

Guide for the  
Party  
Responsible  
for the  
Packaging





# Guide for the Party Responsible for the Packaging

## 1. Background

### 1.1. The EU Directive

EU Directive 94/62/EC on packaging and packaging waste provides for the hierarchy of all packaging waste management schemes and for the aims – recycling rates, prevention and awareness-raising – to be reached in the member states of the EU. The aims have been revised upwards by directive 2005/20/EC.

### 1.2. The Grand-ducal Regulation

The Grand-ducal Regulation dated October 31<sup>st</sup> 1998 transposed the initial EU directive on packaging into national legislation and the Grand-ducal Regulation of February 22<sup>nd</sup> 2006 abides by the new EU Directive. The Regulation applies to all household and non-household packaging and defines the Party Responsible for the Packaging as:

*“Anyone who has packed or ordered the packaging of products in Luxembourg in order to sell them or place them on the Luxembourg market, or if some products are placed on the Luxembourg market and have not been packed in Luxembourg, the importer of the packed products, with the exception of private persons who consume the products themselves.”*

The Grand-ducal Regulation clarifies e.g. the obligations of the parties responsible for the packaging in terms of recycling objectives and duty to inform.

### 1.3. Definition of Packaging

#### 1.3.1 “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.

#### 1.3.1.1. “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.

#### 1.3.1.2. “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.

#### 1.3.1.3. “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.

#### 1.3.2. Household Packaging and Assimilated

Household packaging includes the packaging of products mainly aimed at being used in private homes 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 accompanies household packaging.

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

#### 1.3.3. 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.

#### 1.3.4. 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).

### 1.4. Obligations

#### 1.4.1. Obligation to Take-back

Any Party Responsible for the Packaging must reach for the materials that make up its packaging flow, the following recycling and recovery rates:

	Legal rate to attain	
	since June 30 <sup>th</sup> , 2001	since December 31 <sup>st</sup> , 2008
Glass	15%	60%
Paper/Cardboard	15%	60%
Metal	15%	50%
Plastics	15%	22.5%
Timber wood	/	15%
Recycling	45%	60%
Recovery	55%	65%

#### 1.4.2. Obligation to Inform

The Party Responsible for the Packaging must:

- provide – every year – to the Environment Administration detailed information on the feature of its packaging, on the quantities placed on the Luxembourg market and on the quantities of packaging recycled/recovered.
- inform the users of packaging, consumers included:
  - of the possibilities of preventing packaging waste,
  - of the return, collection and recovery schemes at their disposal.

### 1.5. Registered Body

Any Party Responsible for the Packaging may fulfill its obligations in person **or entrust a registered body** with the execution of its obligations. VALORLUX a.s.b.l. (non profit-making association) is at the moment the only registered body in the Grand-Duchy of Luxembourg to have received the accreditation of the Environment Ministry and its action is limited to household and assimilated packaging.

Signing an agreement with VALORLUX therefore means transferring the obligations of the Party Responsible for the Packaging to VALORLUX.



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## 1.6. The Green Dot

VALORLUX is not only a registered body but also the holder of the Green Dot logo license for the Grand-Duchy of Luxembourg.



### 1.6.1. Features

This international logo is the proof that the Party Responsible for the Packaging makes a financial contribution to the scheme for the selective sorting and recovery of packaging waste implemented by the registered body of the country, i.e. VALORLUX in the Grand-Duchy of Luxembourg.

The Green Dot is not an environmental logo and it gives no particular instructions in terms of collection or sorting. It gives no indication either on the quality of the product and is not the result of any ecological balance sheet survey.

The members of VALORLUX have the right to display the Green Dot on the primary packaging of the units they place on the Luxembourg market.

### 1.6.2. The Rules of Implementation

The presence of the Green Dot logo on the packaging units of the members contributing to VALORLUX is not mandatory. The logo is accepted on all household and professional sales packaging and on service packaging but it does not apply to either bundle packaging or transport packaging.

The Green Dot logo being a registered brand, it must – when displayed – abide by its registered features (see graphical charter in Appendix I of the Membership Agreement) and its use is strictly regulated.

Only the registered Green Dot license holder of a country may grant the right to use the logo on its territory.

Hence, VALORLUX being the exclusive license holder for the Grand-Duchy of Luxembourg, it means that all users of the logo on the territory of Luxembourg must be members of VALORLUX.

### 1.6.3. Example

Take a German producer of soap bars sold in packaging bearing the Green Dot logo; if the soap bars in question are sold in Belgium, France and the Grand-Duchy of Luxembourg, the Parties Responsible for the Packaging will have to adhere to the national licensing schemes of the aforementioned countries, i.e. FOST-Plus for Belgium, Éco-Emballages for France and VALORLUX for the Grand-Duchy of Luxembourg, and pay a fee proportional to the volume of soap bars sold in the country in question.

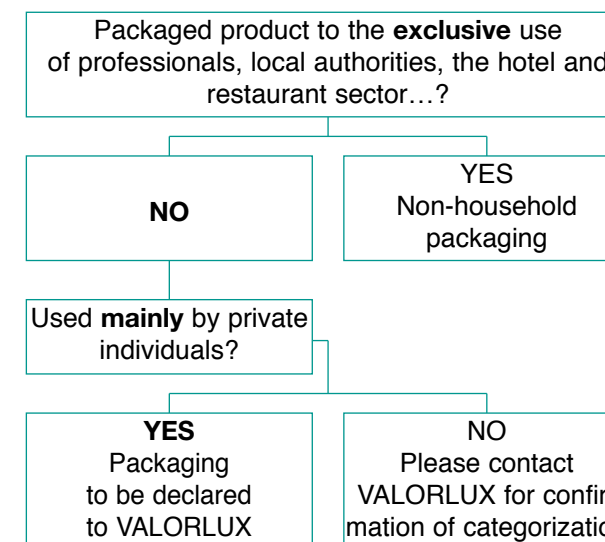
If the same German producer does not sell its products in Germany, he will not need to be a member of DSD that owns the Green Dot logo license in Germany.

The full list of Green Dot license holders worldwide can be found on the Pro-Europe website at the following address: [www.pro-e.org](http://www.pro-e.org)

## 1.7. The Role of VALORLUX

VALORLUX, a body approved by the Environment Ministry, takes care of its members obligations in terms of household and assimilated packaging waste.

In case of hesitation of whether a particular packaging belongs to the category of household packaging or not, the following graph should provide an answer to your question; should it not be the case, feel free to contact our marketing service.



In order to reach the recycling objectives imposed by its accreditation, VALORLUX organizes the collection and the sorting of the waste, as well as the preparation and transport of the collected waste to the recycling and heat recovery plants.

VALORLUX is also taking care of all levels of communication imposed by the Grand-ducal Regulation.

VALORLUX may have as members:

- a) Luxembourg manufacturers for the products they packed themselves or ordered the packaging of;
- b) Luxembourg distributors for the products they ordered the packing of under their own brand names;
- c) Importers that are the first buyers in the Grand-Duchy of Luxembourg of products packed for the Luxembourg market.

## 1.8. The Membership Agreement

### 1.8.1. General Information

Signing a membership agreement to VALORLUX a.s.b.l. (non profit-making association) defines the rights and obligations of both parties. The agreement is the same for all companies.

In the name of its members, VALORLUX a.s.b.l. commits itself to fulfill the obligations to be borne by the Parties Responsible for the Packaging as stated here above.

The contracting partner commits to declare the nature and amount of packaging placed on the Grand-Duchy market and to pay a financial contribution based on the nature and number of the packaging material and packaging placed on the market.

### 1.8.2. Salient Points of the Agreement

#### a) Packaging Concerned

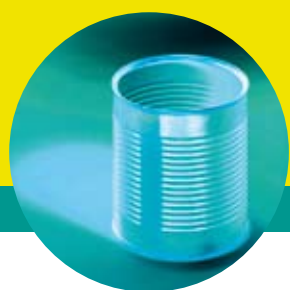
The VALORLUX membership agreement:

- applies to all packaging as defined under point 1.3. of the present brochure;
- **does not apply to non-household packaging.**

Declaring refillable packaging is optional.

#### b) Duration of the Agreement

- The membership agreement is signed for an indefinite period. It may however be terminated upon prior notice of 6 (six) months.
- The agreement may also be terminated anticipatively in the cases mentioned under articles 8.2. and 15.



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## c) Declaration

- Upon signing the agreement, the contracting partner fills in a declaration of all products really placed on the market the year before the signing of the agreement.
- Then, the contracting partner hands in – by February 28<sup>th</sup> of each year, at the latest – a yearly declaration of all packaging items actually placed on the Luxembourg market in the previous year (art. 6.3. of the membership agreement).
- All declarations must be formatted according to the VALORLUX declaration templates.

## d) Financial Contribution

- The contracting partner shall pay – once only – a registration fee, which amounts to one fourth of its yearly financing contribution (art. 6.1. of the membership agreement).
- Yearly contributions are calculated on the basis of the applicable scale.

- The payment of the yearly fee is split up into quarterly rates for all fees above 500 €. For fees equal or inferior to 500 €, a single invoice will be sent in July.
- The annual minimum and the date of validity is set by the Board and cannot exceed the amount 125 €. **From the year 2010 on, the annual minimum fee is set at 30 €**
- **Contributions are retroactive to January 1<sup>st</sup> 1999 (art. 6.3. of the membership agreement) or to the date the concerned packaging was placed on the Grand-Duchy market if this date is after January 1<sup>st</sup> 1999.**

Actually, the Grand-ducal Regulation came into force on October 31<sup>st</sup> 1998. Hence, since that date, the Parties Responsible for the Packaging are bound by obligations to take packaging items back and inform citizens.

## e) Confidentiality

**VALORLUX is committed to respect the full confidentiality of all financial and/or commercial data in its possession (art. 9.3.).**

# 2 Declaration

## 2.1. Basic Principles

Are to be declared to VALORLUX all packaging items placed on the Luxembourg market and compliant with the definitions of household and assimilated packaging items (see 1.3.).

**Export packaging items do not need to be listed in the VALORLUX declaration.**

The 3 factors playing a fundamental part in the calculation of the VALORLUX contribution are:

### 2.1.1. The Composition of the Packaging Item

Packaging items – jars, lids, caps, cans, etc. – are made of different materials – glass, steel, cardboard, etc. A particular fee per kg corresponds to each of these materials.

### 2.1.2. The Weight of the Packaging Item

This element plays an essential part in the calculation of the contribution. Indeed, if a packaging item weighs half of another packaging item made in the same material, the fee of this item will be half of the fee of the second one.

### 2.1.3. The Number of Packaging Units Placed on the Luxembourg Market

The total contribution is directly proportional to the total number of packaging units placed on the Luxembourg market during the full year under consideration (from January 1<sup>st</sup> to December 31<sup>st</sup>).

SEE “DETAILED DECLARATION” BROCHURE

## 2.2. Deadlines

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

### Exception:

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

## 2.3. Specifics for Foreign Companies

A company established outside the Grand Duchy of Luxembourg may adhere directly to VALORLUX and declare the products it supplies to all its Luxembourg clients.

In that case, the foreign company becomes directly liable to VALORLUX for the packed products it delivers to its clients in Luxembourg without however taking on the legal obligations that remain the duty of the local Party Responsible for Packaging as defined in the amended Grand-Duchy Regulation.

The membership procedure is the same as for Luxembourg companies. However, a foreign member will in his declaration pool together all deliveries to all his Luxembourg clients and flank the declaration with a list taking up the identification details of its Luxembourg clients – names, addresses and VAT numbers. You have to send us the first list with the membership agreement; all following lists will be sent to us together with your final declaration.

A template of the list is available in appendix.

The procedure which alleviates the administrative work of Luxembourg Parties Responsible for Packaging is however not mentioned in the Amended Grand-ducal Regulation, but it is accepted by the Administration in charge of the Environment.





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## Mention on the Invoices

On the invoices that the foreign company sends to its customers must figure the following:

*All delivered products have been declared to VALORLUX via the membership agreement of*  
.....  
*(name of the foreign company).*

If non-household products are also delivered, which do not have to be included on the declaration to VALORLUX, the foreign company will have to indicate with an asterisk the packaging items which have been declared, and mention:

*All products marked by \* have been declared to VALORLUX via the membership agreement of*  
.....  
*(name of the foreign company).*

This way, in case of possible audits, Luxembourg clients will be able to present the invoices for the products they received from suppliers members of VALORLUX and for which the contribution has been paid.

## Remark

Foreign companies may adhere to VALORLUX through the Franco-German Chamber which does all the administrative paperwork, e.g. the drafting of the yearly declaration, the calculation of the contribution and the auditing of the invoices.

## Contact details:

Franco-German Chamber  
Rue Balard, 15  
F-75015 Paris  
Phone: 0033 1 40 58 35 35  
Fax 0033 1 45 75 47 39  
[www.francoallemand.com](http://www.francoallemand.com)

## 2.4. The Valbase Software

Declarations can be done on paper or electronically by using the VALBASE software.

The VALBASE software is put free of charge at the disposal of VALORLUX members upon simple request when signing the agreement – see in Annex II of the membership agreement – or at a later stage upon request to our Administrative department.

The software allows you to make your declaration in an automated way and also gives you the possibility to:

- Calculate precisely your present and future contributions to VALORLUX;
- Import data exported the FOST Plus's Packbase;
- Export data into Excel spreadsheets.

Each year in November the software is updated. It can be downloaded from our website [www.valorlux.lu](http://www.valorlux.lu)

For additional information, please contact our Administrative department.

## 2.5. Other Types of Declarations

### 2.5.1. The Simplified Declaration

Under certain prerequisites, VALORLUX offers a simplified declaration procedure that can avoid an exact, exhaustive and fastidious description of each and every packaging item.

The amount due is a lump sum per packaged unit and depends upon the family of products the unit belongs to – the amount payable is 35% higher than the rates applying to every material.

The information to be communicated to VALORLUX is the numbers of units sold in every product category.

SEE "SIMPLIFIED DECLARATION" BROCHURE

### 2.5.2. The Declaration for Wines and Spirits

The declaration of wine and alcoholic beverage packaging placed on the market can be alleviated thanks to the setting up of an average weight per type of containers which corresponds to the standard references used by customs and duties.

A detailed declaration is required for any product falling out of the scope of the standard references, as well as for any packed product which does not belong to the wine and alcoholic beverage category.

Reusable packaging is not submitted to the collection obligation. Declaring this type of packaging is optional.

SEE "DECLARATION FOR WINES AND SPIRITS" BROCHURE

### 2.5.3. The Sectorial Declaration through a Professional Association

VALORLUX cooperates with Luxembourg's professional federations and associations – the Luxembourg Confederation for Trade and the Federation of Craftsmen – to establish specific modalities respecting the basic principles of the declaration of packaging placed on the Luxembourg market and the criteria of the amended Grand-ducal Regulation.

This type of cooperation gives small companies the opportunity to adhere to VALORLUX through their professional associations. The sectorial declaration is adapted to each concerned sector.

There are two prerequisites to be able to benefit from this type of declaration:

- The professional association must have signed a cooperation contract with VALORLUX to display its willingness to draft a sectorial declaration;
- The company must belong to the corresponding professional association.

Any additional information can be obtained with the secretariat of your professional association or with the Marketing Service of VALORLUX.

### 2.5.4. The Declaration for a Retailer with a Buyer's Group Located Abroad

For additional information, please contact the Marketing Service of VALORLUX.



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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 unit contribution is then multiplied by the number of units sold over the year, which then builds up the fee payable to VALORLUX.

The calculation can be done on the basis of a document provided by VALORLUX.

From 2010 on, the annual minimum fee amounts to 30€, which allows to cover the organization fee and the printing and provision of the brochures.

SEE “DETAILED DECLARATION” BROCHURE

### 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. 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 annual contribution is lower than 500 €, the solemn declaration alone will be enough.

The certification – certified 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

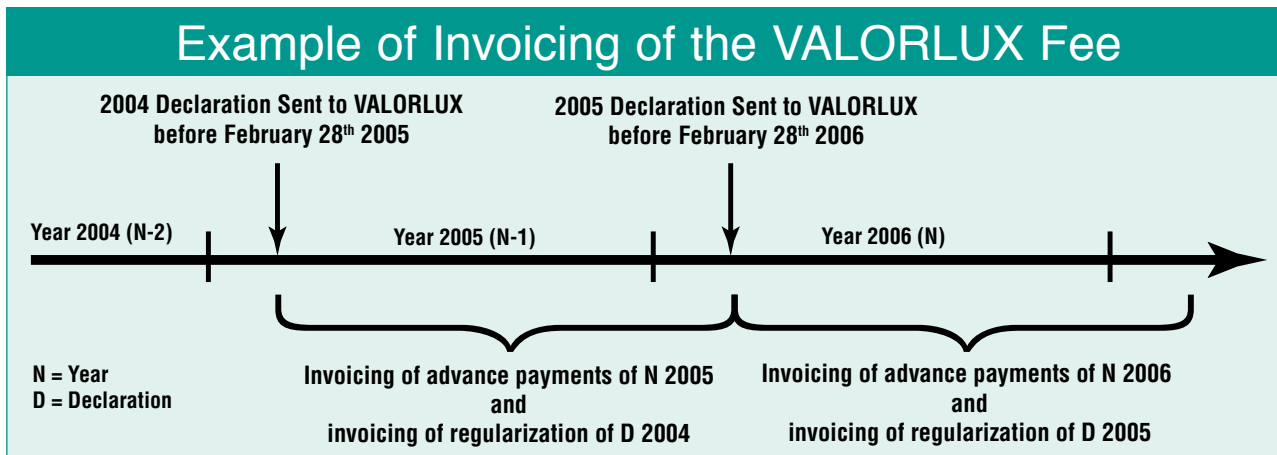
Phone (+352) 37 00 06 23  
 (+352) 37 00 06 25  
 (+352) 37 00 06 30  
 Fax (+352) 37 11 37  
 E-mail [service.administratif@valorlux.lu](mailto:service.administratif@valorlux.lu)

### Homepage

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

### Important information!

A European company adhering to VALORLUX may send its mail in French, German or English. However, it does need to accept that any written or oral communication coming from VALORLUX could be in French or in German.



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