

# Detailed declaration





# Detailed Declaration

## 1. Background

### 1.1. Definition of Packaging

#### 1.1.1. "Packaging"

Packaging is any product made of any type of material that is intended to contain and protect goods, ranging from raw materials to finished products, to enable them to be handled and transported from the producer to the consumer or user and for presentation purposes. All "disposable" articles used for the same purpose must be considered as packaging.

#### 1.1.1.1. "Primary Packaging" or sales packaging

The packaging designed in such a way as to constitute at the sales outlet a sales unit for end users or consumers.

#### 1.1.1.2. "Secondary Packaging" or bulk packaging:

The packaging designed to be used in sales outlets to display a certain number of sales units in bulk, whether sold as such to end users or consumers or simply used as such for display purposes; it can be removed from the product without affecting the product's characteristics.

#### 1.1.1.3. "Tertiary packaging" or transport packaging:

Any packaging designed in such a way as to facilitate the handling or transportation of a certain number of sales units or bulk packaging with a view to avoiding physical handling and damage of the product during transport. Transport Packaging does not include road, rail, sea or air transport containers.

#### 1.1.2. Household Packaging and Assimilated

Household packaging includes the packaging of products mainly aimed at being used in and by households as well as assimilated packages, like:

- packaging of an identical or similar nature to household packaging, whilst having a non-household purpose;
- commercial packaging – secondary or tertiary packaging, except pallets – that accompany household packaging.

This flow includes packages like individual sugar bags, 10kg mayonnaise containers or even empty packages of products used in at the hairdresser, in schools, etc.

#### 1.1.3. Service Packaging

Service packaging are household and assimilated packaging. Their main feature is that they are filled or produced on the point of sale. It includes e.g. plastic shopping bags, bread bags, sheets of paper to pack flowers or wrap gifts, crates, etc.

#### 1.1.4. Non-household Packaging

All other packaging which are not considered as household and assimilated packaging.

Examples:

- a. Transport pallets – re-useable or not;
- b. Packaging which has clearly been designed, either by virtue of the product it contains, or by virtue of its representation or size, for consumers other than those mentioned above. (e.g. acid barrels for the industry).

### 1.2. Basic Principles

**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.

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

After identifying the packaging items to be declared to VALORLUX, you need to collect and prepare the information on the said packaging that you shall then send to us.

### 1.3. Declaration Method

The information on your packaging must give us the ways and means to:

- calculate the exact amount of your contribution to VALORLUX for the packaging you are placing on the Luxembourg market;
- quantify the materials to be recycled by VALORLUX in order to reach the mandatory recycling rates.

The information will be collected on the basis of two key documents, i.e.:

- The individual descriptive sheets for the packaging;
- The declaration of products placed on the market.

Both documents will play an essential part in the different steps of the calculation of your contribution by VALORLUX.

You will find in appendix to this guide blank sheets (individual description sheet and final declaration of products put on the market) that you will need to photocopy to produce your declaration.

The calculation of the individual contribution of every packaging is based upon the individual descriptive sheets of the said packaging. Your overall fee is calculated on the basis of a yearly declaration that provides the number of packaging units placed on the Luxembourg market for the different packed products.

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.

*In case you might have recently started your business, we ask you to give us the number of packaging units placed on the market in the first few months of your business activities.*

**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 fee does not exceed 500 € shall only hand in a declaration every 2 years.**

## 2. Procedure

### 2.1. Individual Descriptive Sheets for the Packaging

The individual contribution per packaging unit is calculated on the basis of the weight of the different materials used for the different elements of packaging, according to a special scale price for every material. The calculation is based upon the information found in the individual descriptive sheets for the packaging.



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You shall fill out one individual descriptive sheet per packed product. When filling out the sheet, you will have to state the nature and weight of each packaging element.

### In practice...

- On a descriptive sheet, you just have to state the features of the packaging of the sales units. There should be one descriptive sheet drafted per type of packaging. E.g. mineral water sold in 75cl, 50cl and 30cl bottles will be the topic of 3 different descriptive sheets. The same beer sold both in glass bottles and in metal cans shall get two different descriptive sheets.

- **You will also have to establish an individual descriptive sheet for every service packaging item** – shopping bag, bread bag, etc. You may declare these items either on the basis of the units used – e.g. the number of bags – or on the basis of invoiced units – e.g. the number of rolls of gift wrapping paper.

**Note:** for service packaging, you may ask your supplier to adhere directly to VALORLUX. Therefore, please refer to the “SERVICE PACKAGING SUPPLIER” brochure available on our website at [www.valorlux.lu](http://www.valorlux.lu) or upon simple request to our Marketing service.

You will find hereafter examples and explanations that shall help you fill out the different documents concerning your packagings placed on the Luxembourg market.

All the data compiled on the sheets must be coded on the basis of the references listed in the “NOMENCLATURE” brochure.

Hereafter, we will go over the different fields which have to be completed in the individual descriptive sheets for the packaging.

A. See nomenclature “Product Families”

B. See nomenclature “Packaging Categories”

C. See nomenclature “Packaging Elements”

D. See nomenclature “Packaging Materials”

E. See nomenclature “Pricing”

**1** Product number  
You must give a number to each sheet you fill out. This will make the declaration of products placed on the Luxembourg market easier as you will link each product number to a number of units of the said product placed on the market (see chapter 2.2).

**2** Member number  
The member number is the number that has been granted to you by VALORLUX when you signed your membership agreement (letter V + 5 digits).

**3** Date of recording  
This is the date upon which the sheet was filled out.

**4** Product description  
This should be a short description that will allow identifying the packed product: e.g. sugar bag, shampoo bottle, CD player...

**5** Product content per consumption unit – milliliters, grams, number of units.  
The idea is to provide relevant information according to the nature and features of the sales unit. Please fill out – to the best of your abilities – the “Grams” and/or “Milliliters” fields depending on the nature of the product. If these criteria do not suit, fill out the “Units” field. You must fill out at least one of the fields.

**6** Product family code  
Here you need to write the product family the packed product belongs to e.g. textile, cleaning and maintenance, beverages... using the codes listed in the “NOMENCLATURE” section.

DECLARATION SHEET FOR THE PACKAGING						
Green Dot Form						
Individual Descriptive Sheet for the Packaging						Product number
<b>2</b> Member number						The descriptive sheet must be filled out for every unit sellable to consumers
<b>3</b> Date of recording						
<b>4</b> Product description						<b>6</b> Product family code A
PRODUCT DESCRIPTION						
Product content per consumption unit						
milliliters	grams	units				
<b>5</b>						A
DESCRIPTION OF THE PACKAGING ELEMENTS						
Packaging category code	Packaging element code	Material code	Pricing code	Weight of the packaging element	Number of the packaging elements	Green Dot fee per element
B	C	D	E			
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b> Gr	<b>12</b>	<b>13</b>
				Gr		
						<b>14</b> TOTAL

**7** Packaging category code  
An element of packaging is a part of the said packaging the consumer can easily separate from the rest. For every packaging element it is necessary to add whether the packaging in question is in direct contact with the product, whether it is the packaging of the sales unit, whether it is a wedging, an additional outer packaging, a service packaging item or even a bundle or transport packaging. See the “NOMENCLATURE” section.

**8** Packaging element code  
This step aims at identifying the different types of packaging elements – tube, cap, label, box, etc – on the basis of the codes listed in the “NOMENCLATURE” section.

**9** Material code  
The aim is to determine – for every packaging element – the material it is made of using the codes listed in the “NOMENCLATURE” section.

**10** Pricing code  
The idea is to determine – using the rules of implementation – which is the price applicable to the different packaging elements. See “NOMENCLATURE” section.

**11** Weight of the packaging elements  
The weight of each packaging element has to be reported here.

**12** Number of the packaging elements  
It is necessary to determine the exact number of units for every packaging element you referenced. Hence, for a 6-pack of beer bottles, you give the weight of a bottle and you add in the same column the number 6 because the bottles are sold in packs of 6.

**13** Green Dot fee per element  
This field is optional. The Green Dot fee can be obtained by multiplying the weight of the packaging element by the number of packaging elements and the price applicable in the year the product was placed on the market.

**14** Total  
This field is optional. The sum of the Green Dot fee for each packaging element gives the total value of the Green Dot per packaging unit. This total value is rounded up or down depending on the closest unit; the smallest unit will never be lower than 1 cent.



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### Changes in the Product Range

If your product range is changing during the year, it does not need to be reported at the time of change; it will only be reported at the next yearly declaration. The new products placed on the market during the fiscal year – new products, changes in packaging features, etc – will be taken up in the declaration of products placed on the market of the next fiscal year by establishing a new individual descriptive sheet for the new packaging and by reporting the quantities placed on the market.

### Example 1:

12 boxes of 24 chocolates individually wrapped in aluminum foil and arranged in two plastic crates with 2 cardboard dividers. The box itself is wrapped in plastic foil.

For a cardboard box containing 12 chocolate boxes, the sheet looks like this.

EXAMPLE 1

DECLARATION SHEET FOR THE PACKAGING

Green Dot Form

Individual Descriptive Sheet for the Packaging

Product number

XX

Member number

VXXXXX

The descriptive sheet must be filled out for every unit sellable to consumers

Date of recording

25/10/06

Product description

PACK OF 12 CHOCOLATE BOXES

PRODUCT DESCRIPTION

Product content per consumption unit

milliliters

grams

units

12

Product family code

1032

A

DESCRIPTION OF THE PACKAGING ELEMENTS

Packaging category code B	Packaging element code C	Material code D	Pricing code E	Weight of the packaging element	Number of the packaging elements	Green Dot fee per element
1	052	306	004	0.2	Gr	288
2	012	202	002	30.0	Gr	12
3	004	404	009	10.0	Gr	24
3	053	202	002	10.0	Gr	24
4	058	404	009	2.0	Gr	12
5	012	202	102	300.0	Gr	1
					Gr	

### The Valbase Software

This whole procedure can be done either on paper or with the help of our IT software Valbase that you may obtain upon simple request to our services. VALORLUX will provide you with the software free of charge. This tool will considerably alleviate the management of the data related to packed products. We strongly recommend you to work in IT format if you have more than 50 products to report on.

### Example 2:

6 insecticide spray cans.  
The aerosol can is made of aluminum with a plastic cap. There are six cans in every cardboard box.  
For 20 boxes on a pallet protected – for transport purposes – by a plastic cover, the sheet looks like this.

EXAMPLE 2

DECLARATION SHEET FOR THE PACKAGING

Green Dot Form

Individual Descriptive Sheet for the Packaging

Product number

XX

Member number

VXXXXX

The descriptive sheet must be filled out for every unit sellable to consumers

Date of recording

25/10/06

Product description

PACK OF 6 AEROSOL CANS

PRODUCT DESCRIPTION

Product content per consumption unit

milliliters

grams

units

6

Product family code

2061

A

DESCRIPTION OF THE PACKAGING ELEMENTS

Packaging category code B	Packaging element code C	Material code D	Pricing code E	Weight of the packaging element	Number of the packaging elements	Green Dot fee per element
1	001	302	004	60.0	Gr	6
1	018	403	009	6.0	Gr	6
5	012	202	102	120.0	Gr	1
6	058	404	109	1.5	Gr	1
					Gr	
					Gr	
					Gr	

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

You must report the number of units of every type of packaging you placed on the Luxembourg market and for which you filled out a descriptive sheet.

The yearly declaration is therefore a summary document which picks up the exact number of packaging units actually placed on the Luxembourg market in the previous year and the amounts that will be used as a basis for the calculation of your contribution.

You must provide the number of units for the different packaging declared – e.g. 1,000,000 shampoo bottles.

The same principle applies to service packaging. You shall indicate the number of units – number of PE shopping bags, number of rolls of plastic foil – for the different categories of packaging on the basis of the units invoiced.

DECLARATION SHEET FOR THE PACKAGING			
Green Dot Form			
Final declaration of products 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 out 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 member number is the number that is granted to you when you adhere to VALORLUX.

3 Reference year

This is the year during which the quantities of packaging taken up in the declaration have been effectively placed on the market, i.e. Y-1.

4 Product family code

This is the number given to every product in field 1 of the individual descriptive sheet for the packaging.

5 Number of sales units put on the market

This is the number of units placed on the market for every packaging type, for which you established an individual descriptive sheet.

6 Green Dot value per product family code

This field is optional. It is the total fee for each packaging unit as you will have calculated on the individual descriptive sheet.

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

10 Total

This field is optional. It is the total value of your Green Dot contribution to VALORLUX for all the packaging placed on the market during the year.



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### Example 3:

In 2005, a Party Responsible for the Packaging placed on the market 20,000 batches of chocolate boxes – as per descriptive sheet example Nr 1 – and 200 batches of insecticide spray cans – as per descriptive sheet example Nr 2.

EXAMPLE 3

DECLARATION SHEET FOR THE PACKAGING			
Green Dot Form			
Final declaration of products 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
1	20,000	0.116	2,319.048
2	200	0.0598	11,956



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### 3 Invoicing

#### 3.1. The Green Dot Scale Price

The Green Dote scheme has a scale of fees expressed in Euro per kilo (VAT excluded) for every packaging material.

The Green Dot fee is – amongst other things – the reflection of the economic cost of the selective collection, the sorting and the recovery of packaging waste. The scale price is revised every year in order to take into account the evolution of the economy.

Since 2002, specific fees are calculated for bundle and transport packaging. The calculation takes into account the specific costs related to the collection, the sorting and the recycling of such packagings.

#### 3.2. Calculation of the Fee

After determining – for each type of packaging – the nature and the weight of the elements, the Green Dot fee that corresponds to each material must then be applied. The sum of the fees per material makes up the contribution per packaging item.

The calculation has to be done on the basis of the Final Declaration of Products Placed on the Market.

The **minimum yearly fee amounts to 30 €**, which allows to cover the organization fee and the printing and provision of the brochures.

#### 3.3. The Yearly Invoice

To meet its cash requirements, 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).

### 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. 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 30<sup>th</sup> of the year following the reference period to be certified.

### 5 Contacts

#### Marketing Service

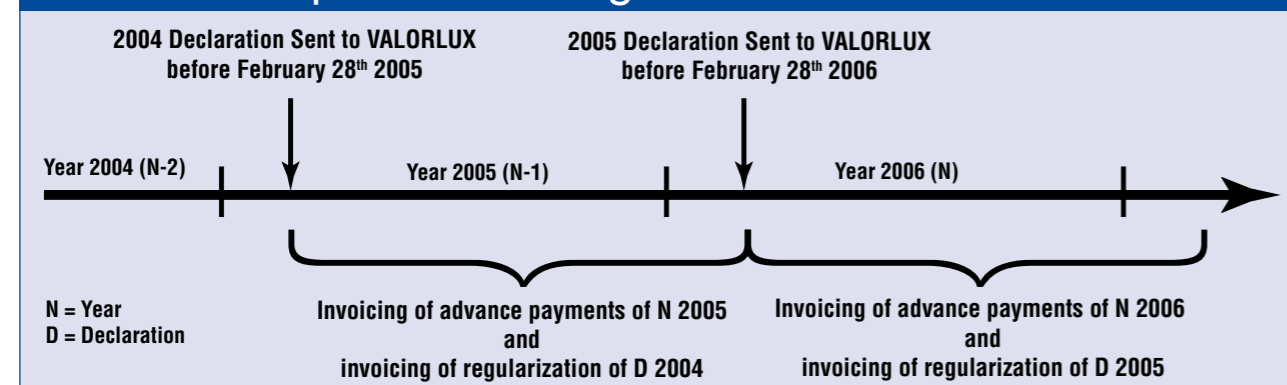
Phone (+352) 37 00 06 21  
Fax (+352) 37 11 37  
E-mail [service.marketing@valorlux.lu](mailto:service.marketing@valorlux.lu)

#### Administrative Service

Phone (+352) 37 00 06 23  
(+352) 37 00 06 25  
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E-mail [service.administratif@valorlux.lu](mailto:service.administratif@valorlux.lu)

Homepage [www.valorlux.lu](http://www.valorlux.lu)

### Example of Invoicing of the VALORLUX Fee



VALORLUX asbl  
B.P. 26  
L-3205 Leudelange  
Phone (+352) 37 00 06-1  
Fax (+352) 37 11 37  
[message@valorlux.lu](mailto:message@valorlux.lu)  
[www.valorlux.lu](http://www.valorlux.lu)

## DECLARATION SHEET FOR THE PACKAGING

Green Dot Form

## Individual Descriptive Sheet for the Packaging

Product number

<b>Member number</b>						
	<b>The descriptive sheet must be filled out for every unit sellable to consumers</b>					
<b>Date of recording</b>	<b>Product description</b>					
<b>PRODUCT DESCRIPTION</b>						
<b>Product content per consumption unit</b>						<b>Product family code</b>
milliliters	grams	units				
<b>DESCRIPTION OF THE PACKAGING ELEMENTS</b>						
Packaging category code B	Packaging element code C	Material code D	Pricing code E	Weight of the packaging element	Number of the packaging elements	Green Dot fee per element
A- see "Product Family" nomenclature	B- see "Packaging Category" nomenclature	C- see "Packaging Elements" nomenclature	D- see "Packaging Materials" nomenclature	E- see "Scale Price" nomenclature	<b>TOTAL</b>	
<b>Note</b>	■ Should the composition of the packaging be modified, a new individual descriptive sheet with a new product number will have to be established.					
	■ The total in the last (shaded) column is optional.					

# DECLARATION SHEET FOR THE PACKAGING

Green Dot Form

Final declaration of products put on the market

Page number

Membership number

Reference year

Product family  
code

Number of sales units  
put on the market

Green Dot value  
per product family code

Green Dot  
total contribution

Name and signature of the responsible person

Certification

Total

The totals in the last two columns are optional.