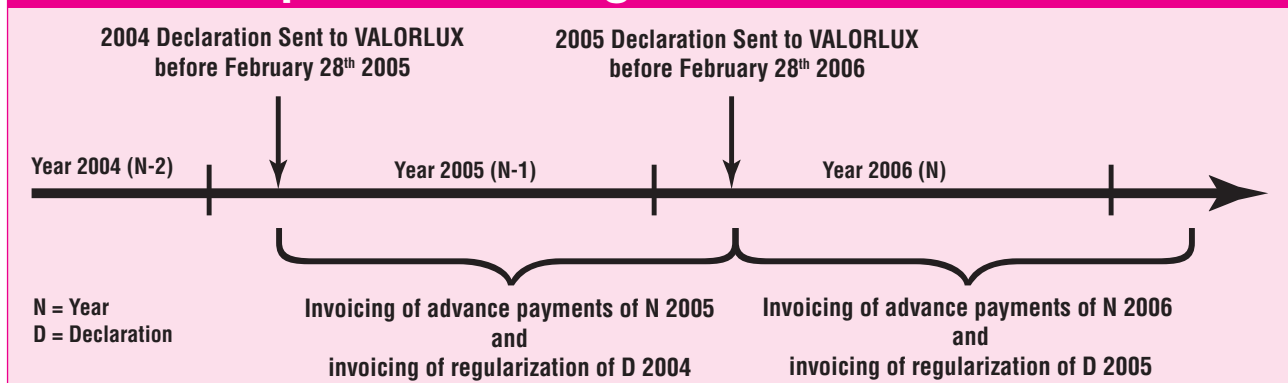
You then report the number of packaging units placed on the Luxembourg market during the previous year and you multiply it by the lump sum fee due to VALORLUX. The latter calculation is revised once a year in order to declare to VALORLUX the actual number of packaging units placed on the market. The minimum yearly fee amounts to 125 €, which allows to cover the organization fee and the printing and provision of the brochures.

### 3.2. The Yearly Invoicing

To meet its cash requirement, VALORLUX works on the basis of advance payment that can be adjusted according to the actual payable fees.

- Advance payment: the fee payable for year N is based on the data of the packaging placed on the market in the previous year (N-1).
- Regularization: the fee will be adjusted in the beginning of the following year (N+1) on the basis of the actual sales of the year under consideration (N).

## Example of Invoicing of the VALORLUX Fee



# 4

## ■ **Monitoring and Certification**

In order to guarantee compliance of the information on packaging with the actual situation, the 1<sup>st</sup> declaration must be certified by an auditor or by the external chartered accountant based on the annex to the invoice.

Then certification is done every 6 years. For the members which are also affiliated to FOST Plus in Belgium, certification is done in order to match the FOST Plus periods. Moreover, in all instances, declarations must be accompanied by a solemn declaration that the figures mentioned are correct and truthful.

If the amount of your yearly contribution is lower than 500 €, the solemn declaration alone will be enough.

The certification – certificated or stamped declaration – must be in the hands of VALORLUX before June 30th of the year following the reference period to be certified.

# 5

## ■ **Contacts**

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