



FAQ MEMBER COMPANIES



www.ecoembes.com/empresas

Contact information

Customer Service

900 84 83 82

atencionalcliente@ecoembes.com



ER-0189/2003



GA-2004/0550

Joining and procedures

▶ Who is affected by the packaging law?

Royal Decree (RD) 1055/2022 on packaging and packaging waste affects producers who place packaging on the Spanish market regardless of its origin, where its waste is generated or the material from which it is made. The producer is the packers or economic operators engaged in importing, or purchasing in other European Union Member States, packaged products for placing on the market.

▶ Are foreign companies required to declare the packaging they sell in national territory?

If you are a foreign company that places packaged products on the Spanish market, directly or through distance selling, you are required to have an authorised representative in Spain, through which you must be registered in the MITERD Register of Product Producers (Art. 17.2 RD).

Additionally, you will have to join a Collective Extended Producer Responsibility System (SCRAP in Spanish), such as the one offered by Ecoembes if you put household packaging on the market. Membership in a SCRAP will be mandatory from January 2025 if placing commercial and industrial packaging on the market.

▶ Filing deadlines for the packaging declaration (DAE), prevention measures of the Prevention Business Plan (PEP) and agreed procedures report (IPA)

- **DAE filing deadline:** before 28 February of each year, except for newly-joined companies, which will have one month from receipt of their signed contract. If the declaration is not filed on time, the company will be excluded from the annual report that Ecoembes sends on 31 March to the regional governments on the companies that have declared.
- **PEP measures filing deadline:** before 10 March.
- **IPA filing deadline:** before 31 May.

▶ When do companies pay into the SCRAP?

A **SCRAP is a Collective Extended Producer Responsibility System**, meaning it is a system created to manage those packaging items subject to Extended Responsibility and for which the company must pay financially.

The new packaging data platform does away with the SIG and Non-SIG formats. Whether or not packaging pays into the system depends on the elements that comprise it. Not subject to the SCRAP are those packaging elements for which the company does not pay financially, but can report voluntarily in the Packaging Declaration for Ecoembes to include in the reports it prepares annually for the regional governments and the MITERD Register of Producers.

▶ Do companies have to pay into the SCRAP for commercial and industrial packaging?

Packaging for which companies will not have to pay into the SCRAP

- **Commercial packaging:** companies will not have to pay for it through 2024. Starting in 2025, the new regulation for commercial packaging will apply. Until then, companies can:
 1. **Process it voluntarily** through the Ecoembes SCRAP, provided its collection can correspond to Local Entities. The packer will pay the Green Dot, including it in its declaration as an element that pays into the SCRAP and specifying the use as Commercial.
 2. **NOT process it through a SCRAP.** The packer will not pay for the Green Dot, but can include it in its declaration as non-SCRAP if it wants Ecoembes to report it to the regional government. (Mandatory in PEP Ecoembes member companies)
- **Industrial Packaging:** can be reported in the declaration through the end of 2024. Starting in 2025, the new regulation for industrial packaging will apply. Until then, industrial packaging must be processed by authorised handlers and does not pay into the Ecoembes SCRAP, but for those companies that join Prevention Plans through Ecoembes, the elements of this packaging must be included in the NON-SCRAP section of the declaration.

▶ The username doesn't work, what should I do?

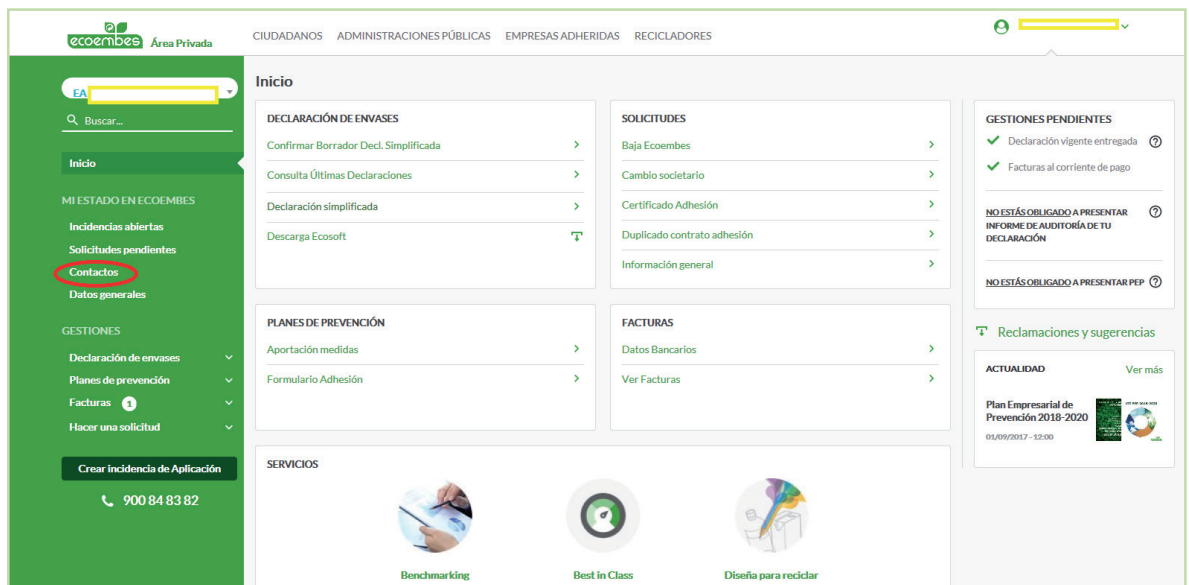
Make sure the username being used corresponds to the signer of the declaration, who has all the permissions. The password cannot be copied and pasted, but must be typed when logging in and consists of 8 characters, including numbers, uppercase and lowercase. If the error persists, you can recover the password from Registered Users/I forgot my password.

▶ How do I request a coordinate card?

If you wish to request a duplicate of the coordinate card for the username, you can do so from the company portal on our website, www.ecoembes.com/empresas, accessing through Registered Users.

▶ How do I request to change contacts or roles?

Requests to change contacts or their roles can be made directly from the Ecoembes portal www.ecoembes.com/empresas by entering a username and password.



▶ How do I report a change in bank accounts?

You can manage your requests from the Ecoembes portal www.ecoembes.com/empresas by entering a username and password.

▶ How do I request a company change?

You can manage your requests from the Ecoembes portal www.ecoembes.com/empresas by entering a username and password.

▶ How do I unsubscribe from Ecoembes?

You can manage your requests from the Ecoembes portal www.ecoembes.com/empresas by entering a username and password.

Financial

► Invoicing timeline

Ecoembes issues four quarterly invoices, each one for one-fourth of the total in the declaration, and a fifth invoice or a notice of credit to settle any difference between what was provisionally invoiced the previous year and the actual data provided in the new declaration.

DESCRIPTION	INVOICING	PAYMENT/CREDIT
Settlement	2nd half of March	30 days invoice date
1st Quarter	2nd half of March	30 days invoice date
2nd Quarter	1 April	5 July
3rd Quarter	1 July	5 October
4th Quarter	1 October	5 January

Exceptions:

In the case of declarations whose amount due is under €400, Ecoembes will issue a single invoice in March, with a due date of 30 June.

Declarations for retroactive periods will be invoiced during the year in which they are submitted, and will be due one month after the invoice date.

► How can I request copies of invoices?

Copies of invoices can be downloaded from Ecoembes, www.ecoembes.com/empresas, and the Invoices / View Invoices section, by logging in as a registered user.

Declaration

▶ What packaging has to be included in the packaging declaration?

Through the declaration, companies are required to pay for all household packaging, meaning that intended for use or consumption by individuals, provided that it is likely to be purchased by the consumer in shops, regardless of where it is bought or consumed, and voluntarily for commercial packaging, provided that its collection may correspond to local authorities. Commercial packaging is that intended for the use and consumption typical of wholesale and retail commercial activity of catering services and bars, offices and markets, as well as the rest of the service sector.

- All packaging placed on the market within Spain (including Ceuta, Melilla and the Canary Islands).
- All sales for the calendar year (January to December).
- Imports.
- Samples and promotions.
- All packaging under the responsibility of the reporting company (private labels, own brands manufactured by third parties).
- All packaging element units.

In addition, if the company is part of the Prevention and Ecodesign Business Plan or if it voluntarily wishes to have Ecoembes report to the Administration on its behalf, it must include the information on its Commercial and Industrial packaging (button: Do not pay into the SCRAP).

▶ Who has to pay the Green Dot fee on private label or distribution packaging?

A distribution brand is any private label that is marketed exclusively in the establishments of the distribution chain of said brand, or chains associated with the group.

Article 2.t of Royal Decree 1055/2022 states that when packaged products placed on the market through distribution brands do not identify the producer of the product, the owner of the distribution brand based in Spain under which the product is marketed shall act as such.

▶ Do bags in the SCRAP or handed out in shops have to be declared?

All companies that market single-use bags are required to declare them, as long as the manufacturer does not declare them on their behalf.

Biodegradable bags as per the UNE 13432 Standard are also subject to payment at the "Biodegradable Plastic" Material rate, with the Packaging Type being "Bag provided in Shop".

Multi-use bags are considered a product and are not subject to the SCRAP or to a financial payment to Ecoembes, provided they meet all of the following criteria:

- It has its own barcode.
- It has an individual sale price.
- The weight of the multi-use bag must be greater than 50gr or have a technical description.
- The bag must be displayed in the sales area as a product.

▶ How are second declarations filed?

The process is the same as for filing a DAE the first time.

During the filing process, the "Reason for Filing the Declaration" window opens, where you have to state the reason for filing it: amending DAE or "Other".

▶ How do I report declarations for a zero amount?

Companies must report via email that they did not place any packaging on the market during the year in question, meaning the amount of the DAE is 0.

▶ Do exports have to be declared?

Packaging that is exported is not declared to Ecoembalajes Spain. Please check the legislation of each country of destination. The contact information of the different SCRAPs that are part of Expra is available on the website <https://www.expra.eu/>

▶ What happens if the packaging declaration is filed after the deadline?

If the declaration is not filed on time, the company will be excluded from the annual report that Ecoembes sends on 31 March to the regional governments on the companies that have declared.

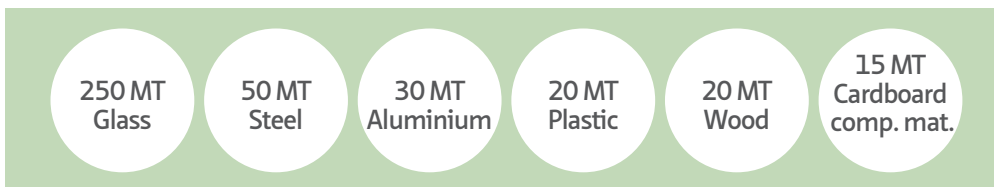
Moreover, any delay in filing the declaration entails the application of a fine, as stipulated in the Ecoembes membership contract.

Prevention business plans

► When is a company required to submit prevention plans?

Royal Decree 1055/2022 requires producers, depending on the amount of packaging placed on the market, to prepare a Prevention and Ecodesign Business Plan for packaging waste, individually or collectively through an Extended Producer Responsibility System.

The requirements apply to packaging or importing companies that exceed any of the following thresholds for packaging weight placed on the market over one year:



300 Tonnes for all materials as a whole, if the amounts above per material are not exceeded.

These thresholds include packaging for household, commercial and/or industrial use.

► What are the advantages of participating in the industry PEP prepared by Ecoembes?

- Ecoembes handles the preparation of the annual report and complies with the requirements of the regional governments.
- The company has to allocate fewer resources to prepare the Plan.
- Ecoembes has the historical data (2010) that make it possible to calculate the Prevention goals imposed by the new regulations.

► How do I apply to join the prevention business plan (PEP)?

1. Fill in the membership form available on the Ecoembes website (www.ecoembes.com/empresas), logging in as a registered user, then go into the Prevention Plans section and sign the membership contract.
2. Inform Ecoembes of the prevention measures planned from the application in the Portal.

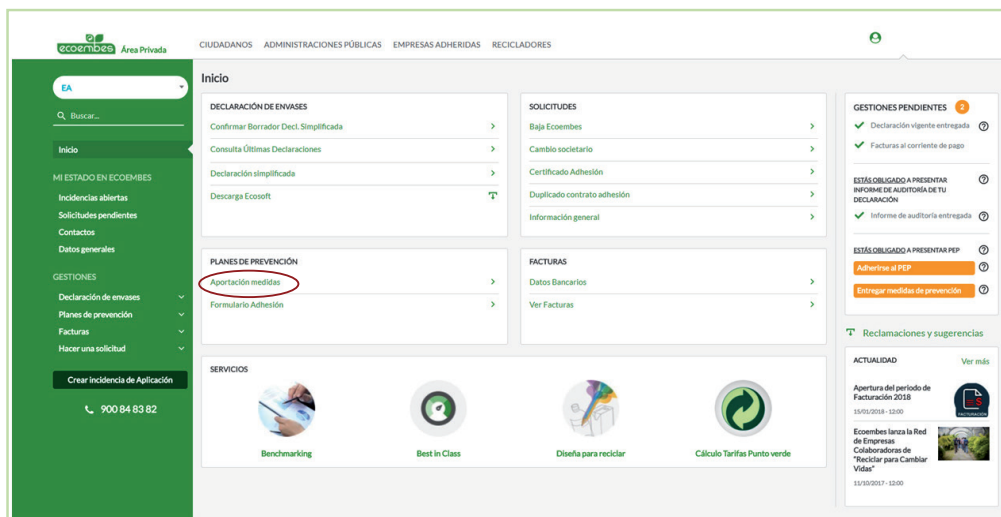
▶ Minimum plan membership requirements

- Be an Ecoembes member company with a closed contract.
- Include packaging information in the declaration.
- The annual packaging declaration must be filed electronically before 28 February of each year.
- Not have any outstanding debts with Ecoembes.
- Be up to date on any responsibilities related to the verification of the content of the packaging declarations.
- Provide information on the prevention measures taken by 10 March of each year.
- Pay the invoice associated with preparing the Prevention Plans, as per Article 23.6 RD 1055/2022.

▶ How do I report the measures or edit them?

To report measures or edit them, log into the Member Companies portal with a username and password. Once inside, select Prevention Plans/Contribution measures, and add or edit.

You can also review the measures from previous plans by selecting "Previous plans", or identify prevention measures in "Possible prevention measures". This last tool makes it possible to compare the most recent DAE and the previous one to see whether any of the modifications found may be due to an improvement.



▶ How are the measures identified?

Ecoembes makes available to managers and technicians of its member companies TheCircularCampus, a space for knowledge, advanced training and services of the circular economy that seeks to contribute to environmental sustainability by achieving circularity in packaging. Its various resources provide tools that can be used to identify concrete actions to improve both prevention and ecodesign.

Audits

▶ Who has to write the agreed procedures report (IPA)?

If a member company is required to have its Annual Accounts and Management Report verified by an auditor, it will provide to said company a Certification of Specific Facts prepared by its auditor, named and listed in the corresponding Mercantile Registry, before 31 May of the year immediately following, that will detail the verification by the account auditor of the data provided by the member company in the Packaging Declaration submitted to Ecoembes, prior to 28 February of each year. This report will be for the previous year and will detail any findings and deviations resulting from the auditor's analysis.

▶ Limits below which annual accounts do not have to be audited

- The total of the asset items does not exceed €2,850,000.
- The net amount of the annual turnover does not exceed €5,700,000.
- The average number of workers employed during the year does not exceed fifty.

At least two of the above circumstances must be met over two consecutive financial years and on the closing date of each of them.

▶ Which companies can be exempt from filing the IPA?

To be exempt from filing an IPA, the following requirements must be met:

- File an Annual Packaging Declaration for than €5,000.
- File the IPA in previous years without incident.

► Documentation to provide if your company is selected for an audit

- The Summary Sheet of the revised Declaration, sealed by the auditor. The Declaration does not have to be sealed by Ecoembes.
- Reports with details on the formats declared.
- Brands indicated in the General Information section of the Declaration.
- Technical specifications of the packaging to verify the weight and materials.
- Statistics on sales matched against accounting figures as of December 31.
- Physical review of packaging to check the packaging elements and format units.
- Annex I filled in on the items included in the Annual Packaging Declaration, and justification of any excluded items.

► How is the required documentation presented?

The company must send the original Report signed and sealed (by the auditing firm), along with a copy of the Annual Packaging Declaration reviewed, signed and sealed (by the company and the auditing firm) for identification purposes, so that Ecoembes can verify that the one it reviewed actually matches the one sent by the member company. The Agreed Procedures Report will be sent through the Member Companies Portal together with Annex I with the information on the Annual Packaging Declaration.

► How do I request an extension for filing the agreed procedures report (IPA)?

To request an extension for submitting the Agreed Procedures Report, send an email to atencionalcliente@ecoembes.com indicating the estimated delivery date of the report and Ecoembes will process it so as to avoid the penalty for submitting the IPA late.

► Audits of second declaration

When a client is required to file a second declaration or an amending declaration, and is required to file the Agreed Procedures Report, it must send a supporting letter from its auditor verifying said subsequent declaration. Otherwise, these declarations will not be filed until said letter is received.

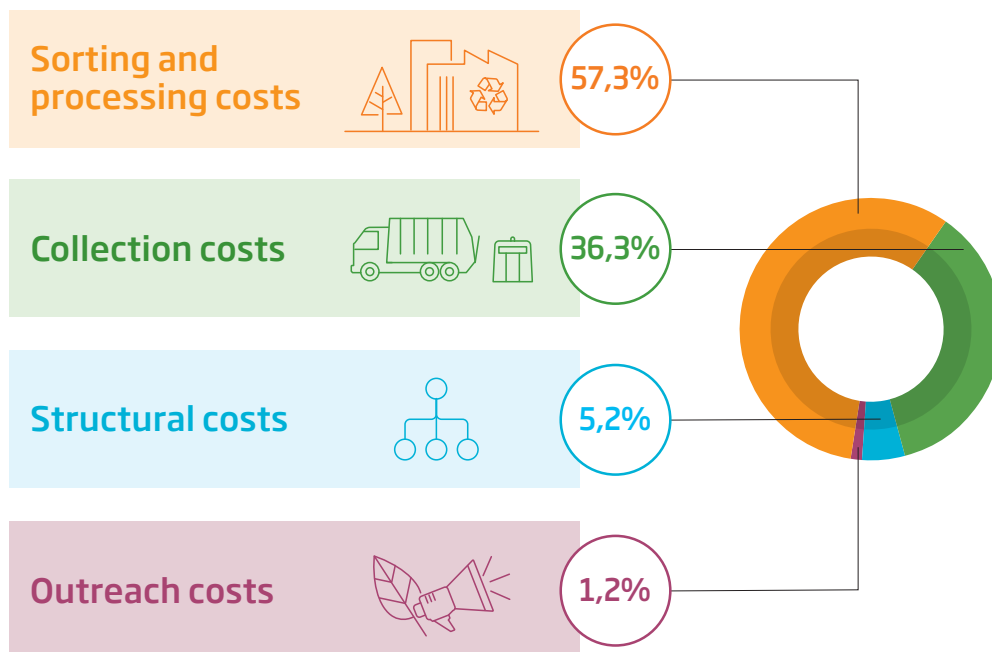
The expenses and fees charged by the auditor of the Member Company's accounts for preparing the Certification of Specific Facts referred to in the preceding paragraphs are payable by the Member Company.

Green Dot Fees

► What do the Green Dot fees pay for?

For the cost of managing the packaging waste. Ecoembes pays the total cost that the separate collection of packaging entails for the local entities, which are responsible for providing the household packaging waste collection service to the public. To this end, it enters into agreements to ensure that the packaging is recovered in the most efficient way at the lowest economic, social and environmental cost, collaborating with local entities to set up efficient systems for the separate collection of packaging, promoting innovation and bringing recycling closer to the public through outreach campaigns.

With the new rule, the total cost will be paid, and 50% of the packaging that is recovered via non-selective flows, such as residual waste and clean-up of green areas, will be financed only if the targets are met. It will also finance the cost of public outreach campaigns and clean-up costs for littering for the packaging affected by the single-use directive.



► Why does each material have a different rate?

The costs incurred for each material are different, and so each of them has a certain rate that takes into account its characteristics and operating costs; that is, in addition to the general costs, the number of tonnes in the system (consumption trend), the recycled tonnes (contribution of packaging collected and sorted) and the sale of material to approved recyclers also influence the rate.

$$\text{Direct unit cost for each material} = \frac{\text{Direct cost of each material}}{\text{MT processed of each material}} \text{ in €/Kg}$$

Check the **current rates** on the Ecoembes website.

► Who is involved in calculating the Green Dot rate?

No public agency is involved in setting the rates; only agents in the packaging value chain who are represented in the various Ecoembes bodies and working groups.

Other enquiries

▶ What type of packaging goes in each container?

On the Ecoembes website, www.ecoembes.com, there is a recycling locator that shows the location of the most suitable container for each type of waste. It is available in Citizens / Packaging and the recycling process / Recycling locator.





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