



GUIDE

to the declaration of commercial
and industrial packaging

Introduction

Any company affiliated with Valipac undertakes to comply with legal obligations in terms of selective collection and to take all reasonable measures to enable Valipac to fulfil the obligations imposed on it by [The Cooperation Agreement](#) and its approval.

Any company in Belgium is furthermore subject to the sorting obligation in accordance with the regulations in force in the region in which it is located. Insofar as Valipac is a mutual system in which all companies contribute to achieving the imposed recycling targets, Valipac relies on the efforts of each company to meet its sorting obligations.

All the obligations concerning selective collection and waste collectors affiliated to Valipac are explained in detail at jetriedansmonentreprise.be. There you will also find a list of operators affiliated to Valipac that can help you to fulfil your obligations.

Valipac places **this guide** at your disposal to provide your company with all the **useful information**.

As each company is a specific case, we also offer you:

- **Telephone assistance** by our advisors. Contact them on +32 2 456 83 10.
- A **visit to** your company by our advisors.

In any event, after having read this guide or being in contact with our team, this declaration will hold no more secrets for you!

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Why do you need to complete a declaration?

Your company is a client of Valipac because it is subject to the **extended producer responsibility** (EPR). This is a concept that makes you, as a producer or importer, responsible for the entire life cycle of your products and packaging which you market in Belgium.

This extended producer responsibility took shape during the drafting of a European directive on packaging in 1994. This was transposed in Belgium in 1997 in the Cooperation Agreement on the prevention and management of packaging waste.

This is a cooperation agreement between the 3 regions with the aim of:

- reducing packaging waste
- boosting the use of environmentally friendly and/or reusable packaging
- encouraging the recycling of this packaging



The Cooperation Agreement determines who is responsible for packaging and what their obligations are in order to achieve the recycling percentages imposed. A company responsible for packaging must meet **3 statutory obligations**:

01 TAKE-BACK OBLIGATION

Contrary to what its name might suggest, this obligation does not oblige you to take back your packaging from your customers. The take-back obligation means that each year your company must demonstrate that a certain percentage of the packaging for which you are responsible is actually **recycled**. The **minimum recycling target per packaging material** is set at :

Materials	Recycling targets
Glass	90%
Paper/cardboard	90%
Metal	90%
Aluminium	75%
Plastic	55%*
Wood	80%

* For plastic household packaging, the recycling rate to be achieved amounts to 65% in 2023 and 70% in 2030.

* For plastic commercial and industrial packaging, the recycling rate to be achieved amounts to 65% in 2030.

02 REPORTING OBLIGATION

Each year, you must **declare** to the IRPC that your company has met the targets set by the legislation by informing it of the quantity, type and recycling rate of commercial and industrial packaging that your company has placed on the Belgian market.

03 SUBMISSION OF A PREVENTION PLAN

This obligation only applies to companies which:

- market at least 300 tonnes of single-use packaging (household and commercial & industrial combined) on the Belgian market
- pack or have products packed in Belgium with a minimum of 100 tonnes of single-use packaging (household and commercial & industrial combined).



Individually, these obligations are difficult to meet. You know which packaging you place on the Belgian market, but not always to what extent this packaging has been sorted by your customers and recycled.

This is why Valipac was established. Our mission is to provide a collective response to our clients take-back and reporting obligation regarding commercial and industrial packaging.

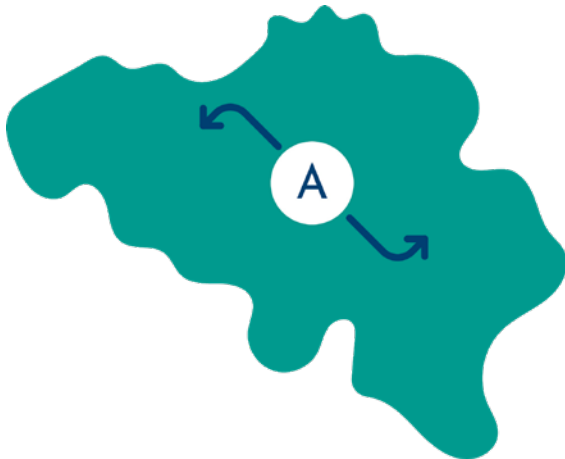
To delegate your obligations to Valipac, we ask you to provide us with a declaration of the commercial and industrial packaging for which your company is responsible. This declaration must reach us **no later than 28 February** of each year. With this information, we can take care of your obligations.

Household packaging falls within the competence of [Fost Plus](#).

Who must complete a declaration?

Any company placing packaging on the Belgian market is considered responsible for packaging.

The legislation identifies **4 types of parties responsible for packaging**, depending on the activity of the company.



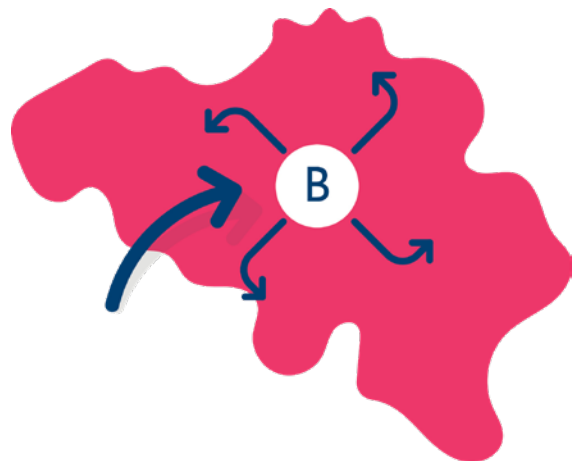
THOSE RESPONSIBLE FOR PACKAGING TYPE A

You package, or have goods packaged, for the purpose of placing them on the Belgian market.

Example: you are a producer of non-alcoholic beverages which you market in Belgium. You use different types of packaging to package these beverages: cans, bottles, plastic film as grouped packaging, cardboard dividers to store them on the pallet, etc. For all this packaging, you are **responsible for packaging type A**.

THOSE RESPONSIBLE FOR PACKAGING TYPE B

You import or have packaged goods imported with a view to placing them on the Belgian market. You do not unpack or consume the goods yourself. As the first importer, you are responsible for packaging type B. This also applies if you have the goods delivered directly to your customers.



Example: you are a building materials retailer and import tiles from Italy. These tiles are shipped in a wooden crate. Upon receipt, the crate is sold to a contractor in its entirety. The packaging around these tiles (the crate and any other possible protective packaging) falls under your **responsibility for packaging type B**.



THOSE RESPONSIBLE FOR PACKAGING TYPE C

You import packaged goods which you unpack and/or consume on Belgian territory. Packaging becomes waste in your company.

Example: you run a garage specialising in old cars. You buy spare parts for these cars abroad. These parts are unpacked and used in your garage. Removed packaging becomes waste in your company. For all this packaging, you are **responsible for packaging type C**.

THOSE RESPONSIBLE FOR PACKAGING TYPE D

You manufacture or import service packaging. Service packaging is packaging used at the point where goods and services are made available to consumers (e.g. pizza boxes, bags for chips, bags for bread, etc.). **This packaging must be declared to Fost Plus.**

A company can also meet several types of packaging responsibility.

Example: Your company is a machine parts distributor. You import the packaged parts from China. The parts are individually packed in cardboard boxes. These boxes are packed in a larger cardboard crate in batches of ten. 20 of these crates are stacked on a wooden pallet and wrapped in stretch plastic film for safe transport. One of your customers orders entire pallets of one part type. You can therefore deliver these pallets directly to the customer without unpacking them. All the other customers order a number of parts of different types. For this, you unpack the pallets and crates required, put together the specific order and repack everything to ensure smooth delivery to your customer.

Your company is then simultaneously **responsible for packaging type A, type B and type C**.

- **Type A** for packaging you use to package the end customer's specific order.
- **Type B** for pallets (as well as stretch film and cardboard crates) which are sold in full to the customer.
- **Type C** for pallets, stretch film and crates which you unpack in order to put together specific orders.



EXCEPTIONS

Private label

Private label is a concept whereby a company manufactures products, but packages them according to the customer's instructions. The products are marketed under the customer's label.

As a **producer of private label products**, you are **not responsible** for the packaging used for these products. You therefore do **not have to declare them under packaging responsibility type A**.

In this case, the **customer** who gives the instructions on the packaging to be used and who markets the products on the Belgian market is the **party responsible for packaging**. He will declare this packaging under **packaging responsibility type A** (if they have packaging performed in Belgium) **or type B** (if they have packaging performed abroad).

Contract packing

You are a contract packer if you unpack, pack or repack products **on behalf of** another company. You only provide services involving the storage, unpacking, repacking and delivery of goods to the final destination. **You never become the owner of the goods**.

In the case of contract packing, a distinction must be drawn between:

- packaging of products which the contract packer unpacks
- packaging used by the contract packer to repackage goods.

Packaging which the contract packer unpacks

The region where the ordering party is located will determine who is responsible for the packaging of the products that you unpack.

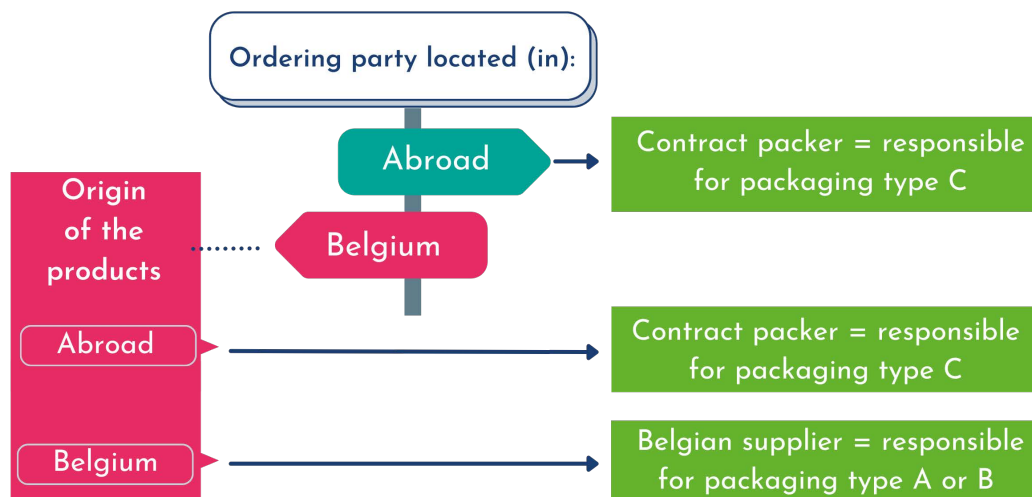
• Is the ordering party located abroad?

As a contract packer, you are **responsible for packaging type C**.

• Is the ordering party located in Belgium?

Then there are two scenarios:

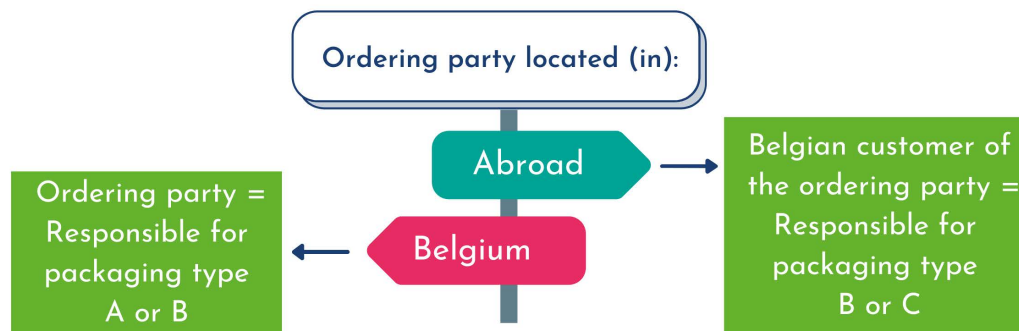
- The goods come from abroad: as a contract packer, you are **responsible for packaging type C**;
- The goods come from Belgium: the Belgian supplier is **responsible for packaging type A or B**.



Packaging used by the contract packer to repackage goods

As a contract packer, **you never have packaging responsibility for the packaging of the final product** which you add on behalf of your client (the ordering party).

As a Belgian ordering party, you have packaging responsibility for the packaging of finished products placed on the Belgian market. You are also responsible for the packaging of the packaged products which you import and have delivered to the Belgian market by the contract packer.



The Interregional Packaging Commission has also prepared a document which explains the [definition of a contract packer](#) as well as the aspects of packaging responsibility which apply to the contract packer. However, this regulation is quite complex. If you have any questions about this, do not hesitate to contact our advisors for an analysis of your company's situation.

Which packaging must be declared?

Before starting your declaration, it is useful to be aware of a few concepts. Some types of packaging do not have to be declared, while others must be reported to Fost Plus. In this section we explain everything you need to know in detail.



PACKAGING / NON-PACKAGING

First and foremost, you must distinguish packaging from non-packaging. This distinction is based on agreements between Fost Plus, Valipac and IRPC. If you have any doubts about this, consult [the packaging/non-packaging list](#).

Some examples:

- Gas bottles are often transported in metal cages. These cages are not packaging.
- Glass is often transported on frames or racks. These are indeed packaging.
- A CD case is not packaging. The case belongs to the product and is therefore not packaging. However, the film in which it is wrapped, is packaging.

INTERNAL PACKAGING

Internal packaging is only used within the company itself (for example, to transport the product to the site itself, to store it or to protect it temporarily).

Example:

a company manufactures bricks and stores a batch of these bricks which must be processed later. These bricks are stacked on pallets and wrapped in plastic film. This packaging is internal packaging. As it is only used within the company itself, **it does not have to be declared**.



ATTENTION

It is never a question of internal packaging when the goods are transported on public roads (even if the company's sites are only separated by a road). A company that transports goods from one site to another for processing must include the packaging used for transport in its declaration.

If in doubt as to whether packaging qualifies as internal packaging, consult our [decision tree](#).

SINGLE-USE PACKAGING AND REUSABLE PACKAGING

Single-use and reusable packaging must be declared separately.

For **single-use packaging**, which is subject to the **take-back and reporting obligation**, a recycling rate of 80% must be demonstrated.

Reusable packaging is only subject to the **reporting obligation**. Valipac calculates the ratio of single-use packaging to reusable packaging. This allows authorities and industry to monitor market developments in reusable packaging compared to single-use packaging. Therefore, it is important to declare them. You do not pay any contribution for reusable packaging.

Packaging is reusable if the following conditions are met cumulatively:

- The company and its customers are willing to reuse packaging for the same purpose.
- The packaging meets certain quality and protection requirements so that it can be reused a minimum number of times for the same purpose.
- There is a system which encourages and guarantees the reuse of packaging (e.g. deposit system).

Examples of reusable packaging:

- Open-loop pallets (such as euro pallets, CHEP pallets or LPR pallets). This type of pallet is tracked electronically or kept in the pool using a deposit system.
- There is also closed-loop reusable packaging. This often involves reusable packaging used between established partners. For example, batteries manufactured at a location X and transported in plastic boxes to a location Y where they are packaged. The empty truck brings the empty boxes to location X. These plastic boxes are reusable and belong to a closed loop specific to the company.

Our [decision tree](#) will help you to determine if your packaging can be considered reusable or not.

PRIMARY, SECONDARY AND TERTIARY PACKAGING

The IRPC requires us to distinguish between primary, secondary and tertiary packaging. This is the reason why we also ask you to take this into account in your declaration.



Primary packaging is sales packaging, designed to contain **one sales unit** for the end user.

Example: soap packaged individually in a cardboard box.

Secondary packaging is grouped packaging, designed to contain **different sales units**.

Example: a large cardboard box which contains 50 individually wrapped bars of soap.



Tertiary packaging is transport packaging, designed to **prevent damage** related to the **handling and transport** of goods.

Example: the pallet and stretch film on which 20 cardboard boxes are stacked.

HOUSEHOLD PACKAGING AND COMMERCIAL & INDUSTRIAL PACKAGING

In terms of **primary packaging**, it is essential to distinguish between household and commercial and industrial packaging as only commercial and industrial packaging is declared to Valipac. Your household packaging is reported to [Fost Plus](#).

You can determine this distinction as follows:

Is the product intended for the exclusive use of professionals, industry, communities, schools, hospitals, etc?

- **YES** > The product is industrial, and its **primary packaging is a commercial and industrial packaging**.
- **NO** > **Consult the list for distinguishing household and commercial and industrial products (grey list).**

It will indicate the household or industrial nature of your product and its primary packaging.

Consult [the grey list](#) for the distinction between household and industrial products. It was established by Valipac and Fost Plus, in collaboration with the sectoral federations and approved by the IRPC.

Example: a 250g mayonnaise jar is a household packaging. On the other hand, the same mayonnaise packed in a 10 kg bucket is a commercial and industrial packaging. But what about the 1.5 kg mayonnaise jar? The grey list indicates that the threshold for ready-made sauces is 1.2 kg. In other words, all mayonnaise jars over 1.2 kg are commercial and industrial packaging.



Secondary packaging or **grouped packaging** is industrial, with the exception of multipacks. A multipack is the packaging around the product (often household) which constitutes a sales unit at the point of sale (e.g. the plastic film around 6 beverage cans).

Tertiary packaging is industrial, with the exception of household parcel packaging. Parcel packaging is transport packaging used only for sales to individuals in the context of purchases on the internet, by mail order or courier. In the context of internet sales, courier delivery, etc. to companies, there is never any question of parcel packaging.

RECYCLABLE / NON-RECYCLABLE PACKAGING

In our report to the IRPC, recyclable and non-recyclable packaging must be declared separately. This is why we also ask you to make this distinction in your declaration.

The IRPC defines non-recyclable packaging as packaging whose waste is not used in a new product within the framework of the usual practices of collection, sorting and processing. The content of the packaging does not affect its recyclability.

In practice, the composition of a packaging will determine whether or not it is recyclable. This implies that the packaging of hazardous products is not necessarily non-recyclable. The recyclability of packaging is determined here from the point of view of mechanical recycling.

The materials below are considered non-recyclable:

Paper/cardboard • Waxed, bituminised, siliconised paper/cardboard

Plastic • Packaging composed of several layers of different polymers is considered non-recyclable. These plastics are better known as **laminates**.

Wood • All commercial and industrial packaging made of wood is considered recyclable.

Metal • All commercial and industrial packaging made of metal is considered recyclable.

Glass • All commercial and industrial packaging made of glass is considered recyclable.

Other • Ceramic packaging is considered non-recyclable.

HAZARDOUS PRODUCT PACKAGING

Primary packaging of hazardous products must also be declared separately.

The rule is as follows: if the product contained in the packaging is toxic, dangerous, corrosive or similar, the packaging is also considered to be hazardous product packaging. In the majority of cases, this is packaging subject to CLP regulations (packaging of mixtures or chemical substances classified as hazardous). Often this is indicated by hazard pictograms on the packaging.



Bonus My Recycled Content

Commercial and industrial packaging made from recycled material benefits your business and the environment. To promote the use of them among its clients, Valipac has introduced **a bonus**. Do you want to find out more about commercial and industrial packaging made from recycled material? Visit our platform [My Recycled Content](#).

From 1 January 2022 on, you receive as a Valipac client **a bonus of €50 per tonne of recycled material** used in your commercial and industrial plastic packaging. This bonus only applies to commercial and industrial packaging that:

- Contain at least **30% post-consumer recyclate (PCR)**,
- Originate from suppliers registered on [myrecycledcontent.com](#)
- **Are used between 1 January and 31 December** to put your products **on the Belgian market**

HOW TO OBTAIN THE BONUS?

The bonus is paid as a discount on the invoice amount. In order to calculate the amount, you will have to report the commercial and industrial plastic packaging containing PCR and put on the Belgian market, separately in your **declaration**.

Example: your company has purchased shrink hoods containing 50% of PCR. The total weight of the hoods is 20 tonnes. 60% of this packaging is used for the Belgian market, 40% for export. Your bonus will amount to: 20 tonnes x 60% = 12 tonnes, of which 50% PCR = 6 tonnes x €50 = €300.

Note:

- If the packaging contains 30% PCR, but you use less than 200 kg of PCR annually, you will receive a fixed bonus of €10. From an annual use of 201 kg of PCR, the bonus is calculated according to the example above.
- From **reference year 2025**, this bonus will increase to **€100 per tonne**.



Which type of **declaration** to choose?

There are two types of declaration:

- the simplified declaration
- the detailed declaration

Your first declaration will always be a **detailed declaration**, in which you inform us in detail on the weights of the commercial and industrial packaging for which you are the party responsible for packaging.

If this detailed declaration is less than 25 tonnes, you can choose to make a **simplified declaration** the following year.

This declaration is based on the evolution of your turnover. You can use this method for 4 years, even if the tonnage of your declaration exceeds 25 tonnes, as long as it does not exceed 50 tonnes. Every 5th year, we ask you to complete a detailed declaration again.

Example:

- For year n, your detailed declaration indicated 24 tonnes of single-use commercial and industrial packaging
- For the declaration of year n+1, you choose to make a simplified declaration and you provide us with the following turnover:
turnover year n = €100,000,000
turnover year n+1 = €125,000,000
- Your turnover has therefore increased by 25%. We apply this percentage to the declaration of year n to calculate the weight of your declaration for year n+1: 24 tonnes + 25% = 30 tonnes for the declaration of year n+1.
- For the declaration of year n+2, you can still use this method, even if the tonnage of the year n+1 is greater than 25 tonnes.
- For the year n+5, by contrast, it will be necessary to complete a detailed declaration again

If you do not qualify for a simplified declaration, you will have to complete a detailed declaration each year.

GROUP DECLARATION

Companies that legally belong to the same group have the option of completing a single declaration. Simply inform Valipac via the tab "Group members" in the application **myDeclaration**. The company which completes the declaration **each year** reports the names and company numbers of the companies that it includes in its declaration. It will also indicate as a **percentage** the degree of packaging responsibility represented by the different companies in its declaration.

How to obtain your **declaration** data?

The declaration must reach us by no later than **28 February** every year.

The declaration you will submit, will refer to the commercial and industrial packaging **placed on the Belgian market in the course of the previous year.**

There are different methods for obtaining the data of your declaration. We recommend you to use the method that will give you the most reliable data. To help you, Valipac has developed three calculation methods:

01 CALCULATION METHOD BASED ON PRODUCT SHEETS

This method is based on the use of product sheets which describe all the packaging necessary to market a sales unit (primary, secondary and tertiary packaging) for each product. Your total product sheets will allow you to calculate your total packaging responsibility.

The detailed calculation method is available [here](#).

02 CALCULATION METHOD BASED ON PACKAGING MATERIALS

This method can be used if you package or have products packaged for the purpose of placing them on the Belgian market (those responsible for packaging type A). You will need the weight and the type of material of all the packaging that you have purchased to package your products marketed in Belgium.

The detailed method of calculation is available [here](#).

03 CALCULATION METHOD BASED ON PACKAGING WASTE (ALSO CALLED CONTAINER METHOD)

You can use this method if you import goods directly and unpack them for self-consumption (party responsible for packaging type C). To do so, you use the data you receive from your waste collector.

The detailed method of calculation is available [here](#).

DECLARATION OF REUSABLE PACKAGING

In addition to single-use packaging, you must also declare **reusable packaging**. Here too, a distinction must be made between the responsibilities for packaging types A, B and C.

In the case of reusable packaging, you do not have to enter the weight, but the **quantity of packaging**. If you use standard reusable packaging (e.g. a Euro pallet) we ask you to report the quantities. If you use your own reusable packaging, you must also provide us with the unit weight of the packaging in addition to the quantities.

In determining the quantity to be reported, you should take into account each use of the packaging.

Example:

If you unpack reusable pallets coming from abroad and reuse them for packing your goods, you declare them twice:

- 1 time in type C because you have unpacked them,
- 1 time in type A because you are using them again to pack and distribute goods on the Belgian market.

This is to ensure that we can calculate the correct ratio between single-use and reusable packaging.

How to submit your **declaration?**

There are different ways to submit your declaration:

MYDECLARATION

The most efficient way is to complete it **online via myDeclaration**:

To access the application, you must first register. Simply contact our customer service advisors (customer@valipac.be). They will send you a registration email with a link that will enable you to create your own password. The username will be your email address.

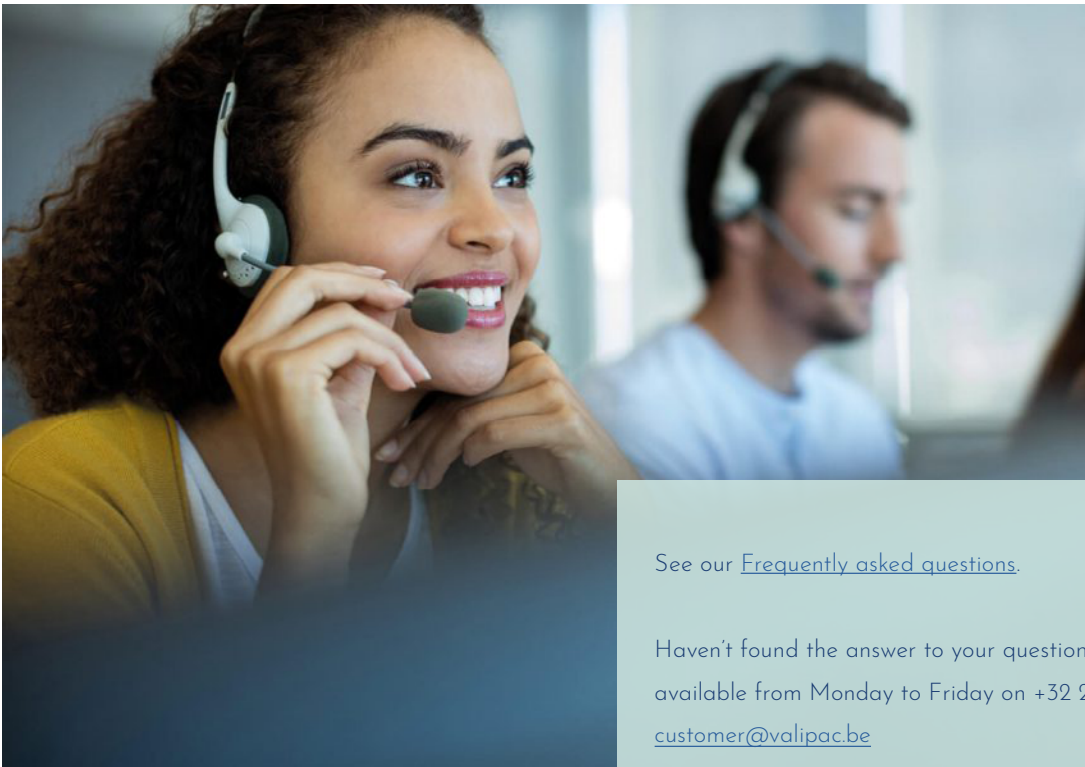
Once you have registered, you can log in to **myDeclaration** to complete and submit your declaration.

MYFOST

MyFost is an application reserved for companies which are clients of both Fost Plus (household packaging) and Valipac (commercial and industrial packaging) and which also make declarations based on packing sheets.

If you choose this declaration system, please note that only a detailed declaration based on product sheets is possible, even for your commercial and industrial packaging.

Any **questions?**



See our [Frequently asked questions](#).

Haven't found the answer to your question? Our advisors are available from Monday to Friday on +32 2 456 83 10 or via customer@valipac.be

You can also send us your questions by completing our [contact form](#).

Our advisors can also come to your company for a meeting or assist you via video conference.