



Internal packaging

Additional remarks on the implementation of the Cooperation Agreement for commercial and industrial packaging of products that remain on the company's site:

The term 'site' refers to a delimited area on which one or more companies have business activities.

Goods can be packed at the site to be unpacked elsewhere at **the same** site (in the same company or another company).

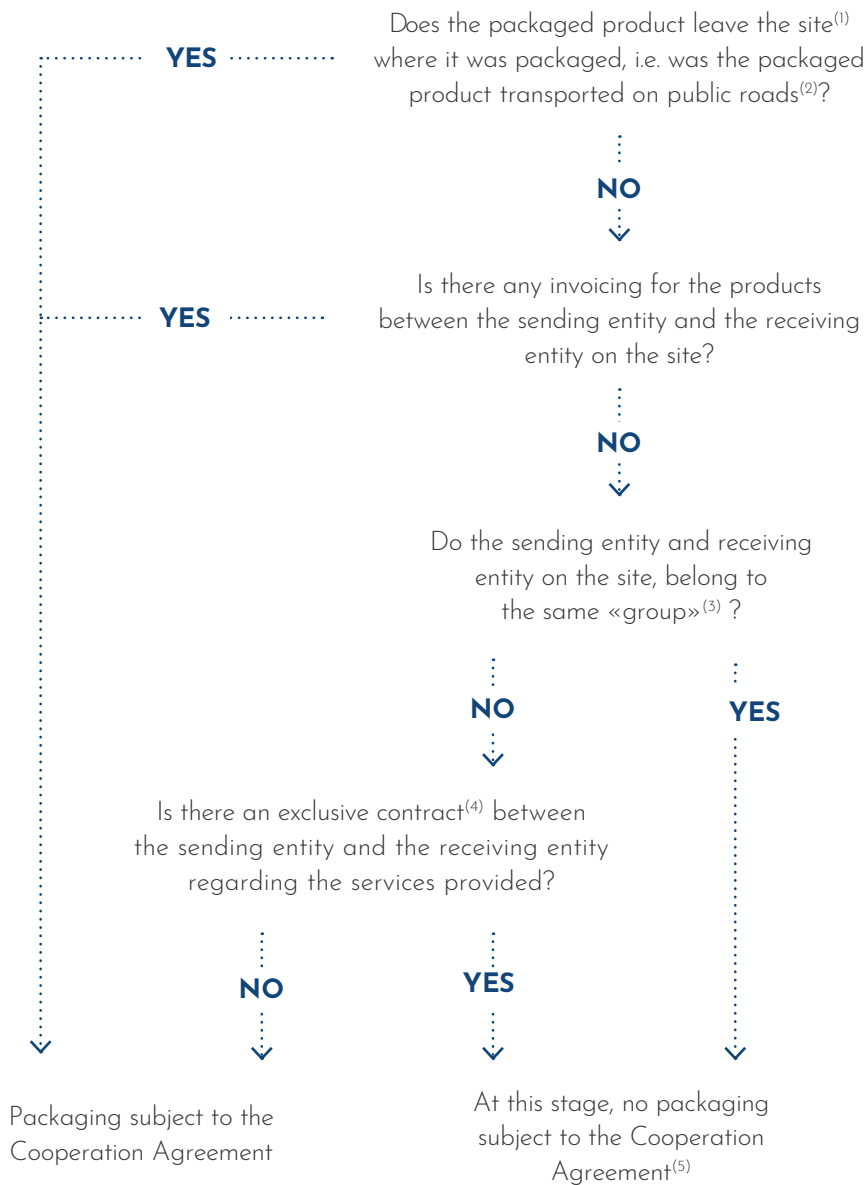
These packaging activities are intended to transport the product on the site itself, or to enable temporary storage of the products on the site before their final packaging.

- There is no invoicing between the companies (different VAT numbers): internal packaging - at this stage no packaging subject to the Cooperation Agreement.
- There is only invoicing between the companies (different VAT numbers) for services of (re)packaging of the product (no invoicing for the product itself): internal packaging - at this stage no packaging subject to the Cooperation Agreement.
- There is also invoicing between the companies (different VAT numbers) for the product itself: packaging subject to the Cooperation Agreement.

NOTE:

Goods that leave a company site, and are therefore transported on public roads, are never considered internal packaging. The packaging of these goods is subject to the Cooperation Agreement, even if the sites between which the products are transported belong to the same company (same or different VAT numbers).

Decision tree internal packaging:



(1) Site: a delimited area where one or more entities are running their activities (production, logistics, services, etc.).
 (2) When a public road crosses the site and the goods have to cross it to reach the other part of the site, we may consider that the goods have not left the site.
 (3) Companies belong to the same group when they either submit consolidated annual accounts, or belong to the same owners, or belong to the same group of majority shareholders.
 (4) The activities operated by the executing entity on the site must be exclusive to the contracting entity on the same site. When the performing entity on the site also provides services to customers or clients that are not located on the site, there is no exclusive contract between these entities.
 (5) If the packaging is used again, the existing regulations on packaging responsibility shall be applied.