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Introduction



A correct and timely declaration of the packaging you place on the Belgian market in 2025 is crucial. Not only to comply with your legal obligations as a company, but also to contribute to a transparent and efficient system for recycling household packaging in Belgium. Thanks to your declaration, Fost Plus can report reliable recycling results to the government and help build the circular economy of tomorrow.

The packaging world is currently at a turning point. New European legislation, such as the Packaging and Packaging Waste Regulation (PPWR) and the Single Use Plastics Directive (SUPD), will fundamentally change the framework in which we work. The Interregional Cooperation Agreement (ICA) also continues to shape how producers must fulfill their responsibilities. These regulations introduce new, often more complex requirements for how data must be submitted.

That's why this manual is more than just a guide: It is a practical tool that provides step-by-step instructions on how to correctly complete your packaging declaration. It includes concrete instructions, clarifications per packaging category, and answers to frequently asked questions.

In addition, Fost Plus is expanding its role. Recently, **prevention** and **reuse** have become structural parts of our responsibilities. Together with our members, we focus on **eco-design**, data quality, and innovative projects that are future-proof—and essential to meet upcoming obligations under the PPWR.

To simplify administration in the long term, Fost Plus has been working with **GS1 Belgium & Luxembourg** since 2024 on the exchange of packaging data. This

collaboration is still being rolled out, but it offers future opportunities to submit data more easily and consistently.

Stay informed about the latest developments via our **newsletter** and **blog**. This way, you'll be well prepared for what's coming—and ensure your declaration is compliant, complete, and future-oriented.







Which declaration is right for your company?



When do you submit your declaration?

Depending on your activity, sector and number of units put on the market, various types of declaration are available in MyFost:

- 1. Detailed declaration
 - Declaration per base unit
- 2. Sectoral declaration types
 - Declaration per packaging material
 - service packaging
 - parcel packaging
 - Declaration per type of packaging
 - wine
 - pharma (pharmaceutical products)
 - e-commerce (+10 % supplement)
 - carrier bags

3. Simplified declaration types

- Fixed-price declaration
 (+ 15 % surcharge) declaration
 per product family
- Turnover declaration
- Total market declaration

The deadline for the annual declaration is always 28 February for the packaging that you put on the market the previous year. In other words, you submit the declaration for the packaging that you put on the market in 2025 by 28 February 2026 at the latest.

Be sure to submit your declaration on time! Otherwise, you risk a fine amounting to 1% of the contribution from your previous declaration per month of delay.

You can correct your declaration until the 30th of June at the latest. After that, only a request for correction can be submitted. Fost Plus then evaluates the admissibility of each request for correction of declaration and, if accepted, will recalculate the contribution that is due.



Invoicing

You receive interim invoices during the course of the year. We calculate the amount of this interim invoice on the basis of your most recently processed declaration. Once you have submitted your declaration, we prepare a final statement on the basis of the packaging that you have actually put on the market and we draw up an additional invoice or a credit note for the difference between the contribution you have actually made and the total of the interim invoices.

Need help with your declaration?

- The in-app guidance in MyFost can provide assistance
- Watch the video tutorials in Help & FAQ on MyFost.
- Contact Customer Service or your account manager.



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02

Packaging Responsibility



When is your company responsible for packaging?

The following companies are considered to be responsible for packaging:

- Producers of packaged products (VV/A). Companies that package household products or have such products packaged in Belgium in order to put them on the market under their own brand name or under a neutral brand.
- Importers and distributors of packaged products (VV/B). Companies that import packaged household products or have such products imported in order to put them on the Belgian market.
- Importers of packaged products for their own use (VV/C)

 Producers and importers of service packaging (VV/D). Companies that produce or import service packaging in order to put it on the Belgian market.
 Service packaging is applied in the place where products or services are offered to consumers. Examples include wrapping paper, bread bags, pizza boxes and checkout bags.

If your company puts less than 300 kg of packaging – household and industrial combined – on the market per year, you only have to join Fost Plus if you wish to use the Green Dot logo.

If your company puts packaged products on the market **online or via e-commerce**, you are also considered to be responsible for packaging.

The specific assessment criteria for e-commerce companies can be found later in this document.

What does this responsibility involve?

Companies that fall within the category of parties responsible for packaging have to fulfil three legal obligations:

Take-back obligation

Every year, companies have to achieve a set recycling percentage for the packaging that they put on the market.

Information obligation

Companies have to inform the Interregional Packaging Commission (IRPC) of the nature of their packaging and the recycling percentages that they have achieved.

Three-year prevention plan

Companies have to draw up a prevention plan setting out the measures that they are taking to reduce their quantity of packaging and the goals that they aim to achieve. This obligation applies for companies that put at least 300 tonnes of one-way packaging on the market annually and for companies that package products or have products packaged in Belgium with at least 100 tonnes of one-way packaging per year. Companies can draw up this prevention plan themselves or use the prevention plans of the federations.

You can indicate in the homepage of MyFost under 'Sectoral Prevention Plan' that the packaging data from your declaration may be integrated into the overall sector report. However, you do need to have concluded an agreement with your sectoral organization in order to participate in the sectoral prevention plan.



Become a Fost Plus member

If you become a member of Fost Plus, we deal with the take-back and information obligations as regards your household packaging for you. You then pay an annual membership contribution which Fost Plus uses to fund the collection, sorting and recycling of your household packaging.

Fost Plus is only competent for household packaging. For industrial packaging, you can contact Valipac. If you put both household and industrial packaging on the market, you need to join both organisations. For packaging that you put on the market in other countries, you should contact the European organisations EXPRA and PRO-EUROPE.

For the prevention plan, you can contact your professional federation and the Interregional Packaging Commission. You can draw up your prevention plan yourself or you can join a sector prevention plan.

You set up your own system

You are not obliged by law to become a member of Fost Plus. You can also opt to set up your own system. In that case, you organise the collection, sorting and recycling of your packaging yourself and send the necessary data to the Interregional Packaging Commission (IRPC) to prove that you achieve the required recycling percentages.

You let another company take over (part of) your declaration

In certain cases, you can let another company take over (part of) your declaration. You can do so, for example, when your company falls under the legal take-back and information obligations but does not have access to the necessary information to fulfil these obligations. In practical terms, you then give the other company a mandate to take care of (part of) your declaration.

You will find all the information about the mandates in **chapter 5**.

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03

Which packaging do you declare to Fost Plus



Every year, you have to submit a declaration to Fost Plus for all the household packaging that your company puts on the market. This chapter contains all the information about the various types of packaging that you can declare to Fost Plus.

Packaging or not?

What do we mean by packaging?

It is usually clear whether an element around a product is packaging or not. Clear examples of packaging include bottles, butter tubs, cans and drinks cartons. After all, their sole function is to package the product.

In some cases, packaging can have one or more additional functions or be used for a different purpose afterwards, such as a mustard jar, a lipstick holder or a coat hanger. Together with the Interregional Packaging Commission (IRPC), Fost Plus has drawn up a list of packaging that often causes doubts. The list is provided in the **annexes** to this document.







Household or industrial?

What do we mean by household packaging?

Products and their packaging are either household or industrial. They can never be both at the same time. But how do you make the distinction?

Definitions

Household packaging waste is packaging waste resulting from the normal working of households. This packaging should be declared to Fost Plus, the accredited body for the management of household packaging waste.

Industrial packaging waste is any packaging waste that is not considered to come from households. This packaging should be declared to Valipac, the accredited body for the management of industrial packaging waste.

Application

In consultation with the Interregional Packaging Commission, certain rules were drawn up to identify the household or industrial origin of products. A product and its packaging is either household or industrial. It can never be both at the same time. To distinguish the origin of products and their packaging, the following rules apply:

- Sales or primary packaging means all packaging designed in such a way so that, for the final user or consumer at the point of sale one sales unit. Primary packaging is either household or industrial. To differentiate out, you should base yourself on the decision tree below.
- Grouped or secondary packaging: any packaging that is so designed to be, at the point of sale a collection of a number of sales units, whether or not

they are sold as such to the final user or consumers, or serve only to restock shelves at the point of sale; this packaging may be removed from the product without affecting its characteristics. Secondary packaging are always industrial, except the household multipack. A multipack is a packaging that contains several individually packaged consumption units and intended to be sold to the consumer For more information, please consult the website of IRPC, Valipac or Fost Plus.

Transport or tertiary packaging:

Any packaging designed that the loading and transport of a number of sales units or collective packaging, is facilitated in order to prevent physical damage by loading or transport. Road, rail, ship or aircraft containers are not considered as shipping packaging.

Tertiary packaging is always industrial, except household parcel packaging. A parcel packaging is a specific form of tertiary packaging that applies only to sales to private individuals in the context of sales by express courier, by mail order or via an internet purchase. A package is any added packaging for sending products. The original primary packaging of the product is never considered as a parcel packaging. All transport/tertiary packaging in the context of sales of products to companies via express courier, by mail order or via an internet purchase are industrial packaging.

- Service packaging means all packaging used at the point of provision of goods or services to the consumer. Service packaging is usually fitted only at the point of sale to the consumer and are applicable only in the domain of household packaging. For more information, consult the website of IRPC, Valipac or Fost Plus.
- The list of household and industrial products (the grey list) applies exclusively to products with single use packaging.

Has the product been designed exclusively for use by professionals, industry, collectivities, schools, hospitals, etc.? (1)

The product is industrial and its primary packaging is

industrial packaging. (2)

Consult the list of household and industrial products. This list will tell you whether your product and the packaging are household or industrial

Important notes:

(1) If an identical product to yours is distributed by competitors through distribution networks to individuals, you should consult the list below. The distribution network is thus not a determining fact, unless you can clearly and concretely prove that the product is industrial.

(2) Where the primary packaging of a product is composed in such a way that the use of the product always requires a professional device, then the primary packaging of that product is considered to

be an industrial packaging. For example: a beer keg which must be connected to a professional draught beer installation.

Content and weight

In many cases, content and weight also play a role in determining whether the product and packaging are household or industrial.

Fost Plus and Valipac have drawn up a list of products that may cause doubts, specifying which category they belong to. **The list** is provided in this document.

- Primary drinks packaging with a content of less than 20 litres is considered to be household packaging. If it contains more than 20 litres, it is industrial.
- Primary packaging for mayonnaise that contains 1.2 kg of mayonnaise or less is household. If the packaging contains more than 1.2 kg, then it is industrial.
- Primary packaging of rise that contains 5 kg of rice or less is household. If it contains more than 5 kg, then it is industrial.
- Consult the complete list of packaging that could give rise to doubt.

Parts and accessories

Parts are always industrial products. After all, they are used for product repairs that are usually carried out by specialists.

Accessories for a product complement a product and therefore belong to the same category as the main product.

For example:

- PC = industrial
 - → accessories for the PC: mouse = industrial
 - → component for the PC: motherboard = industrial
- Bicycle = household
 - → accessory for the bicycle: quick release strap = household
 - → part for the bicycle: brake = industrial

Reusable packaging is a type of packaging intended and designed to be reused a minimum number of times during its useful life. This means that it can be refilled or used again for the same purpose. The packaging must meet certain technical requirements and be included in a system that enables reuse.

Here are a number of examples:

- drinks bottles for which a deposit is paid
- reusable checkout bags



How do you declare reusable packaging?

When it comes to reusable packaging, only the information obligation applies. This means that you have to include all reusable packaging in your declaration, but you do not pay a contribution for this packaging. If you only declare reusable packaging - and therefore no one-way packaging - to Fost Plus, you do, however, pay the required minimum contribution every year in accordance with our general terms and conditions.

You can declare your packaging in the detailed declaration per base unit or use the declaration per product family. In your annual declaration, you declare all reusable packaging that you have put on the market in the past year. All elements that are part of the reusable packaging are considered to be reusable. So you should also declare the label and the crown cap as reusable.

Proportion of new reusable packaging

In addition, you estimate the proportion of 'new' packaging that you have used for the first time in the past year, for example because you put a new type of bottle on the market or because there are insufficient used bottles in circulation.

For example:

In the previous year's declaration, you declared 1,000 water bottles and 1,000 beer bottles. Of these, you used 50 water bottles and 100 beer bottles for the first time. So for the water bottles you enter 5 % (50 out of a total of 1.000) and for the beer bottles, the figure is 10 % (100 new bottles out of a total of 1.000).

Reusable packaging in Multipacks

In certain cases, you combine a reusable packaging with a one-way packaging. This is the case, for example, for beer bottles with a deposit (reusable) which are packed together in a plastic wrapper (one-way). In that case, you enter the weight of the reusable packaging under 'reusable' and that of the one-way packaging under 'Multipack'.

For example:

You prepare a packaging sheet for six reusable beer bottles packed in a plastic wrapper. You enter the weight of the bottles, the labels and the crown caps under 'reusable'. The weight of the plastic wrapper should be entered as 'Multipack'. A contribution is only charged for the weight indicated as 'Multipack'.

Multipacks

A Multipack is a type of household packaging that combines several individually packed consumer units and is intended to be sold in this way to the consumer. The consumer can remove this collective packaging without affecting the properties of the individual products. In most cases, the individually packed products are also sold to consumers separately.

To determine whether collective packaging is a household Multipack (to be declared to Fost Plus) or industrial secondary packaging (to be declared to Valipac), a number of rules have been drawn up, including specific criteria for drinks, sweets, other consumable products and non-consumable products.

How do you declare Multipacks?

You can declare your Multipacks via the declaration per base unit. When drawing up a packaging sheet, you indicate the material category and the weight under Multipack.

Full details are provided further on in this document



A few examples:

- A pack with six bottles of soft drinks in a plastic outer wrapping
- Two spray cans of shaving foam in plastic film
- A 500-g packet of individually wrapped biscuits
- Three bags of crisps packed together with plastic film around them
- Six cans of vegetables + two free cans with a plastic wrapper around them, packed together as a special offer.

Service packaging is packaging that is used to offer goods or services to the consumer. This packaging is usually only applied at the moment when the product is sold to the consumer.

Examples of service packaging include bread bags, wrapping paper, pizza boxes, processed meat pots, checkout bags, disposable cups, etc.



Who is responsible for the packaging?

Companies that produce service packaging in Belgium or import it into the country are by law responsible for the packaging. They have to fulfil both the information obligation and the take-back obligation.

There are various ways of doing this:

- You can declare all your service packaging yourself.
- You can have your customers declare all service packaging.
- You can declare part of your service packaging yourself while your customers deal with the other part.

Legal liability always remains with the producers and importers of service packaging. Even when you transfer (part of) your obligations, in the event of an official inspection you have to be able to demonstrate that you fulfil your take-back and information duty.

How do you declare service packaging?

Service packaging can be declared to Fost Plus in two ways.

- Via the declaration per base unit: you prepare a sheet for each packaging (unit) giving the precise composition and the weight of the packaging.
- Via the simplified declaration for service packaging.
- Via the simplified declaration for service packaging. From declaration 2022, plastic carrier bags will have to be declared via the declaration of plastic carrier bags.

Full details of the declaration of your service packaging and information about issuing and accepting mandates can be found on the following pages.



How do you fulfil your legal obligations as a producer and/or importer?

03

- You can declare all service packaging yourself.
- You can have your customers declare all service packaging.
- You can declare part of the service packaging yourself, while your customers deal with the other part.

LEGAL RESPONSIBILITY

If an official inspection is carried out, the party responsible for the packaging has to demonstrate that they fulfil their take-back and information obligation. For service packaging, the legal liability lies with the producers and importers, irrespective of whether or not the fulfilment of the obligations has been transferred.

INVOICING

No rules are imposed for the invoicing of the Green Dot contributions by the supplier to their customers. The supplier can opt to declare the Green Dot contributions:

- by including a separate line on their invoice or
- by including it in the selling price or
- by not charging their customers.

When can you transfer or take over the fulfilment of the legal obligations?

The service packaging that is put on the Belgian market is subject to a take-back obligation in Belgium.

It is possible that, as a producer and/or importer, you may not always know whether the packaging that your Belgian customers buy will ultimately be offered to consumers in Belgium as service packaging.

After all, your Belgian customers may:

- 1. Export the service packaging.
- 2. Sell the service packaging to Belgian companies without being aware of the final destination.
- 3. Use the packaging to produce packed goods in Belgium.

In cases 1 or 2 you can transfer the declaration to your customer.

In case 3, this does not involve service packaging and the producer of the packaged product is the party responsible for the packaging. There is therefore no need for a mandate in this case.

4. As a customer of a Belgian producer or importer of service packaging, you sometimes do not know whether this packaging is intended for consumers in Belgium. In that case, you should also consider transferring the declaration.

The mandate

If you transfer the obligation to submit a declaration, both the principal and the representative have obligations. Both parties have to conclude the 'Mandate for service packaging' with one another. You can download a standard contract in MyFost.

ARE YOU A PRINCIPAL?

AS A PRINCIPAL, YOU TAKE THE **FOLLOWING STEPS:**

- Join Fost Plus via our online. membership module.
- Grant your customer, the representative, a mandate via the 'Mandate for service packaging' contract. Download this document on MyFost.
- Hand your mandates of Fost Plus.
- Submit the necessary declarations to Fost Plus and provide details of your representatives.
- Indicate per delivery and/or invoice sent to the representative which packaging is included in the mandate.

ARE YOU A REPRESENTATIVE?

AS A REPRESENTATIVE, YOU TAKE THE **FOLLOWING STEPS:**

- Accept the mandate from your supplier, the principal, via the 'Mandate for service packaging' contract. Download this on MyFost.
- Join Fost Plus via our online membership module
- Submit the necessary declarations to Fost Plus and give details of the suppliers who have given you a mandate.

YOU CAN BE BOTH A PRINCIPAL AND A REPRESENTATIVE:

- principal: if you produce and/or import service packaging in Belgium
- representative: if you purchase service packaging in Belgium.

Mandate management

Managing mandates calls for constant follow-up throughout the year. The principal bears responsibility for managing the mandates. This management is extremely important in the exceptional case that the representative does not fulfil its responsibilities. In that case, Fost Plus has to be able to inform the principal of this.

• As a principal, you manage your mandates online via your declaration in MyFost. You will also find a list of all Fost Plus members on www.fostplus.be.

WHAT IF A REPRESENTATIVE DEFAULTS?

A representative defaults in the following cases:

- if it does not join Fost Plus.
- if it does not submit a declaration
- If it does not pay its invoices to Fost Plus.

Fost Plus informs the principal of this. After all, if the representative defaults, the principal will have to terminate the mandate and take care of the declaration itself



If you only declare service packaging, you use the simplified declaration for service packaging.

PRINCIPLES

In conjunction with the relevant professional federations, Fost Plus has developed a declaration system that simply involves providing information per packaging material and therefore not per individual service packaging unit.

HOW DO YOU FILL IN YOUR DECLARATION?

• Determine per packaging material how many kilograms you have to include in your own declaration.

This concerns all service packaging that you put on the Belgian market, for which you have not given your customers a mandate and:

- that you produce in Belgium or
- that you import directly into Belgium or
- for which you have received a mandate from your Belgian supplier.
- If you have granted and/or received at least one mandate for service packaging, then you should include the data on this mandate in your declaration.

HOW DO YOU FILL IN THE MANDATES?

A distinction should be made between the mandates that you have granted and the ones you have received.

For the mandates that you have granted, fill in the 'Given mandates' section. You enter the details of your clients and the weight delivered per packaging material, per client.

For the mandates that you have received, under 'Received mandates' you enter the details of your suppliers and the weight received per packaging material, per supplier.

03

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DECLARATION OF SERVICE AND OTHER PACKAGING

If you declare other packaging as well as service packaging, you should choose from among the following declaration systems:

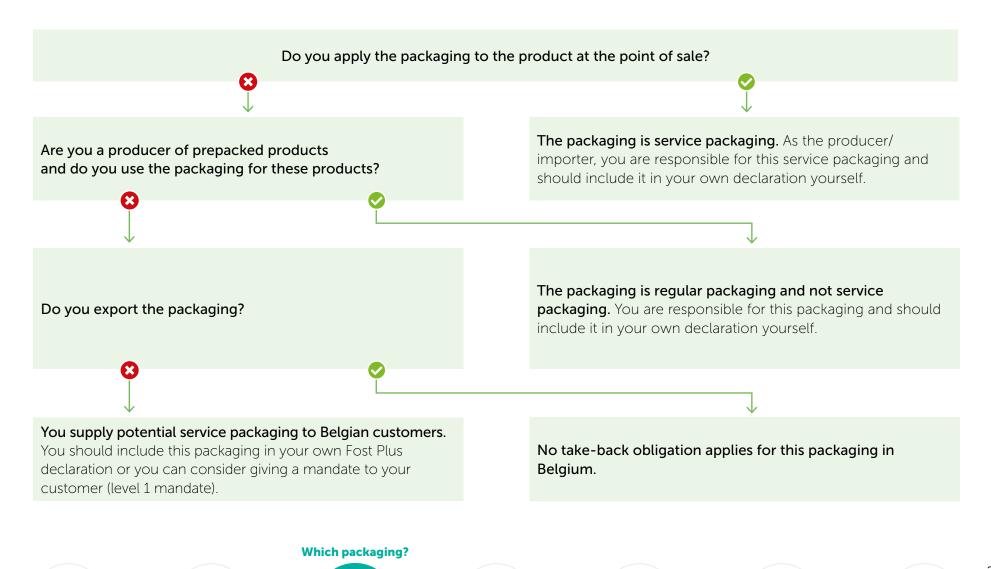
- Detailed declaration for the service and the other packaging.
- Declaration of the service packaging via the simplified 'service packaging declaration' and 'detailed declaration' for the other packaging.
- Declaration of the service packaging via the simplified 'service packaging declaration' system and 'fixed-price declaration' for the other packaging.
- 'Turnover declaration' for all packaging, including service packaging. This is only possible if all the packaging is included in the reference declaration. This declaration type is only possible as of the second declaration.

N.B.: carrier bags are service packaging but may only be declared via the 'Carrier bags' declaration

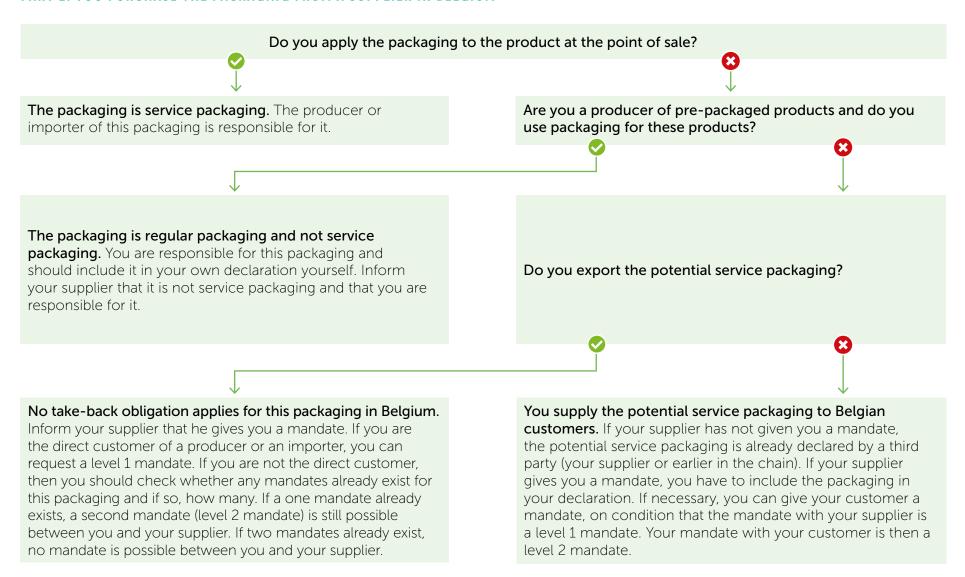
Service packaging decision tree

This decision tree should be used separately for each packaging.

PART 1: YOU ARE THE PRODUCER OR IMPORTER OF THE PACKAGING



PART 2: YOU PURCHASE THE PACKAGING FROM A SUPPLIER IN BELGIUM



Explanation recipients categories

RECIPIENTS THAT ARE INTENDED TO BE USED AS A PRODUCT.

RECIPIENTS THAT ARE INTENDED TO BE FILLED BY HOUSEHOLDS

Certain recipients are intended to be filled by households. In that case, the recipients are not packaging. After all, they are not intended to surround, protect, ship, deliver and/or offer goods along the path from producer to user or consumer. Their intended use by households can be seen from the fact that they are sold in small quantities or from the typical consumer packaging of these recipients. Consumer packaging often contains information intended for the consumer. This may be the number of units, the name of the producer, the brand name, the price, etc.

As these recipients are not packaging, the cooperation agreement does not apply to them. The consumer packaging around the recipients is, however, packaging subject to the take-back obligation.

Examples:

- Aluminium trays sold in tens.
- Disposable cups packed in groups of 10 in consumer packaging.
- A roll of freezer bags sold in a typical consumer packaging.

Counterexample:

 Empty bowls for snacks or cups packed in groups of 500, even if they are sold in stores. Large volumes are not intended for households, but for professionals such as chip shops and snack bars.



RECIPIENTS THAT ARE INTENDED TO BE USED BY COMPANIES AS A PRODUCT.

Companies and institutions such as schools, hospitals, nursing homes, OCMW/CPAS welfare facilities and prisons can use a recipient for a purpose other than packaging. These are recipients used in companies where the intention is not to put a product on the market and there is no 'packaging-product' couple.

Examples:

- Aluminium trays used in laboratories.
- Disposable cups provided for staff in an office when no specific product is offered.
- Disposable plates and cups used for patients' meals.

As this is not packaging, the cooperation agreement does not apply to them.

Counterexamples:

- Catering companies that supply to and/or run kitchens/canteens in companies and institutions, such as schools, hospitals, nursing homes, OCMW/CPAS welfare facilities and prisons or that supply private individuals, intend to put products on the market. The party responsible for packaging for the recipients used depends on the way in which the recipient is filled (see page 114).
- Recipients used in dispensing machines (for example disposable cups and the packaging of the products on offer).

RECIPIENTS THAT ARE INTENDED TO BE FILLED ON A PACKAGING LINE.

Recipients that are intended to be filled on a packaging line to put pre-packed household products on the market are packaging but not service packaging.

The responsibility for this packaging lies with the party that packages the products in Belgium (packaging responsibility type A).

This packaging usually contains commercial and other information about the packaged product, such as the producer, the product name and/or the brand, the ingredients, the weight, the volume and/or the number of items.

Examples:

- Cardboard packaging in which frozen goods are packed, such as pizza boxes bearing the name of the producer as well as the ingredients and the weight of the pizza.
- Plastic bowls for processed meats, bearing the name of the producer, the type of processed meat, the brand and the weight of the product.
- Bags that are sealed before they reach the store, such as a plastic bag of potatoes.

RECIPIENTS THAT ARE INTENDED TO BE FILLED AT THE POINT OF SALE.

Recipients that are intended to be filled manually at the point where they are provided for consumers of goods or services are service packaging. Belgian producers and/or importers of service packaging are responsible for the packaging (packaging responsibility type D).

The term 'the point where they are provided for consumers' should be interpreted broadly here and covers not only traditional points of sale (such as butchers and bakers), but also stands (such as hamburger and flower stands), trade fairs, dispensers and canteens.

Examples:

- Checkout bags.
- Plastic pots for processed meats at the butcher's.
- Bread bags.

CARRIER BAGS

There are three types of carrier bags:

- one-way carrier bags,
- reusable carrier bags and
- bags that are not packaging

One-way carrier bags are bags designed for one-time use. It concerns packaging for which both the take-back obligation and information obligation applies.

Reusable carrier bags are bags that are designed to be reused for the same purpose and purpose and for which a system exists system to exchange the worn out carrier bags exchange. It concerns packaging for which the take-back obligation does not apply, but the information obligation applies.

Carrier bags that are not packaging.

Carrier bags made of sturdy material, which are designed to be be reused almost indefinitely for the same or another purpose and for which there is consequently no system of exchangeability, are not packaging. Possible examples are: carrier bags made of nylon, cotton, jute, straw woven (artificial) fabric. For this type of carrier bag is not subject to a take-back nor information obligation, as it does not concern about packaging.

NAPKINS

03

Napkins are considered to be a product, not packaging. Napkins intended for fast-food restaurants, self-service businesses, company canteens, bakers, chip shops, etc. are usually offered to customers separately. In a minority of cases, the napkin is used to package something which is offered to the customer packaged.



N.B.:

Does your company put carrier bags on the market? If so, then as of the 2021 declaration year, you have to declare this via the new declaration specifically for carrier bags. Carrier bags used to be declared via the service packaging declaration or the detailed declaration. So when submitting your declaration, take care not to declare your carrier bags twice!

Disposable plates and cups can be subdivided on the basis of their appearance and intended use.

Appearance

Disposable plates and cups that bear a brand name and/or product or company logo referring to a product that is offered on the plate or in the cup are service packaging.

Disposable plates and cups with a company logo or name that does not refer to the consumer product offered on the plate or in the cup are not service packaging, unless specific provisions are made as regards the intended use (see Intended use).

Disposal cups that do not bear a name, logo or brand are not service packaging, unless specific provisions apply with regard to intended use (see Intended use).

Intended use

Disposable plates and cups that are used among other things at festivals, concerts, trade fairs, on trains, in cinemas, fast-food restaurants, chip shops, aeroplanes, etc. to put products on the market there, are service packaging.

Disposable cups used in dispensers are service packaging.



Non-exhaustive list

Product name	Service packaging	Packaging other than service packaging	Not packaging
Carrier bags	Disposable or reusable for the same purpose		Made for virtually unlimited reuse for the same or another purpose
Reusable crates used by private individuals to shop			②
Bread, roll, baguette, biscuit and sandwich bags and bags in bread dispensers (paper, plastic, etc.)	⊘		
Bags on rolls provided at the point of sale (paper, plastic, etc.), e.g. for fruit and vegetables	⊘		
Chicken and ribs bags	⊘		
Sweets bags provided at the point of sale	⊘		
Trays, plates, boxes, pots, bowls, dishes, bottles, e.g. tart, biscuit and chocolate boxes, pots for cold meats, salads or ready meals, chip, fruit and sauce trays, etc.	Filled at the point of sale/ by the shopkeeper	Filled in packaging	Sold to the consumer
Catering boxes and bowls	⊘		
Disposable plates	⊘ Product-packaging couple		Sold to the consumer
Pizza boxes	Without product name and ingredients on the box	With product name, ingredients, weight, etc. on the box (e.g. for frozen goods)	
Cups	Product-packaging couple (including dispensing machine cups)		Not product-packaging couple
Soup and pasta cups filled at the point of sale/by the storekeeper	Ø		

Product name	Service packaging	Packaging other than service packaging	Not packaging
Wrapping and packing paper and film used at the point of sale (cellophane, kraft paper, aluminium, etc.) e.g. film around flowers, roll at the checkout at the dry cleaners, etc.	•		
Duplex paper used at the point of sale and to be given to the consumer, e.g. for meat or cheese	•		
Covers and coat hangers used in dry cleaners and laundries intended for private individuals	•		
ce cream cups filled in the presence of the customer	②		
Adhesive tape, cord, ribbon, string, twine, bows, etc. used at the point of sale	•		
Napkins			②



Promotional articles

Promotional articles or giveaways are items or gadgets that companies give to (potential) customers, with the intention of advertising. The companies usually distribute them widely at trade fairs, at new product launches, at consumption in restaurants, cafes or hotels, at open days, etc. They are often printed with the brand or logo of the company offering the items.

A few examples of promotional articles are: a balloon; a lighter; gadgets: a calculator, a bottle opener, a cap, a notepad,

N.B.: These are not promotional offers where a product is offered for free or cheaper, such as 'three products + one free' or 'second product at half price',...

Commercial gifts

In the corporate world, companies offer free products for the purpose of maintaining a commercial relationship.

These promotional gifts are often printed with the brand or logo of the company offering the items. They involve products of some value that fall outside the core business of the company itself.

Clothing, leather goods, a watch, a clock, a ballpoint pen, etc.





IMPORTED PRODUCTS

The importer of packaged promotional articles and commercial gifts is always the responsible for packaging, even if he does not use the products himself as promotional articles or commercial gifts.

PRODUCTS PACKAGED IN BELGIUM

There is a distinction between **standard packaging** and **packaging tailored** to the customer.

Standard packaging

The company that packages promotional articles or commercial gifts in Belgium or has them packaged in standard packaging to market them on the Belgian market is responsible for packaging for these products, even if it does not use the products itself as promotional articles or commercial gifts.

Important:

Standard packaging is the packaging that the producer applies or has applied as standard.

Control over the choice of packaging lies with the producer. These are packaging that is available to all customers in the same form. The customer can optionally choose the colour and/or have a logo applied.

Customised packaging

Promotional articles and commercial gifts can also be packaged in customised packaging for one client, whereby the customer determines the composition, shape, colour and printing of the packaging. He also has his brand or logo applied to the packaging. In this case the owner of the brand or logo is the responsible for packaging.

You can use a fixed-price declaration or a detail declaration.



Certain household packaging is put with the Household Hazardous Waste after use because it has contained toxic or harmful products. Members of the public may not put this packaging in the blue PMD bag, but should take it to the recycling park. It is then further processed in specialised centres.

What packaging is involved?

In practical terms, this is packaging that contains the following products:

- Paint, varnish and lacquer
- Adhesives and silicones
- Lubricants, fuels, motor oils and mineral oils
- Pesticides (herbicides, insecticides, fungicides, etc.)

The products should always be put with the Household Hazardous Waste, even when they comprise exclusively natural or organic ingredients.

In addition, the following packaging belongs in the HHW category:

- Gases for domestic use offered in single-use containers, excluding containers for nitrous oxide that is used improperly.
- Packaging with one of the GHS06 or GHS08 hazard symbols or a child-resistant closure.

N.B.: If you put a child-resistant closure on your packaging as a precaution without being obliged to do so by law, you should also declare your packaging as HHW. This only concerns a child-resistant closure (with a white top that has to be pressed down vertically). A safety top (that usually has to be pressed sideways before turning) is not a child-resistant closure.



HHW packaging	Example	Product family 2021	Packaging that is not HHW	
Glues and silicones	Adhesives, PU foams, sealants,	G2	Children's glue, office glue, glue stick	
Paint, varnish and lacquer	All paints, varnishes and lacquers, irrespective of their base	G3	Craft paint for children	
Lubricants, fuels, motor oils and mineral oils	Anti-corrosion agents, degreasers, lubricants, penetrating oils	C1	Salad and frying oils, vegetable oils	
Pesticides and herbicides	herbicides, insecticides, fungicides, other biocides and plant protection products	F1		
Gases for domestic use offered in single-use containers, excluding containers for nitrous oxide that is used improperly.	Gas cylinders for gas cookers or camping cookers, gas refill bottles Attention: The metal gas bottle itself is also packaging and must be declared!	F2	Whipped cream cartridges	
Presence of child-resistant closure Presence of 1 or 2 of the following CLP hazard symbols: GHS06 (toxic) or GHS08 (long-term health hazard)	White spirit, acetone, unblocker, ammonia	C1	Packaging with a safety closure or safety cap other than a child-resistant closure	

How do you declare Household Hazardous Waste packaging?

In the detailed declaration per base unit, you select the Household Hazardous Waste fee type. You declare all packaging elements of the packaging that are taken to the recycling park as HHW. All packaging elements for which another selective collection method applies should be included in the material category.

For example:

 You declare a bottle of insecticide sold in a cardboard box. You declare all the elements of the bottle (including the lid and the label) as HHW. The cardboard box can be declared as 'disposable' because the consumer can sort the box with the paper and cardboard.

If packaging is obstructive or discouraged packaging that has to be put with the HHW after use, you should declare this as HHW and not as obstructive or discouraged packaging.

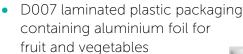
Obstructive or discouraged packaging is packaging that seriously disrupts selective collection, sorting and/or recycling.

A dissuasive fee is applied to such packaging, which is twice as high as the next highest fee. The high fee is intended to encourage companies to avoid this packaging and replace it with recyclable and more sustainable alternatives as quickly as possible.

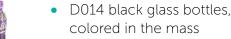
What is obstructive or discouraged packaging?

- D001 plastic can with metal base or top
- D005 oxo-degradable packaging
- D002 laminated plastic packaging with aluminium foil for beverages
- D003 laminated paperboard packaging of chips with plastic or metal uppers or bottoms
- D004 laminated paperboard packaging of milk powders with plastic or metallic underneath or on top





- D008 laminated plastic wrappings containing aluminium foil for toiletries and body care
- D009 aluminium foil laminated plastic containers containing aluminium foil for prepared meals
- D010 laminated plastic packaging containing aluminium foil for pet food
- D011 laminated plastic packaging containing aluminium foil for wine (bag in box)
- D012 coloured plastic packaging with colours containing carbon black
- D013 biodegradable (or compostable) plastic packaging



- D015 paper/cardboard packaging with a plastic coating on all sides (except beverage cartons - category 008)
- D016 paper bags laminated with aluminium inside for powdered sauces and soups
- D017 plastic/ aluminium laminated packaging for coffee
- D018 plastic/aluminium laminated packaging for cereals











You must declare this packaging via the detailed declaration, by assigning each packaging element its material category and also selecting the material type "discouraged - single use". Finally, select the corresponding code in the drop-down menu that appears under "description of the base unit".









to use a simplified declaration type.

Parcel or transport packaging

Parcel or transport packaging is any packaging added in order to ship products in the context of sales via mail order or via internet to private individuals.

How do you declare parcel packaging?

You can do this either via the detailed declaration or by using one of the simplified declaration types.

Via the detailed declaration

To declare via the detailed declaration, select the option 'Yes, I wish to be able to describe parcel packaging in new packaging sheets that I create in MyFost' in Settings. Then, allocate the weights per material in your packaging sheet under 'Composition'.

Via a sectoral declaration type

- the parcel packaging declaration; you do not have to draw up a separate packaging sheet for this, but you should indicate the total weight that you have put on the market per material category. The total weight therefore refers to the material that you have used for the parcel packaging itself, and not to the weight of the packaging of the products that are sent in the parcel packaging.
- the e-commerce declaration (the parcel packaging + the product packaging); you do not have to draw up a separate packaging sheet for this, but to declare the quantities that you have put on the market, per type of package. Three sorts of packages have been defined on the basis of format: small (<40l), medium (40-90L) en large (>90L). The standard composition per format was established on the basis of the package itself and the contents of the package. So this type of declaration differs from the 'parcel packaging' in that the packaging of the content of the package is included in the calculation. N.B. For this type of declaration, you pay a supplement of 10 %.

Schematic overview of the types of packaging

	Definition	Household	Industrial	Examples
Primary packaging	Packaging that forms a sales unit at the point of sale. See also important information about the distinction between household and industrial.	•	•	Household: A bottle of shampoo, a butter tub, a can of lemonade, a jar of mayonnaise containing less than 1.2 kg, a 1.5 l drinks bottle. Industrial: The packaging of computers and computer accessories, the individual packaging of basic ingredients for bakers, the individual packaging of work clothes for professionals, a jar of mayonnaise containing more than 1.2 kg, a 30-l barrel of beer.
Service packaging	Packaging that is applied in the place where products or services are offered to the consumer. Usually applied when item is sold to the consumer.	•	8	A chocolate box, a plastic pot for meat products at the butcher's, a cup in a drinks dispenser, a sweets bag, a bread bag, a pizza box, etc. N.B.: carrier bags are service packaging but may only be declared via the 'carrier bag' declaration.
Secondary packaging or collective packaging	Packaging that is designed to hold together a number of sales units at the point of sale (with the exception of Multipacks.	8	Ø	A wooden crate as packaging for 6 or 12 bottles of wine, a box as packaging for bags of crisps.
Promotional articles	Promotional articles or giveaways are items or gadgets that companies give to (potential) customers, with the intention of advertising. The companies usually distribute them widely at trade fairs, at new product launches, at consumption in restaurants, cafes or hotels, at open days, etc. They are often printed with the brand or logo of the company offering the items.	•	×	A balloon, a lighter, gadgets: a calculator, a bottle opener, a cap, a notepad,
Commercial gifts	In the corporate world, companies offer free products for the purpose of maintaining a commercial relationship. These promotional gifts are often printed with the brand or logo of the company offering the items. They involve products of some value that fall outside the core business of the company itself.	⊘	8	Clothing, leather goods, a watch, a clock, a ballpoint pen, etc.
Multipacks	These are collective packaging units designed to be taken away by the consumer.	•	8	Packaging around six 1.5l bottles of lemonade, packaging around two aerosols.

Tertiary packaging	Packaging designed to load and transport a number of primary and secondary packaging units.	8	•	A pallet, film around a pallet.
Hazardous household waste (HHW)	Household packaging that are sorted into Small Hazardous Waste (HHW) after use because they contained toxic or harmful products.	Ø	•	Household : pot of paint ≤ 10 l / kg, can of white spirit ≤ 5 l, insecticide. Industrial : bottle of gas with a return system, fire extinguisher, pot of paint > 10 l
Obstructive packaging	Packaging that prevents the selective collection, with the result that the replacement 'obstructive packaging' rate applies.	Ø	8	See information on page 37.
Parcel packaging	Any packaging added in order to ship products in the context of sales via mail order or via internet to private individuals.	Ø	8	A cardboard box or plastic bag as wrapping to ship products by courier.

04 How do you draw up and submit

your declaration



New in the 2025 declaration

Breakdown of Categories 011-05 and 011-09

To gain better insight into the use of packaging with specific recycling challenges and to improve future reporting and cost allocation accuracy, two new codes have been introduced: one for rigid PET packaging elements (such as PET trays), and another for plastic films other than PE.

Which codes do you use for which packaging?

011-05-A

= Rigid packaging elements, other than bottles and flasks, made of transparent thermoformed mono APET, such as trays and cups.

Note: This category is not valid for multilayer PET trays (for which category '011-05' applies) or for opaque thermoformed PET (for which category '011-08' applies).

011-05

= Rigid packaging elements, other than bottles and flasks, made of transparent thermoformed multilayer PET, such as trays and cups made of APET/PE, APET/ PE-EVOH-PE, or APET-EVOH-APET.

011-09-A

= Flexible packaging elements containing at least 95% PP.

011-09

= Other flexible packaging elements consisting of at least 95% plastic (e.g., mixed PO and multi-materials such as PET/PE, PA/PE, PP/PETmet/PE, and similar combinations).

Filling in recycled content and barcodes: strongly recommended

These fields will contribute to better data processing and administrative simplification in the future:

Percentage of recycled material per packaging element

For each packaging element (such as bottles, caps, labels, etc.), you can report the percentage of recycled material. This is especially important for beverage cartons in light of increasing regulations regarding recycled content.

Barcodes (EAN or GTIN)

Providing barcodes (EAN or GTIN) for each product is also strongly recommended. This is part of a collaboration with GS1, which will eventually enable automatic data exchange between GS1 and the packaging sheets. This will significantly reduce your administrative burden.



Detailed declaration - declaration per base unit

With a declaration per base unit, you prepare a packaging sheet for each packaging. Here you give specific details about matters such as the composition of the packaging and the weight per packaging material.

You can prepare your packaging sheets in two ways: manually via the library in MyFost or via an import from Excel.

If you use the same packaging for different products, you can opt to prepare a separate sheet per product or one packaging sheet for the various products together.

Once you have prepared all the packaging sheets, you indicate how many units of this you put on the Belgian market during the declaration year for each packaging sheet.

In the following years, you only have to prepare new packaging sheets for modified and new packaging.

In subsequent years, you only need to prepare new packaging sheets for modified and new packaging.

Don't forget to update old packaging sheets if necessary or close them:

packaging that is no longer relevant before 2024 by means of an expiry date or that have quantity '0'.'

For each packaging sheet, the contribution is calculated on the basis of the material and the weight that you have entered, excluding the weight of reusable packaging. Unit fees per kg are applied for each material (the Green Dot fees). The contribution for each packaging sheet is



then multiplied by the numbers that you have declared. The contribution that you pay is therefore geared entirely to the packaging that you put on the market. The unit fees change every year in line with the costs incurred by Fost Plus for the collection, sorting and recycling of the packaging.



Preparing a packaging sheet

Packaging sheet

In MyFost, go to the 'Packaging sheets' tab and click on 'My sheets'. At the bottom, click on '+ new household'.

The data that you have to enter to produce a complete packaging sheet can be divided into a number of large blocks that we go through step by step below.

Tip

Before you start preparing packaging sheets and entering packaging data, it is best to think carefully about the base units that you wish to work with and remain consistent. For example, do you opt to prepare a packaging sheet for one can or for a multipack of six cans?

Tip

Choose a sheet unit that corresponds to the way in which you record your sales figures. After all, you will have to indicate how much you have put on the market per packaging sheet. This avoids the risk of inconsistencies and you save yourself a lot of conversion work.

1 Product description

Provide as accurate as possible a description of the product that you put on the market.

3 Product family

Select the **product family** to which the product belongs from the drop-down menu.

3 Type of responsibility

Select the **type of responsibility** that you have for this packaging from the drop-down menu.

4 Use sheet

You can choose when your packaging sheet becomes valid:

- Starting next declaration year: your packaging sheet is valid as of 1 January of the next declaration year.
- In corrective or retroactive declaration: your packaging sheet is used specifically for a corrective declaration or a retroactive declaration.
- At specific date: you choose the date when the sheet becomes valid. You can use this option, for example, when you draw up a packaging sheet for packaging that you put on the market for the first time during the course of the year.

Tip

Is your packaging set to change in the coming months? If so, prepare a new version of your packaging sheet now with the day on which your packaging is to change.

5 Internal reference

Here you can add your own internal reference to the packaging.

6 Reference codes

You can add up to 10 extra reference fields. Click on 'Add reference'. Via the 'Settings' tab, you can give your own names to the related labels, numbered 1, 2, 3, etc. as standard.



Description of a base unit (BU)

WHAT IS A BASE UNIT?

A base unit is the smallest unit of a packaged product that consumers can purchase separately. For drinks, for example, the base unit is one bottle, regardless of whether or not this is sold in a Multipack with several bottles. For yoghurt pots that are packaged in fours and cannot be bought separately by consumers, a pack of four yoghurt pots is therefore the base unit.

A base unit can consist of a single packaging material – for example, an aluminium can containing a soft drink – or several packaging materials – for example, a glass jar containing chocolate spread with a plastic lid and a paper label.

WHAT IS A SHEET UNIT?

You can opt to prepare a packaging sheet for one base unit, for example a bottle containing a soft drink. But you can also combine several base units in one sheet, for example for a Multipack of six bottles that you put on the market as such. You can also opt to link your packaging sheet to the way in which you supply your customer. In that case, you can prepare one sheet for 100 frozen pizzas that you package in an outer wrapping.

If your packaging contains multiple individually packaged consumption units, we refer to this as a multipack. Read the guidelines on p.68 to see how best to indicate this.



Barcodes

Add the barcode (EAN/GTIN) to the base unit. Optionally, you can activate an automatic check on the barcode by selecting the option 'Yes, I would like to activate GTIN validation on the optional field of the barcode' in 'Settings'. If you tick this option, for each new packaging sheet that you create, the barcode entered is validated according to the applicable GTIN rules.

2 # BU per sheet unit

Enter the number of base units for which you want to prepare the sheet. If you want to prepare the sheet for six bottles of water packaged together, then enter the number 6. If you want to prepare the sheet for 100 pizza boxes together, then enter the number 100.

3 Type of packaging

The packaging of a product may consist of various elements. Declare the main type of packaging element here. Depending on the situation, this is the heaviest or the largest (primary) element.

Product Volume per BU / Product Weight per BU

Indicate whether the content of the product is determined according to volume (in ml, cl or litre) or according to weight (in g, kg or tonnes).

#BU per sheet unit	3 Type of packaging			Add an image	
			▼	 	
Product Volume per Bl	Measurement unit Product We	eight per BU	Measurement unit		
	▼		▼		

Composition

Under the 'Composition' of your packaging, you indicate whether it is primary, secondary or tertiary packaging. You can declare **Multipacks** here, as well. If a primary packaging or a Multipack is made of various materials, then add a separate material line per packaging material.

Composition					
Primary					
Description component Add a primary materia	Material al line	Wgt / sheet Unit g ▼ Total per BU	per BU 0,000 g	% RC	Î
Multipack					
Description component	Material •	Wgt / sheet Unit g ▼	per BU	% RC % BS Fee type One-way - standard	Î
Add a Multipack mater	rial line	Total per BU	0,000 g		
Secondary					
Description component Add a secondary mate	Material erial line	Wgt / sheet Unit g ▼ Total per BU	per BU 0,000 g	% RC ① % BS ① Fee type ① One-way - standard	Î
Tertiary					
Description component Add a tertiary materia	Material value line	Wgt / sheet Unit g ▼ Total per BU	per BU 0,000 g	% RC % BS Fee type One-way - standard	â

PRIMARY PACKAGING

Description of component

Here you can provide a description in your own words of the specific packaging component for which you enter the weight. For example: the label on the front, the bottle, the tray, the sealing film, etc.

2 Materiaal

Indicate which packaging material each packaging component consists of.

Consult the Green Dot material specifications to determine the category under which you should declare the (various) packaging elements.

Consult the Green Dot specifications.

3 Wat / sheet

Indicate the weight of the total number of base units for which you are preparing the sheet. For example, if you have opted to

prepare a sheet for six bottles, then give the total weight for the six bottles together per packaging material.

4 Unit

Indicate the unit in which you with to enter the weight.

5 Total per BU

MyFost automatically calculated the weight for one base unit. The total weight that you have entered under Wgt/sheet is divided by the number that you gave earlier under # BU per sheet unit.

6 % RC

For each material line, you can declare what percentage of recycled raw materials was used.

7 % BS

For each material line, you can declare what percentage of vegetal raw materials was used.

8 Fee type

One-way or reusable

For each material line, you can indicate whether the 'one-way' or 'reusable' fee applies.

If packaging is reusable, all the components of the packaging are reusable. For example, if you declare a reusable bottle, you can also declare the label and the crown cap under the reusable fee.

Consult the chapter on reusable packaging.



Household hazardous waste (HHW)

One-way packaging of products that have to be sorted with the Household Hazardous Waste (HHW) after use have to be declared under the HHW fee. You declare all the elements of the packaging that may come into contact with the product and/or be taken to the recycling park as HHW.

For example

You declare a bottle of insecticide that is sold in a cardboard box. You declare all elements of the bottle (including the lid and the label) as HHW. The cardboard boxes can be declared as 'single-use' or 'one-way' because consumers can sort them with paper-cardboard.

Consult the chapter on Household Hazardous Waste.

Obstructive packaging

One-way packaging that is on the list of obstructive packaging also has to be declared under the 'Obstructive' fee. When vou select the 'Obstructive' fee in your packaging sheet, a new field appears in the 'description of the base unit' section in which you specify which type of obstructive packaging this is.

Consult the chapter on obstructive packaging.

MULTIPACKS

The same rules apply for Multipacks as for primary packaging, with the following two exceptions:

• The weight that you enter under wgt/sheet is the total weight of the packaging material for the Multipack(s) in your sheet unit. The weight is not automatically recalculated by MyFost and divided by the number of base units (# BU per sheet unit).

• The fee type can only be one-way - standard.

Consult the chapter on Multipacks.

SECONDARY AND TERTIARY PACKAGING

For industrial packaging that you have to declare to Valipac, the same rules apply as for primary packaging. The only change involves the material categories, as you have to use the Valipac material categories.





Price

MyFost calculates the price of one sheet automatically. A distinction is made here (if appropriate) between the contribution for your household packaging and that for your industrial packaging.

You can alter the tariff year yourself to simulate the contribution for that specific packaging sheet for another tariff year.



Function



Save

You can save your data and data processing by clicking on 'Save'. In the top right-hand corner of your screen you will see confirmation that your data have been saved. Once saved, the calculated fee per sheet unit will be displayed.

2 New version

You can make a new version of an existing packaging sheet by clicking on 'New version'. A new version of your sheet is then created automatically, containing exactly the same data in all fields. You have to indicate the date on which this new version becomes active. The previous version of the packaging sheet is then

automatically set to inactive one day before the new version becomes active. You use this function mainly when a packaging is changed throughout the year. The two versions of the packaging sheet have the same packaging sheet number, but now also have a version number. At the top right-hand corner under 'Sheet number' your first version will be displayed as v1.0.

In the packaging sheet, you can browse between the different versions by clicking on 'Previous version' or 'Next version' at the bottom of the screen. When you have created a second version, you will see the indication v2.0 at the top right-hand corner in your packaging sheet. If both versions of the sheet are valid within the same

declaration year, make sure to link the correct sales quantities to these different versions in the declaration process.

3 Correct

You can easily modify an existing sheet that has not yet been used in a confirmed declaration by reopening the sheet, making the changes and then clicking on 'Save'. This will overwrite all information in this sheet and you will no longer be able to consult the old information. However, if an existing sheet has already been used in a confirmed declaration, you have to make a correction by opening the sheet, clicking on 'Correct' at the bottom of the screen. and then making the changes. This way,



the existing sheet is turned into a 'revision', and the old information is saved. By default, your first sheet will be assigned version number v1.0. If you correct this sheet, it will be given version number v1.1. At the bottom right-hand corner, you will be able to navigate through the different versions by clicking on "previous version" or "next version".

Only the latest version of the sheet will be considered the active sheet. During the declaration, you can only associate sales quantities with the latest version, as other versions are not visible during the process.

4 Copy

You can make a copy of an existing packaging sheet by clicking on 'Copy'. A copy of your sheet is then created which contains exactly the same data in all fields. The copy is given a new packaging sheet number and is independent from the original packaging sheet. You use this function mainly when you have various packagings that are similar in terms of composition, but for which a few information fields differ. This enables you to easily create different packaging sheets.

Close

If you have already used a packaging sheet in a submitted declaration, you can no longer delete it. You can, however, close the sheet if you don't need it anymore. The sheet is then set to inactive and can no longer be used for your next declaration. You do, however, keep the data from your packaging sheet and you can still consult these data in your library.

MyFost offers many possibilities for sharing information with colleagues, customers and suppliers. This not only makes preparing your declaration a lot easier, but also ensures that all the information remains correct and up to date.

How can you share your sheets with other companies?

Via MyFost, you can share the sheets in your library with other companies that are also members of Fost Plus, so that they can use them for their declaration as well.

- You select the sheets that you want to share.
- Enter the business number of the company with which you want to share the sheets and the e-mail address of the addressee.
- Your addressee can now add your sheets to their library.
- When you make changes to the sheets you have shared, the addressee receives notification of this.

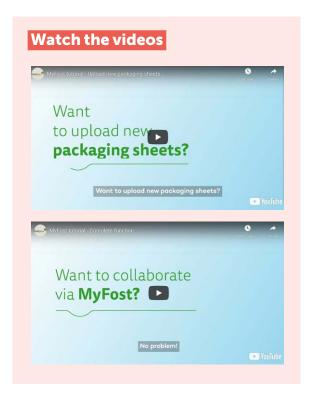
• When you close the sheet, the addressee will no longer be able to consult it.

How can you have sheets supplemented by colleagues and suppliers?

In certain cases, you do not have the necessary data to be able to prepare a packaging sheet. However, one of your colleagues or your supplier does have these data. Via MyFost, you can share specific sheets with them so that they can add the correct data

- In MyFost, you select the sheets in which you would like additional data.
- You enter the details of your contact person and MyFost sends an e-mail to your colleague or your supplier asking them to add data to the sheets.
- The link in the e-mail takes them to a secure zone in MyFost where they can consult and supplement the sheet.
- You can track which sheets you have sent for additional data via MyFost and

- you receive a notification whenever data have been added to the sheets.
- Once you have accepted the additional data, the sheet is sent to your library and can no longer be altered by your colleagues or suppliers.





Go to the tab 'Packaging sheets' and click on 'My sheets'. Underneath, click on 'import' or 'export'.

An import via Excel always creates new sheets that are added to your library. This means that you cannot adapt or delete existing sheets via an import from Excel. To prevent your library containing duplicated sheets after the import, it is best to first empty your library completely every year and then upload all the sheets again via the import. Before deleting your old sheets, you can first create an export of the existing sheets in the correct format so that you can easily process the Excel and you have a back-up of all your packaging data. You can also opt to start from a blank Excel and use the templates available in MyFost.

There are two templates, each with a different layout:

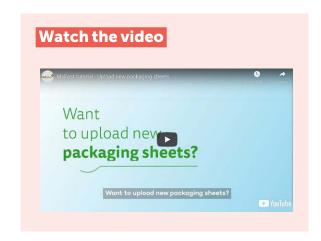
- One row per packaging sheet
- One row per material line

You will find all the codes you need to prepare the Excel file properly under 'Rates and Codes'.

N.B.: For the import into MyFost, only the first sheet in the Excel file is taken into account.

During the import, you are asked to match the columns from your Excel file with the corresponding fields from the packaging sheet. Then take a look at the preview and check that everything is correct. You can monitor all import and export files via 'Import/Export monitor'. Here you can check which errors were found. If the import of some files has failed, you will also find an Excel file here that explains why. The error message appears in the last column.

This video shows you a lot of tips and tricks to make importing and exporting easier.





Codes, materials and descriptions

Materials	Category	Rate (EUR/kg) excl. VAT
RECYCLED		
General		
Glass Bottles, flasks and jars in glass. Except pyrex, crystal or natural opal glass that contains more than 600 ppm fluorine.	001	0,0960
Paper-cardboard Packaging elements in paper-cardboard which either consist of at least 85%* paper fibre or are assessed as recyclable according to the CEPI Protocol Part I for standard mills.	002	0,1503
Steel (≥ 50%) All packaging elements that contain at least 50%* steel.	003	0,1117
Aluminium ≥ 50µm (≥ 50% Alu) All packaging elements that contain at least 50%* aluminium and have a thickness greater than or equal to 50 µm. Except beverage capsules disposed of together with the product (050).	004	0,0481
Aluminium < 50µm (≥ 50% Alu) Packaging made of aluminium thinner than 50 µm containing at least 50%* aluminium. Except beverage capsules disposed of together with the product (050).	013	0,0481
Beverage cartons Any packaging element in laminated cardboard – with or without a cap – that consists of cardboard/aluminium/ plastic or cardboard/plastic, with a minimum of 50%* paper fibre. This is usually used to package liquids, mainly dairy products and fruit juices.	008	0,8180
Cork Packaging elements made of cork.	016-02	0,5855

Materials	Category	Rate (EUR/kg) excl. VAT
Rigid plastics		
PET – Bottles and flasks - Transparent colourless Colourless bottles and flasks in transparent PET with at least 95%* PET.	005-01	0,2718
PET – Bottles and flasks - Transparent blue Blue bottles and flasks in transparent PET with at least 95%* PET.	005-02	0,7252
PET – Bottles and flasks - Transparent – other than colourless and blue Bottles and flasks in transparent PET, with another colour than colourless or blue with at least 95%* PET.	005-03 (of 011-04)	1,0527
PET – Bottles and flasks – Opaque Bottles and flasks in non-transparent PET with at least 95%* PET.	011-06	1,3893
PET (mono) – Hard packaging elements other than bottles and flasks - Transparent Rigid packaging elements, other than bottles and flasks, which consist of transparent thermoformed mono APET, like trays and cups with at least 95%* mono APET. Except multilayer transparent PET (011-05) or PET opaque thermoformed PET (011-08).	011-05 A	1,1244
PET (multi) – Hard packaging elements other than bottles and flasks - Transparent Rigid packaging elements, other than bottles and flasks, which consist of transparent thermoformed multilayer PET, like trays and cups, consisting of APET/PE, APET/PE-EVOH-PE with at least 95%* plastic. Except transparent mono APET (011-05-A) or PET opaque thermoformed PET (011-08).	011-05	1,1244



Materials	Category	Rate (EUR/kg) excl. VAT
Flexible plastics		
PE – Films Flexible packaging elements with at least 95%* of PE.	011-07	1,2844
PP – Films Flexible packaging elements with at least 95%* PP.	011-09-A	1,9546
Other plastic films Other flexible packaging elements consisting of at least 95%* plastic (e.g. mixed polyolefines and multi-materials such as e.g. PET/PE, PA/PE, OPP/PETmet/PE and similar combinations). Except: - compostable or biodegradable plastic packaging (014-02), - aluminium laminates or PV(d)C films, PETG or PET GAG (014-03), - plastic films containing at least 95%* PE (011-07) or PP (011-09-A).	011-09	1,9546

^{*} Weight percentages are excluding inks, adhesives and glues.
Plastic packaging scoring A or B following Recyclass are considered recyclable

Materials	Category	Rate (EUR/kg) excl. VAT
VALORISED		
Compostable and biodegradable plastic packaging Rigid and flexible packaging elements which consist of compostable and biodegradable plastics like e.g. PLA, PHA, PBS, PBAT. Except beverage bags or soft-after-use pads (060, 061) and sticky labels for fruit and vegetables (070, 071).	014-02	3,9092
Other plastic packaging — whether or not composite — where plastic accounts for the greatest weight Rigid and flexible packaging elements that do not fall under the previous material categories. These include e.g.: — laminated plastic packaging elements with an aluminium film (= aluminium laminates); — rigid and flexible packaging elements made of PVC, PVdC, PETG, PET GAG; — flexible CPET materials.	014-03	3,9092
Composite packaging in which paper-cardboard accounts for the greatest weight Composite packaging elements in which paper-cardboard accounts for the greatest weight with a total paper fibre < 85%* and that are not assessed as recyclable according to the CEPI protocol part I for standard mills.	012	3,9092
Wood Packaging elements made of wood.	016-01	3,9092
Other valorised Other valorised packaging made of textile, rubber, etc.	016-03	3,9092

Materials	Category	Rate (EUR/kg) excl. VAT
NON-VALORISED		
Composite packaging in which glass accounts for the greatest weight Composite packaging elements in which glass accounts for the greatest weight, including packaging in pyrex, crystal or opal glass that contains more than 600 ppm fluorine.	017	3,9092
Composite packaging in which steel accounts for the greatest weight Composite packaging elements in which steel accounts for the greatest weight.	018	3,9092
Pottery, ceramics, porcelain Packaging elements made of pottery, ceramics, porcelain.	019	3,9092
HAZARDOUS HOUSEHOLD WASTE		
Household packaging that must be sorted as HHW after use	_	1,0839
OBSTRUCTIVE PACKAGING		
Household packaging that obstruct the collection, sorting or recycling	_	3,9092



04

FOSTPLUSPRODUCTFAMILY

= Product family

Code product family
A
A1
A2
A3
A4
A5
A6
A7
A8
A9
A10
A11
В
B1
B2
В3
B4

Description product family	Code product family
Spirits, aperitifs and brandies	B5
Wines, champagnes, sparkling wines and ciders	В6
Waters	В7
CLEANING AND MAINTENANCE	С
Cleaning and maintenance products	C1
Accessories for cleaning and maintenance products (e.g. brush, mop, bucket, sponge,)	C2
BODY, HAIR AND DENTAL CARE	D
Hair care products	D1
Body and dental care products	D2
Acessesories for body, hair and dental care products (e.g. toilet paper, paper tissues, toothbrush, hair brush)	D3
PHARMACEUTICAL PRODUCTS	E
Medicine (including products for veterinary surgeons, dentists, physiotherapists,)	E1
GARDEN ITEMS	F
Flowers, plants, seeds, and garden products (e.g. fertilizers, compost,)	F1
Tools and accessories for gardening (e.g. pots, parasol, barbecue,) and camping	F2



Description product family	Code product family
ANIMALS	К
Feed, care products and accessories for animals (e.g. toys, cat litter,)	K1
MISCELLANEOUS	z
Matches, lighters	Z1
Jewellery, watches	Z2
Newspapers, magazines and books	Z3
Commercial gifts and promotional articles	Z4
Tobacco (e.g. cigarettes, cigars, cigarillos, loose tobacco, pipe,)	Z5
Toys (excluding electronic games) and musical instruments	Z6
Sport articles, bike and moped accessories (excluding clothing)	Z7
Drawing, writing and DIY implements	Z8
Dispatch packaging (e.g. internetsales, mail order,)	Z9
DRINKS IN REUSABLE PACKAGING	В
Beer (reusable packaging)	B10
Fruit and vegetable juice (reusable packaging)	B20
Milk (reusable packaging)	B30
Sodas, colas, lemonades and syrups (reusable packaging)	B40
Spirits, aperitifs and brandies (reusable packaging)	B50
Wines, champagnes, sparkling wines and ciders (reusable packaging)	B60
Waters (reusable packaging)	B70



Description product family	product family
SERVICEVERPAKKINGEN	Υ
Service packaging Paper/Cardboard < 5 g	Y1
Service packaging Paper/Cardboard between 6 - 15 g	Y2
Service packaging Paper/Cardboard between 16 - 50 g	Y3
Service packaging Paper/Cardboard > 50 g	Y4
Service packaging Aluminium < 5 g	Y5
Service packaging Aluminium between 6 - 15 g	Y6
Service packaging Aluminium between 16 - 50 g	Y7
Service packaging Aluminium > 50 g	Y8

Description product family	Code product family
Service packaging plastic < 5 g	Y9
Service packaging plastic between 5 - 15 g	Y10
Service packaging plastic between 16 - 50 g	Y11
Service packaging plastic > 50 g	Y12
Service packaging Other < 5 g	Y13
Service packaging Other between 6 - 15 g	Y14
Service packaging Other between 16 - 50 g	Y15
Service packaging Other > 50 g	Y16

RESPONSIBILITY

= Type of responsibility

PACKAGING_TYPE

Code

= type of packaging sheet -Household / Industrial

Code	Description
Α	Producer of packaged products (VV/A)
В	Importer/Distributor of packaged products (VV/B)
С	Importer of packaged products for own use (VV/C)
D	Producer/importer of service packaging (VV/D)

Code	Description	
НН	Household	
IND	Industrial	

CONSUMERUNIT_PACKAGINGTYPE

= Packaging type main packaging element

Code	Packaging element
001	Aerosol
003	Cup, plate
004	Blister, skin pack
005	Jar, pot
006	Box, crate, case, small chest
007	Bottle, container
800	Can, preserve can
009	Drinks carton
011	Cubitainer, bag-in-box
016	Film, sleeve
020	Bag
021	Tube, canister
022	Other (wrapping, gift paper, basket, etc.)
023	Pouch (stand up)
024	Bowl, dish

PRODUCTCONTENT_VOLUME_UNIT

= Main packaging element -Volume unit

Code

ml			
cl			

PRODUCTCONTENT_WEIGHT_UNIT

= Main packing element -Weight unit

Code

g				
kg				
Т				

DISCOURAGEDPACKAGINGTYPE

= Obstructive or discouraged packaging type

Code	Packaging element
D001	Drink can (plastic/metal)
D002	Drink sachet (plastic/aluminium)
D003	Crisps tube (cardboard/plastic/aluminium)
D004	Box dried milk (cardboard/plastic/aluminium)
D005	Oxo-degradable packaging
D006	Plastic bottles with sleeve, barring exceptions
D007	Pouch (plastic/aluminium) vegetables and fruit
D008	Pouch (plastic/aluminium) physical hygiene & maintenance
D009	Pouch (plastic/aluminium) ready meals

	Code	Packaging element
	D010	Pouch/bag (plastic/aluminum) pet food
	D011	Wine bag (plastic/aluminum) wine (bag in box)
	D012	Colored plastic packaging with colors containing black carbon
	D013	Biodegradable (and compostable) plastic packaging
	D014	Black glass bottles, colored throughout
	D015	Paper/cardboard packaging with plastic coatings on all sides (except beverage cartons – category 008)
	D016	Laminated paper packaging with aluminum lining for soups and powdered sauces
	D017	Laminated plastic packaging with aluminum foil for coffee
	D018	Laminated plastic packaging with aluminum foil for breakfast cereals

COMPOSITION_CATEGORY

= Packaging categories

Code	Description
Р	Primary
М	Multipack
S	Secondary
Т	Tertiary
С	Parcel packaging

COMPOSITION_MATERIAL

= Material categories

COMPOSITION_MATERIAL_TYPE

= Fee type

Code	Description
OneWay	Single-use – standard
SHW	Household Hazardous Waste – Single-use
Discouraged	Obstructive – Single-use
Reusable	Reusable



General rules and important focus points

General rules

1/ All packaging elements must be declared based on their material category.

Examples

- Jam packaged in a glass jar with a label and a lid. The jar must be declared at the 'glass 001' rate, the label at 'paper-cardboard 002' and the lid at 'steel 003'.
- Smartphone packaged in a cardboard box. The cardboard box should be declared as 'paper-cardboard 002'. The charger and the earphones are each in a separate PE-bag with a paper label. These bags should be declared in the 'PE films 011-07' category, the two labels in the 'paper-cardboard 002' category.

2/ Distinction between hard and soft packaging

- Hard or rigid packaging will automatically return to its original shape after buckling. This includes bottles, flasks, containers, pots, trays and other blow-moulded or injection moulded plastic packaging. Hard packaging is usually comprised of dimensionally stable packaging which may or may not be combined with various packaging elements which can be separated from the actual packaging (e.g. label, cap, lid, sealing foil).
- Soft or flexible packaging is not rigid and buckles easily. It includes sacks, bags, envelopes, stand-up pouches, removable sealing films, wrappers and similar flexible packaging articles. Soft or flexible packaging consists of one

or more layers made of a variety of materials, including plastic film, paper, aluminium or a combination of these. The construction may be unprinted, printed, coated and/or laminated.

3/ Distinction between transparent versus opaque PET-packaging

- With transparent PET packaging, its content is clearly visible through the material.
- With non-transparent or opaque PET-packaging, its content is not or barely visible through the material.



4/ Distinction between colourless versus coloured transparent PET-bottles and flasks.

- Most transparent PET-bottles and flasks are colourless which means that they have not been coloured, eg by adding a colouring pigment
- The coloured transparent PET-bottles and flasks were coloured by the producer, eg by adding a colouring pigment. The transparent coloured PET-bottles are split in blue or other colours. The colour of the PET-bottle is best seen at the injection point (at the bottom of the bottle) or in the neck (on which the closures fit)

5/ Distinction between aluminium laminates versus metallised films

 Aluminium laminates have a layer of aluminium laminated between two layers of plastic. The aluminium layer typically has a thickness of several microns. The plastic/aluminium laminates are not recyclable (014-03), and for most applications, they are classified as disruptive packaging (pet food, ready meals, hygiene and cleaning products, juice pouches, fruit and vegetables, bag-in-box wine bags, coffee, cereals). Metallised films are films where a
 thin layer of elementary aluminium is
 applied on the surface of a plastic film
 through a vapour deposition process.
 Metallisation layers usually exhibit a
 thickness of approximately 0.02-0.05
 micron. The metallisation does not
 hinder the plastic recycling. However, it
 leads to a lower value recyclate, giving
 it a grey coloration and thus limiting the
 potential applications for the recyclate.

6/ Distinction between XPS versus EPS

Please refer to the Design4Recycling FAQ 'Are expanded polystyrene (EPS) and extruded polystyrene (XPS) recyclable https://www.fostplus.be/en/members/sustainable-packaging#FAQ

7/ Some household packaging must be sorted as hazardous waste after use. The determining factor as to whether the packaging has to go through the household hazardous waste flow [KGA flow (Flanders) / DSM flow (Wallonia) / DCM flow (Brussels)] and therefore has to be declared as a packaging of a hazardous product is:

- the type of product contained in the packaging or the type of packaging, such as;
 - paints, varnishes and lacquers
 - glues and silicones
 - lubricants, fuels, motor oils and mineral oils
 - pesticides (herbicides, insecticides, fungicides, etc.)
 - single-use gas cylinders
 - No exception is made for this type of products on a natural or organic basis.
- presence of
 - either one of the hazard symbols GHS06 or GHS08





or a child-resistant closure



This packaging must be declared according to the correct material categories via the detailed declaration. It is not permitted to use a simplified declaration type.



8/ Obstructive packaging

The following household packaging obstructs selective collection, sorting and/or recycling, making the substitute rate 'obstructive packaging' applicable;

- D001 plastic can with metal bottom or top
- D005 oxo-degradable packaging
- D002 laminated plastic packaging with aluminium foil for beverages
- D003 laminated cardboard packaging of chips with plastic or metal bottom or top
- D004 laminated cardboard packaging of milk powders with plastic or metal bottom or top
- D006 plastic bottles at least 70% covered by a sleeve (or 50% for bottles <50cl), provided that the sleeve is made of a different material from the bottle and is not perforated
- D007 laminated plastic packaging with aluminium foil for fruit and vegetables
- D008 laminated plastic packaging with aluminium foil for maintenance products and body care products

- D009 laminated plastic packaging with aluminium foil for prepared meals
- D010 laminated plastic packaging with aluminium foil for pet food
- D011 laminated plastic packaging with aluminium foil for wine (bag in box)
- D012 colored plastic packaging with colors containing carbon black
- D013 biodegradable (and compostable) plastic packaging
- D014 black glass bottles, colored in the mass.
- D015 paper/cardboard packaging with a plastic coating on all sides (except beverage cartons packaging - category 008)
- D016 paper bags laminated with aluminum inside for powdered soups and sauces
- D017 laminated plastic packaging with aluminium foil for coffee
- D018 laminated plastic packaging with aluminium foil for cereals

For packaging types D001 to D011, all derogations will end in 2025. Companies that still market such packaging types in 2025 will have to contribute to the discouraged tariff for obstructive packaging types.

For packaging types D012 to D018, those members who responded to the 2025 survey that they wish to change their packaging to recyclable packaging are entitled to the derogation from the discouraged tariff for obstructive packaging types for one last time.

Other companies that still market such packaging types in 2025 must contribute the discouraged rate for obstructive packaging types.



Specific rules for multipacks

A Multipack is a type of household packaging that combines several individually packed consumer units and is intended to be sold in this way to the consumer. The consumer can remove this collective packaging without affecting the properties of the individual products. In most cases, the individually packed products are also sold to consumers separately.

To determine whether collective packaging is a household Multipack (to be declared to Fost Plus) or industrial secondary packaging (to be declared to Valipac), a number of **rules** have been drawn up, including specific criteria for drinks, sweets, other consumable products and non-consumable products.

How do you declare multipacks?

Aa pack with 6 PET bottles of soft drink wrapped in one plastic overwrap (multipack)

Example

You sell water in PET bottles of 50 cl each, packed per 6 in a plastic wrap (= multipack).

When creating your data sheet, take into account:

Description of the Base Unit (BU)

- # BE per sheet unit = 6 (the number of individual bottles in the multipack)
- Packaging type = 007 Bottle/ flacon (the packaging form)
- **Product volume per BU** = 50 (the product volume per individual bottle)
- **Unit of measure** = cl (the unit in which you report product volume)

The only variation allowed is to enter **500 ml** instead of **50 cl**. It is not permitted to set **# BU per sheet unit = 1** and then enter **Product volume per BU = 300** (6×50 cl).

Composition

Primary

- Component description = free text (e.g. Bottle)
- Material = 005-01 PET Bottle/ flacon - Transparent - Colourless
- Weight / sheet = enter the total weight of the 6 PET bottles combined (without product)
- per BU = the system automatically divides the total weight (Weight / sheet) by # BU per sheet unit to obtain the weight per bottle
- Material type = Single-use standard (when it concerns a single-use package)

Apply the same principle for each different packaging element.

<u>Multipack</u>

- Component description = free text (e.g. Plastic overwrap)
- Material = choose the material of the wrap (e.g. 011-07 PE)
- Weight / sheet = enter the weight of the entire plastic wrap. Since one wrap is used to group six bottles, this weight is not divided by the number of bottles.



Wines and spirits

Collectively packaged wines and spirits such as wine, champagne, sparkling wine, cider, aperitifs and brandy are considered to be Multipacks if the number of **consumer units in the collective packaging** \leq 3.

Other drinks

Other drinks collectively packaged are considered to be Multipacks if they fulfil the following conditions:



Content	≥11	<11
Collective packaging is a Multipack if:	the total volume of all the consumer units in the collective packaging < 10 l	the total number of consumer units in the collective packaging ≤ 12
E.g.:	six 1.5 l bottles or eight 1 l drinks cartons	Twelve 33 cl cans

Collective packagings with individually packaged sweets, biscuits, chocolate and ice creams are considered to be Multipacks if the collective packaging fulfils the following conditions:

- Sweets and candy: collective packaging weighs ≤ 1.2 kg
- Biscuits, pastries and candy bars: collective packaging weighs ≤ 1.2 kg
- Chocolate: collective packaging weighs ≤ 600 g
- Ice creams, ice lollies or ice-cream cones: contents amount to ≤ 3 l

Examples

Multipack

- A 1-kg bag of individually wrapped sweets.
- A 500-g pack of individually wrapped biscuits.
- A pack with three individually wrapped chocolate bars.
- A pack with six individually wrapped ice lollies.

Not a Multipack but primary household packaging

• A bag of sweets that are not individually wrapped.





Other individually wrapped consumer products are Multipacks if they fulfil the following conditions:

Examples

Multipack

- Three 500-g packets of coffee in plastic film
- Four 250-ml bottles of shampoo in plastic film
- A plastic film with six 100-g bags of crisps



Examples

Not Multipacks but primary household packaging

The following individually wrapped products collectively packaged are not sold separately to consumers and are therefore considered to be primary household packaging:

- A box of individually packaged dishwasher tablets
- A box with sachets of instant soup
- A box of teabags
- A box of rice bags
- A box of individually packaged cream cheese
- Four interlinked pots of yoghurt



Content	0,5 l or 0,5 kg and	≥ 0,5 l or 0,5 kg > 0,1 l or 0,1 kg	≤ 0,1 l or 0,1 kg
Collective packaging is a Multipack if the total number of consumer units in the collective packaging	≤ 3	≤ 6	≤ 12
E.g.:	three 500 g packets of coffee wrapped in film	four 250 ml bottles of shampoo wrapped in film	a plastic film containing six 100 g bags of crisps



Non-consumable products

Collective packages of individually packed non-consumable products are Multipacks if the number of consumer units in the collective packaging ≤ 6 .

Examples

Multipack

• Three boxes of tights in plastic film

Not Multipacks but primary household packaging

- A pack of toilet paper
- A box with 100 tea lights
- Plastic film with 10 packets of paper tissues

Promotional offers

Collectively packaged promotional offers are always considered to be Multipacks, even if the promotional offer exceeds the limits set in the above-mentioned practical rules.

Next, you need to create a new packaging sheet for this specific promotional offer, including the number of consumer units in this offer and the weight of the multipack.

Examples

- A pack with twelve 50-cl bottles of water + three free bottles
- Six 400-ml cans of vegetables + two free cans



Packaging analysis & data-sheet creation

Fost Plus supports members who opt for a detailed declaration and, in cooperation with a partner laboratory, offers packaging analyses so you can rely on accurate, usable packaging sheets in MyFost.

Why this service?

EU legislation is raising the bar on packaging collection and recycling. Reliable data is therefore critical. For example, the flat-rate declaration for beverage packaging will be abolished for declaration year 2026 (filed in 2027). We encourage companies to prepare now. The service is, of course, also available for other packaging types.

What to expect

MyFost includes a module to request and track lab analyses digitally. You can easily consult the results and integrate them into your packaging library.

Step by step

- Contact us with your member number or company name and the number of packages to be analysed. We will activate the module in MyFost.
- Submit the analysis requests in MyFost and send the samples to the indicated address.
- The lab empties, disassembles, cleans, and weighs each component by material type.
- Results are delivered via MyFost within one month.
- You can import the data directly as a packaging data sheet and use it in your declaration.
- Price: €25 per sample.

The number of analyses depends on the available capacity of our external partner. Priority is given to packaging currently declared on a flat-rate basis, in consultation with Fost Plus.

Interested?

Contact members@fostplus.be or +32 2 775 03 50.



Parcel packaging and service packaging: declaration per packaging material

In conjunction with the professional federations for transport packaging and for service packaging, Fost Plus has developed a declaration system that simply involves declaring the weight per packaging material and not the number of individual packaging units.

How do you declare that?

Determine per packaging material how many kilograms you have to include in your (own) declaration and enter the weights in MyFost.

The 'parcel packaging' section contains more information about the definition and the declaration of your transport packaging.

The chapter on service packaging contains more information about the definition and declaration of your service packaging.



Consult **the Green Dot rates** to find the rate per packaging material.

Declaration

Wine: declaration per type of packaging

Together with the Belgian Federation of Wines and Spirits (Vinum et Spiritus), Fost Plus has defined a number of standard references for glass bottles, stone jugs, cubitainers, cans and outer wrappings. For each reference, we calculated an average weight of the packaging, bearing in mind all packaging elements such as labels and corks.

How do you fill in the declaration?

Note the number of packaging units that you have put on the market in Belgium per reference.

Consult the Green Dot rates to find the fee per reference.

In addition to this packaging, do you also declare other products or reusable packaging? If so, use the detailed declaration or the fixed-price declaration for this packaging.

Examples:

- For three 750-ml bottles of wine in a cardboard box, you declare the number of bottles and the number of cardboard boxes to Fost Plus.
- For six 750-ml bottles of wine in a cardboard box, you declare the number of bottles to Fost Plus. In this example, the cardboard box is an industrial outer packaging, as there are more than three units per box. So you have to declare the cardboard box to Valipac.



Packaging levy versus information and take-back obligation

The legal obligations regarding your packaging result from two different sets of legislation:

- 1. The packaging levy on drinks packaging: contact Customs and Excise (Ministry of Finance) about this.
- 2. The legal information and take-back obligation for household packaging: contact Fost Plus about this.

So paying the packaging levy to Customs and Excise does not exempt you from the information and take-back obligation relating to the packaging.



Distinction between household and industrial packaging for the declaration wines and spirits

Household packaging

Bottles (glass, bottles in PET, stone jugs, etc.) and cans

Cubitainers and related containers ≤ 20 l

Repackaging: cases, boxes, ..., containing a maximum of 3 units

→ Declare at Fost Plus

Industrial packaging

Palettes, plastic film around palettes, ...

Cubitainers and related containers > 20 l

Cases, boxes, etc. containing more than 3 units

→ Declare at Valipac



Declaration Pharma (pharmaceuticals products): declaration by type of packaging

This type of declaration is exclusively for packaging of pharmaceutical products and was developed in consultation with the sector and its members

Types of packaging

Nine specific packaging types were defined, including tube, blister, spray, vial, syringe, ampoule, pen, sachet, inhaler, bottle/vial/pot and finally a residual category. For certain types of packaging, a further distinction was made between the material that makes up the main packaging element. For example, you should distinguish in your declaration whether your spray is made of glass, aluminium or plastic.

The declaration of pharmaceutical products concerns only products falling under the code product family E1 -Pharmaceutical products.

How are the rates calculated?

An average weighted weight was calculated per type of packaging, based on the data from our members' detailed declarations supplemented by lab analyses of packaging. According to their sales volume, the weight and composition of the packages weigh relatively in this calculation. The current Green Dot rates are then linked to the obtained weights and packaging composition. In each case, the average weight of a packaging type includes the materials and weights of all packaging elements and not just the main packaging element.

What is a sales unit?

A sales unit is the total package sold to the consumer and can consist of several components.

It can consist of several basic units (e.g. 2 or 4 blister push-through strips, 50 or 100 sachets, 1 or 3 ampoules, etc.) or of several packaging elements (e.g. cardboard outer box + glass bottle + plastic screw

cap + paper label). In the declaration, enter the number of sales units sold by type of packaging.

Example

- You have sold 200,000 units of your product. The packaging of this product consists of a cardboard box with 4 aluminium blisters (blister strips) of 10 tablets each. You enter '200,000' as the sales unit under the Blister aluminium category, regardless of how many tablets it contains.
- You have sold 10,000 units of your product. The packaging of this product consists of a cardboard box containing 60 sachets. You specify as the sales unit '10.000' under the 'Sachet' category, regardless of how many sachets it contains.



1 Who?

You can make an e-commerce declaration if you bring products to the Belgian market via e-commerce.

2 What?

The e-commerce declaration can be made using a simplified procedure. You do not need to give details of the package contents. To enable this simplification, we have defined three package types based on size - small, medium and large.

To avoid having to request specifications about the contents of your packages, Fost Plus has laid down the standard composition of the package per size based on various element:

- the package itself
- the contents of a standard package

Based on the data that we received via producers of packaging for e-commerce and our own data, we have defined the sizes as indicated in the following table:

Package type	Volume
Small	< 40 l
Medium	40 – 90 l
Large	> 90 l

The contents of the standard package are calculated based on data from fixed declarations per product family. The contents of the package are based on the products most frequently sold via e-commerce

Per product family, we have calculated a weighted average Green Dot rate based on the fixed declarations of each product family in our databases.

3 How?

You can submit the declaration quickly and easily on line via MyFost.

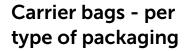
The only thing left to do is to calculate the number of packets placed on the market for each type of packet. This type distinguishes itself from the declaration transport packaging' because the packaging of the contents of the parcel are also taken into account.

The e-commerce declaration can be combined with the detailed declaration after consultation and permission from Fost Plus.

4. Financial contribution

A supplement of 10 % is charged for the right to use this simplified declaration system which makes your administration easier compared with a detailed or fixed declaration. Consult the Green Dot rates to know the tariff per package. Your annual contribution amounts to a minimum of EUR 100.





On the basis of a market survey, Fost Plus has developed a simplified declaration for plastic carrier bags. All you have to do is declare the number of plastic carrier bags per category:

Type draagtas

HDPE or (L)LDPE < 15 micron

HDPE or (L)LDPE > 15 and < 25 micron

HDPE or (L)LDPE > 25 and < 35 micron

HDPE or (L)LDPE > 35 and < 50 micron

HDPE or (L)LDPE > 50 micron

Compostable < 15 micron

Compostable > 15 and < 25 micron

Compostable > 25 and < 35 micron

Compostable > 35 and < 50 micron

Compostable > 50 micron

HDPE of (L)LDPE reusable carrier bags

Which carrier bags do you declare?

04

We distinguish three types of carrier bags:

- One-way carrier bags are carrier bags designed to be used just once. Both the take-back and the information obligations apply here. So they have to be included in your declaration.
- Reusable carrier bags are carrier bags designed to be reused for the same purpose and for which there is a system in place to trade in worn bags. The information obligation alone applies here. So you have to include them in your declaration (under the 'reusable' category as above), but you do not pay a contribution.
- Carrier bags that are not considered to be packaging. These are carrier bags
 made of sturdy material, designed for almost unlimited use, for the same or
 another purpose and for which no exchange system exists. Examples include
 carrier bags made of nylon, cotton, jute, wicker and woven (synthetic) fabric.
 These carrier bags are not subject to a take-back obligation or an information
 obligation. So you do not need to include them in your declaration.

Avoid a twofold declaration!

Previously you could declare carrier bags via the service packaging declaration or the detailed declaration. As of the 2021 declaration, this can only be done via the specific declaration for plastic carrier bags. So be sure to check that you have not declared your carrier bags twice.

Consult the Green Dot rates to find the fee per carrier bag type.



Simplified declarations

The fixed-price declaration: declaration per product family

How are the fixed fees calculated?

Every year, Fost Plus calculates the average weighted weight and the average packaging composition for each product family on the basis of the data from the detailed declarations submitted by our members. On the basis of the Green Dot fees, we then calculate a fixed fee per unit for each product family.

How do you draw up your declaration?

Select 'add' in MyFost to add the product families for the products that you have put on the Belgian market. A pop-up window appears in which you prepare your selection by double-clicking on the desired product family. Click on 'close' when your selection is complete.

For each product family, you indicate the number of consumer units that you have put on the Belgian market in the declaration year. The consumer unit is the smallest unit that the consumer is able to purchase. This is generally the same as the unit found on the retail shelves.

Please note: with Multipacks you declare the number of individual units in the Multipack sold and not the number of Multipacks sold!

You can enter these numbers for each product family in the 'number' column or you can input the numbers via an Excel import. To do this, you click on 'export numbers'. In the 'Import/Export monitor' tab, under 'export' you will find the Excel file that you can use to enter the numbers. Download the file by clicking on it and enter the numbers per product family in

column A. Do not change any data in other columns! Then upload the Excel file with the numbers via 'Import numbers'.

Do you also declare service packaging? In that case, combine the fixed-price declaration with the specific declaration for service packaging.

Financial contribution

You pay a fixed fee per unit declared. This fee depends on the product family and changes every year. Consult the Green Dot rates to find the fee per product family. Your annual contribution amounts to a minimum of EUR 100.



Turnover declaration

What is a turnover declaration?

Once you have submitted an initial (reference) declaration, in certain cases you can have your next two declarations calculated based on your company's turnover. In that case, every year you have to indicate the turnover recorded by your company and your contribution will simply be calculated based on the development of your turnover.

When is your company eligible?

- Your company is legally responsible for packaging.
- Your company has just one member number at Fost Plus.
- Your company has not granted or accepted any mandates.
- You have submitted a reference declaration
- The total weight of this reference declaration is a maximum of 100 tonnes.

Important

You are not obliged to make a turnover declaration. You can opt at any time to use one of the other declaration systems.

If your reference declaration no longer correctly reflects the packaging that you put on the market, you cannot use the turnover declaration. In that case, you have to submit a new reference declaration.

The reference declaration is any type of declaration other than the turnover declaration that serves as the basis for calculating the next 2 turnover declarations: it can be a detailed declaration, a sectoral declaration or a fixed-price declaration.

How do you submit a turnover declaration?

Every year, you declare the turnover that your company has recorded on the Belgian market in the past year. This may be the total turnover recorded or the turnover from the products for which you declare your packaging to Fost Plus. You always give the most recent (official) turnover figure that is available in January. For your very first turnover declaration, you give the turnover figure of the two previous years.

Your financial contribution

The contribution of your turnover declaration is calculated on the basis of your reference statement, the development of your turnover and the applicable Green Dot fees for the declaration year.

The reference declaration and the reference year mean the last year for which the member filed a declaration type other than a turnover declaration



For example

You submitted a reference declaration for the 2020 declaration year. Your contribution amounted to EUR 360. The total weight of the declaration < 100 tonnes. For 2021, you submit a turnover declaration, bearing the following turnover figures:

2024 10.526 111 FUR • 2025: 9.845.540 EUR

Step 1: We calculate the total weight per material (in kg) of the 2024 declaration:

Materiaal	kg
Glass (001)	10.000
Paper/Cardboard (002)	250
Steel (003)	750
PP (011-01)	330
TOTAL	11.330

Step 2: We calculate the turnover factor:

9.845.540 EUR (turnover 2025) = 0.935310.526.111 EUR (turnover 2024)

Step 3: We multiply the weight per material by the turnover factor:

Material	kg (2024)	kg (2025)
Glass (001)	10.000	9.353
Paper/Cardboard (002)	250	234
Steel (003)	750	701
PP (011-01)	330	309
TOTAL	11.330	10.597

Step 4: We multiply the weight per material by the Green Dot fees per material:

Material	kg (2025)	EUR/kg	EUR 2025 (Rounded off)
Glass (001)	9.353	0,0499	467
Paper/Cardboard (002)	234	0,1189	28
Steel (003)	701	0,2114	148
PP (011-01)	309	0,4754	147
TOTAL	10.597		790

The contribution for your 2025 declaration amounts to EUR 790.

Updating the reference declaration

The reference declaration plays an important role in the calculation of the contribution for your turnover declaration. So it is important that this reference declaration is a realistic reflection of the packaging that you put on the market, its weight and the material mix. To avoid significant variations compared with the actual situation, you have to submit a new reference declaration when:

- the packaging for which you are responsible changes, for example because the composition of your packaging changes, you put new products on the market or your company has carried out a takeover.
- the maximum period for a turnover declaration has expired. You have to submit a new reference declaration. every three years in any case.

You can use for the reference declaration. a detailed declaration, a sectoral declaration (e.g. wine, pharma, etc.) or a fixed-price declaration. We will let you know in good time when you have to submit a new reference declaration



Total Market declaration

What is a Total Market declaration?

A Total Market declaration is only available for members who put fewer than 10,000 units/packaging units on the market. With this type of declaration, you only give the total number of units/packaging units that you put on the Belgian market. In e-commerce, dispatch packaging must also be declared.

When is your company eligible?

- Your company is legally responsible for packaging.
- Your company has just one member number at Fost Plus.
- Your company has not granted or accepted any mandates.
- Your company puts a maximum of 10,000 units/packaging units on the market per year.

Important

You have received or granted mandates, you cannot use the Total Market declaration.

How do you submit a Total Market declaration?

You declare the total number of units/ packaging units that you have put on the market to Fost Plus every year.

Your financial contribution

As standard, you pay the minimum contribution of EUR 100.





Submitting your declaration

Depending on your activity, sector and the number of units put on the market, a number of declaration types are available in MyFost.

Consult the **chapter on the various declaration types** for more information.

The following points apply for all declaration types:

- The quantities that you declare correspond to the quantities that you have put on the Belgian market during the declaration year. You do not have to declare products and packaging that you export abroad.
- You also have to declare the packaging of free products and samples, as well as the packaging for shipment with sales to private individuals via the internet.
 Parcels that you send to companies
 - whether or not via e-commerce
 - have to be declared to Valipac.

- You cannot include any negative quantities in your declaration, for example for taking back packaging that you declared in the previous declaration year or for packaged products have you have no longer put on the market in the current declaration year.
- Go to MyFost and select the declaration type that you wish to use via the 'Declarations' tab. Depending on your activity, sector and the number of units put on the market, you can combine various declaration types.

Detailed declaration - submitting a declaration per base unit

MyFost automatically takes over all active packaging sheets from your library for your declaration. For each packaging sheet, you declare the quantities that you have put on the Belgian market in the declaration year.

You can enter these numbers per packaging sheet in the 'number' column or you can import the numbers from an Excel file. To do this, you click on 'export numbers'. In Import/Export monitor tab, under 'export' you will find the Excel file that you can use to fill in the numbers. Download the file by clicking on it and fill in the numbers per packaging sheet in column A. Do not change any data in the other columns!



Submitting a declaration per packaging material

Select 'add' to add the materials for the packaging that you have put on the Belgian market. A pop-up window appears in which you prepare your selection by doubleclicking on the desired materials. Click on 'close' when your selection is complete.

For each material, you indicate the weight per packaging material that you have put on the Belgian market in the declaration year. You can enter these weights per material in the 'number' column or you can input the weights via an Excel import. To do this, you click on 'export numbers'. In the 'Import/Export monitor' tab, under 'export' you will find the Excel file that you can use to enter the numbers. Download the file by clicking on it and fill in the numbers per material in column A.

Submitting a declaration per packaging type

Select 'add' to add the (sub)categories for the products that you have put on the Belgian market. A pop-up window appears in which you prepare your selection by double-clicking on the desired (sub) categories. Click on 'save' when your selection is complete.

For each (sub)category, you declare the quantities that you have put on the Belgian market in the declaration year. You can enter these numbers per (sub)category in the 'number' column or you can input the numbers via an Excel import. To do this, you click on 'export numbers'. In the 'Import/ Export monitor' tab, under 'export' you will find the Excel file that you can use to enter the numbers. Download the file by clicking on it and fill in the numbers per subcategory in column A

Reusable

If you put reusable packaging on the Belgian market, you have to specify the proportion of 'new reusable' packaging - i.e. that which you have brought newly into circulation in the declaration year – compared with the total number of reusable packaging units in your declaration.

For example

You put 1,000,000 reusable bottles on the market. Of these, 950,000 were already used in the previous declaration year and 50,000 were brought newly into circulation and therefore used for the first time. In this case, the proportion of 'new reusable' is 5 % (50.000/1.000.000).



If you use mandates, both principals and representatives have to fulfil a number of obligations. The two parties have to conclude a mandate agreement and keep a copy in their possession.

Service packaging mandates

In your declaration, you make a distinction between the mandates that you have granted and the mandates that you have accepted. For the mandates that you have granted, you fill in the 'mandates granted' section. You enter the details of your supplier and the weight delivered per packaging material. You do the same for 'Mandates received'. For the mandates that you have received from your customers, you enter the details of your customer and the weight delivered per packaging material.

Belgian companies mandates

If, as a Belgian company, you have a mandate with another Belgian company and this does not involve service packaging - then you only have to pass on the data of the mandated company.

Foreign company mandates

In your declaration, you make a distinction between the mandates that you have granted and the mandates that you have accepted. For the mandates that you have granted, you fill in the 'mandates granted' section. You enter the data of your supplier and the number of consumer units that they supplied. You do the same for the mandates received. For the mandates that you have received from your Belgian customers, you enter the data of your customer and the number of consumer units that you supplied.

Summary

You can assess the declaration yourself before submitting it on the basis of the developments in weight or contribution compared with the previous year. You can do this via the overview in the summary. If there are major differences compared with a previous declaration, you have to give a reason and an explanation before you can submit the declaration

Confirming

Finally, do not forget to confirm your declaration





How is your declaration checked?

A complete and correct declaration is in the interests of everyone – including your company. After all, it ensures that each company pays the correct contribution for its packaging. In addition, it provides us with reliable figures for all packaging that comes onto the market and for the recycling percentages that we achieve. Your declaration is therefore verified in several ways, from systematic checks in our system to more detailed checks on site.

Evolution of your declaration

Our systems search for striking falls or rises in your declaration compared with your previous declaration. If we detect abnormal developments in your declaration, we ask you to explain or adapt the data. This is done before you submit the declaration.

Composition of the packaging

On the instructions of Fost Plus, an external, independent lab regularly examines the composition of the packaging that comes onto the market. We use these data to check the packaging sheets in your declaration. If we notice any discrepancies, we ask you to correct your packaging sheet or sheets.

Audit

Fost Plus brings in a company auditor who checks a number of members on a random basis to see whether their declaration is complete and correct. The checks are carried out in the offices of the company where the auditor examines the declaration together with a member of staff, or digitally via video conferencing. We then inform you of the auditor's findings and ask you to rectify any errors.

In certain cases, you can let another company take over (part of) your declaration. You can do so, for example, when your company falls under the legal take-back and information obligations but does not have access to the necessary information to fulfil these obligations. In practical terms, you then give the other company a mandate to take care of (part of) your declaration.

You can also combine these two options. You prepare the declaration yourself for part of your packaging and let one or more other companies join for the other part of your packaging.

Which companies can take over (part of) your declaration?

Belgian companies

As a Belgian company, you can take over (part of) the declaration of another company in the following cases:

- As the parent company for a Belgian subsidiary
- As a holding company for a Belgian operating company

- As a franchisor or a Belgian franchisee
- As a purchasing centre for Belgian members.

Please note

- As a franchisor or purchasing centre, you can only take over the declaration for packaged products that were ordered or delivered via you.
- You can only take over the declaration for packaged products.
 Other conditions apply for service packaging. You can find more information about this in the chapter on service packaging.

Foreign companies

- Foreign suppliers from whom you purchase packaged products in order to put them on the Belgian market.
- This option does not apply for packaged products bearing your own brand or for service packaging. For this, you always have to join yourself. More information about service packaging is provided on page 18.



Even if you have given a mandate to another company for (part of) your packaging, as the party responsible for the packaging you remain legally liable for all packaging that you put on the market. So in the event of an official inspection, you must be able to demonstrate that your company fulfils the legal obligations. You also have to verify that the company that takes your place fulfils your obligations properly.

How do you give a mandate?

To have another company take over (part of) your declaration, you have to fill in a mandate form with which you give the company a mandate to submit your declaration in your place.

The mandate forms for Belgian and foreign companies can be found in MyFost.

Keeping mandate lists up to date

As the principal, you prepare a list every year – together with your declaration – of the companies to which you have given a mandate. You also indicate the total number of consumer units that they have supplied to your company.

As a representative, you prepare a list of the companies for which you make a declaration. For each customer and for all products, you indicate the total number of consumer units provided by your supplier.

We use this information to compare your declaration with the declarations submitted by your suppliers in order to obtain a complete picture of the number of packaging units that you have put on the market. We inform you of the result of these twofold checks so that you can take action if a supplier fails to comply with its agreements.



Contribution with mandates

The representative who is responsible for the declaration also pays the contribution resulting from this declaration.

01 02 03 04

06

Contributions and invoicing



Contributions and invoicing

How is your contribution calculated?

As a member of Fost Plus, you pay an annual contribution for the collection, sorting and recycling of your household packaging. The amount depends on the type and quantity of packaging that you put on the market

The annual contribution for your company is calculated on the basis of **the Green Dot fees**. Each packaging material is allocated a Green Dot fee that reflects the actual cost of collection, sorting and recycling. The revenue that Fost Plus obtains from the sale of the materials is also taken into account.

Depending on the **declaration system** that you choose, the fees are applied per kg or per unit.

The minimum contribution is EUR 100. If you put obstructive or discouraged packaging or packaging that has to be sorted with Household Hazardous Waste after use on the market, the minimum contribution is EUR 250. If you opt for payment by direct debit, you receive a discount of EUR 50.

You do not pay any contribution for reusable packaging in your declaration. If you declare solely reusable packaging, you pay the minimum contribution.

How is your contribution invoiced?

You receive intermediary invoices during the course of the year. We calculate the amount of this interim invoice on the basis of your most recently processed declaration. Once you have submitted your declaration, we prepare a final statement on the basis of the packaging that you have actually put on the market and we draw up an additional invoice or a credit note for the difference between the contribution you have actually paid and the total of the interim invoices. The interim invoices for the current year will also be adjusted based on the latest declaration.

06

How do you request a correction of your declaration?

You can submit a request to have your annual declaration corrected until 30 June of the calendar year in which the declaration was required to be submitted at the latest. Fost Plus examines the admissibility of each request for correction. If your request is accepted, your contribution is recalculated and you receive a new statement based on your corrected declaration.

07

Additional information



List of Packaging – Not packaging

product	packaging	not packaging
FOOD		
Aluminum foil and cling film used as service packaging	Ø	
Beer mat		Ø
Cake and pastry tins sold with cake or pastry	Ø	
Cake and pastry tins sold without a cake or pastry		Ø
Capsules for drinks systems (e.g. coffee, cocoa, milk) left empty after use	•	
Capsules, pouches and pads with coffee, tea, etc. for drinks systems that are thrown away with the used product		•
Fantasy packaging for food, e.g. baby's bottle containing sweets	②	
Chip fork		②
Disposable filled plates, as well as chips bags, trays, cups, etc.	②	
Empty plate		Ø
Empty cup		Ø
Filled gift basket, e.g. a basket containing specialty beers	②	
Filled non-natural shell, e.g. scallop		Ø
Empty non-natural shell		Ø
Natural shell		Ø
Cheese rind		Ø
Spoon sold with ice cream, etc.		⊘

* see information on serv	vice packaging
---------------------------	----------------

product	packaging	not packaging
Mechanical mill integrated into refillable recipient, e.g. refillable pepper mill		Ø
Mechanical mill integrated into a non-refillable recipient, filled with a product, e.g. pepper mill filled with pepper	②	
Mustard jar	②	
Paper coaster for the hotel and catering sector		Ø
Paper coaster on presentation dish		Ø
Plastic cutlery		Ø
Promotional paper on a crate containing drinks bottles		Ø
Straw sold with drinks packaging or offered with drink		Ø
Rice bag	②	
Stirrer, e.g. for coffee		Ø
Sandwich bag *, bread bag *, etc.	Ø	
Candy wrapped in toys (and for which the toy is accessory	•	
Skewer stick		Ø
Lollipop - and ice (cream) pop stick		Ø
Teabag		Ø
Ceramic packaging, e.g. pâté dish	②	
Decorated tin box for biscuits, cereals, alcohol, etc.	②	
Disposable weaning bottles sold empty		Ø
Disposable weaning bottles sold filled	⊘	

product	packaging	not packaging
Sausage casing		Ø
CLEANING AND MAINTENANCE		
Dosing ball		Ø
Dosing screw cap	②	
Soluble pouch around solid or liquid detergents		Ø
Detergent holder which is put into the washing machine drum and serves the same purpose as the dosing ball		•
BODY CARE		
Mascara brush that is separate from packaging		②
Mascara brush that is part of the packaging	②	
Lipstick holder	②	
Cardboard tube for toilet paper and kitchen roll	②	
Foundation sponge		Ø
Sample of perfume, cream, etc.	②	
Decorated perfume bottle	②	
PHARMACEUTICAL PRODUCTS AND MEDICAL DEVICES		
Leaflet		⊘
Dropper that is separate from the packaging or cap		Ø
Dropper that is part of the packaging or cap	②	
Edible capsules		Ø

product	packaging	not packaging
Inedible capsules, e.g. glass phials	Ø	
First aid kit		Ø
Filled glass bottles for injections	Ø	
Inhaler with filling, when the inhaler is separate from the packaging		Ø
Inhaler with filling, when the inhaler is part of the packaging	Ø	
Inhaler without contents		Ø
Empty glass bottles for injections		Ø
Empty syringe		Ø
Measuring spoon		Ø
Syringe needle		②
Application device for vaginal cream		⊘
Sterile barrier systems (bags, trays and materials needed to keep a product sterile)	Ø	
Tampon applicator (or applicator sleeve for tampons)		Ø
Prefilled syringe	Ø	
HORTICULTURE AND GARDENING		
Flower pots intended for the whole life of the plant		Ø
Flower pots only used for the sale and transporting of plants and are not intended for the whole life of the plant	Ø	
Flower pots that are used during the production process but that are no longer with the plant when the plant is placed on the market		⊘

product	packaging	not packaging
Sleeves (primary packaging)	Ø	
Plant growing holders that are necessary for the production process throughout marketing		Ø
Ornamental flower pots		Ø
Stone flower pots		Ø
Trays (for marketing)	Ø	
Packaging for plant roots made of biodegradable material, e.g. a turf pot and jute net		Ø
Packaging for plant roots made of non-biodegradable material, e.g. plastic bag and synthetic cord	Ø	
Packaging films	Ø	
TOOLS AND DIY		
Tool box sold filled and equipment box		
Cable reels (household), extension lead for electricity on permanent reel and garden hose on permanent reel		Ø
Cable reel, single-use reels for electric cable, etc. (sold in DIY outlets, etc.)	Ø	
Cable reels: reusable industrial reels for roadworks		Ø
Sales packaging for tool, e.g. cardboard box for a drill	Ø	
CLOTHING, SHOES, TEXTILES AND RELATED		
Bobbin with thread	Weight ≤ 200 g	Weight > 200 g
Cylinders and tubes around which flexible material is wound (textile, synthetic film, aluminium, paper, etc.)	Wall thickness ≤ 5 mm	Wall thickness > 5 mm

product	packaging	not packaging
Label in item of clothing		Ø
Label attached directly or permanently to the product	Ø	
Spools, holders, centres, sleeves, etc. if they fulfil a mechanical function in an industrial production process		Ø
Coat hangers not expressly intended to be reused, e.g. plastic coat hangers, coat hangers for dry cleaners	•	
Luxury coat hangers intended for reuse, e.g. wooden coat hangers		•
Staples, pins and clips	Ø	
Supports in luxury shoes intended for reuse		Ø
Supports in shoes not intended for reuse	Ø	
Packaging provided by drycleaners	Ø	
Moisture absorbing material that is part of a packaging system (e.g. bag containing silica gel in shoebox)	Ø	
Bag around a sleeping bag in which to keep the sleeping bag		②
Bag in which a tent and the various parts are kept		Ø
ELECTRO AND ACCESSORIES		
Case for electric shaver		Ø
Case for camera		Ø
Film roll		•
Folder containing photographs and negatives	Ø	
Envelop around folder containing photographs	Ø	

product	packaging	not packaging
Plastic tube (for film roll)	Ø	
Disposable camera		Ø
MULTIMEDIA		
CD spindles (sold with CDs, not intended for storage)	\bigcirc	
CD spindles (sold without CDs, intended for storage)		Ø
Box or sleeve for CD, DVD, Blu-ray, cassette, video, etc.		Ø
Film around box or sleeve for CD, DVD; Blu-ray, cassette, video, etc.	•	
Label affixed to machine (computer, etc.), but cannot be removed, e.g. serial number		Ø
Instructions for use		Ø
Installation diskette for program		Ø
Toner for printer or photocopier (with electronic component)		Ø
Toner cartridge for printer or photocopier, etc. in plastic bottle	②	
HOME FURNISHINGS AND ACCESSORIES		
Fire extinguishers		②
Box, crate or cassette in wood or plastic to store cutlery during the lifespan of the product		Ø
Box, crate or cassette in cardboard to deliver cutlery	⊘	
Single-use gas cylinders for gasses for household use, e.g. camping gas	②	
Wooden supports for furniture (comparable with a pallet)	⊘	

packaging	not packaging
②	
	Ø
	⊘
	Ø
	Ø
	Ø
	Ø
	⊘
	Ø
	Ø
	Ø
②	
	•
	packaging

product	packaging	not packaging
Packaging of dailies, weeklies, monthlies, magazines, periodicals, free regional press, free publications, printed advertisements and other printed matter (except for printed matter expressly included in this list), including if sent by post	②	
Packaging used to send products ordered by express courier, mail order and the internet	•	
Official deliveries		Ø
Toys		
Building blocks box		Ø
Toy filled with sweets, i.e. items that are also put on the market without sweets		Ø
Games box and puzzle box		Ø
Intermediate pieces of model building packs	Ø	
Stationery and related items		
Filled (luxury)box for drawing materials, e.g. aluminium box for coloured pencils	•	
Holder or tube around which adhesive tape is wrapped	Ø	
Single-use holder for rolls and tearing off adhesive tape		•
Pens, pencils and propelling pencils		Ø
Jars and paint watercolor box	Ø	
Packaging of glue, corrector in a tube or bottle (and any brush in the cap)	•	
Disposable refills for pens, ballpoint pens, fountain pens, etc.	•	

product	packaging	not packaging
Others		
Lighter		Ø
Fire extinguisher		\bigcirc
Gift wrapping paper sold separately		⊘
Gift wrapping paper offered as service packaging	Ø	
Cylinders and tubes around which flexible material is wound (textile, synthetic film, aluminium, etc.)	Wall thickness ≤ 5 mm	Wall thickness > 5 mm
Box with snow chains		\bigcirc
Label attached directly or permanently to the product	Ø	
Instructions for use and manual		⊘
Free samples	Ø	
Discount coupon		⊘
Plastic sleeve around packaging	Ø	
Matchbox	Ø	
Radio frequency identification labels (RFID)		②
Packaging provided with services, e.g. repaired shoes, watches, pens, adjustments to clothes, etc.	•	
Moisture absorbing material that is part of a packaging system	•	
Moisture absorbing material that is not part of a packaging system		②

List household – industrial

Legende

excl. = excluding

* = This product can also be service packaging.

Food

Food	House	Household		Industrial	
	Threshold	Product family	Threshold	Product group	
SANDWICH PASTES, JAMS AND HONE	Y				
Spreads such as chocolate spread	≤ 1,2 kg	A1	> 1,2 kg	013	
Preserves, jams, jellies and marmalades	≤ 1,2 kg	A1	> 1,2 kg	013	
Honey	≤ 1,2 kg	A1	> 1,2 kg	010	
FRUITS AND VEGETABLES					
Onions and pickles (non-drained weight)	≤ 1,2 kg	A2	> 1,2 kg	013	
Frozen potato preparations (excl. fries)	≤ 1,2 kg	A2	> 1,2 kg	013	
Frozen fries	≤ 2 kg	A2	> 2 kg	013	
Frozen vegetables	≤ 1,2 kg	A2	> 1,2 kg	013	
Frozen fruit and fruit juices	≤ 1,2 kg	A2	> 1,2 kg	013	
Dried fruits and vegetables	≤ 1,2 kg	A2	> 1,2 kg	013	
Canned peeled tomatoes	≤ 2 kg	A2	> 2 kg	013	
Peeled potatoes - packed	≤ 1,2 kg	A2	> 1,2 kg	011	
Canned vegetables	≤ 1,2 kg	A2	> 1,2 kg	013	

Food	House	Household		strial
	Threshold	Product family	Threshold	Product group
Tomato paste	≤ 1,2 kg	A2	> 1,2 kg	013
Fresh potatoes - packed	≤ 10 kg	A2	> 10 kg	011
Fresh vegetables - packed	≤ 5 kg	A2	> 5 kg	011
Fresh fruits - packed	≤ 5 kg	A2	> 5 kg	011
Fruit preserves	≤ 1,2 kg	A2	> 1,2 kg	013
Fruit puree	≤ 1,2 kg	A2	> 1,2 kg	013
CAKES, PASTRIES, PASTA AND RELA	TED ITEMS			
Rusks and toast	≤ 600 g	А3	> 600 g	013
Bread, fresh pastry goods and fresh confectionery	≤ 2 kg	A3	> 2 kg	013
Couscous	≤ 1,2 kg	A3	> 1,2 kg	011
Pasta	≤ 5 kg	A3	> 5 kg	013
Frozen pastries, rolls and pasta	≤ 1,2 kg	А3	> 1,2 kg	013
Ready-made or ready- to-make cereal products	< 1,2 kg	А3	> 1,2 kg	013
Yeast	≤ 250 g	А3	> 250 g	013

ood Household		old Industria		
	Threshold	Product family	Threshold	Product group
Semolina, breadcrumbs and starch	≤ 600 g	A3	> 600 g	011
Biscuits, long-lasting pastry goods, long-lasting pastries	≤ 1,2 kg	А3	> 1,2 kg	013
Meal and flour	≤ 5 kg	A3	> 5 kg	011
Products for pastry n.e.c.	≤ 600 g	A3	> 600 g	013
Puree in flakes	≤ 600 g	A3	> 600 g	013
Rice	≤ 5 kg	А3	> 5 kg	011
COFFEE, TEA AND OTHER SOLUBLE BE	VERAGES			
Chocolate soluble beverages	≤ 1,2 kg	A4	> 1,2 kg	013
Coffee and chicory	≤ 1,2 kg	A4	> 1,2 kg	011
Tea and herbal tea	≤ 250 g	A4	> 250 g	011
Soluble beverages n.e.c.	≤ 1,2 kg	A4	> 1,2 kg	013
OILS AND FATS				
Margarine	≤ 1,2 kg	A10	> 1,2 kg	012
Salad and cooking oil	≤ 3 l	A5	> 3 l	012
Fats	≤ 2,5 kg	A5	> 2,5 kg	012
SUGAR, CONFECTIONERY, CHOCOLAT	E AND RELATE	D ITEMS		
Chocolates, sugared almonds, sweets and lollipops	≤ 1,2 kg	A6	> 1,2 kg	013
Chocolate sauce, caramel sauce, etc.	≤ 1,2 kg	A6	> 1,2 kg	013
Chocolate and confectionery with chocolate, chocolate powder	≤ 600 g	A6	> 600 g	013
Fruit sweets, candied fruit and candied chestnuts	≤ 1,2 kg	A6	> 1,2 kg	013

Food	Household		Industrial	
	Threshold	Product family	Threshold	Product group
Gum	≤ 250 g	A6	> 250 g	013
Chocolates	≤ 1,2 kg	A6	> 1,2 kg	013
Cane sugar	≤ 1,2 kg	A6	> 1,2 kg	013
Sugar	≤ 5 kg	A6	> 5 kg	013
Confectionery n.e.c.	≤ 1,2 kg	A6	> 1,2 kg	013
SOUPS AND PREPARED MEALS				
Ready meals, canned	≤ 2 kg	A7	> 2 kg	013
Bouillons	≤ 1,2 kg	A7	> 1,2 kg	013
Frozen meals, sauces and soups	≤ 1,2 kg	A7	> 1,2 kg	013
Frozen snacks	≤ 1,5 kg	A7	> 1,5 kg	013
Dried soups	≤ 250 g	A7	> 250 g	013
Delicatessen products and ready meals	≤ 1,2 kg	A7	> 1,2 kg	013
Liquid soups	≤ 1,2 l	A7	> 1,2 l	013
SAUCES, CONDIMENTS, SPICES				
Dehydrated sauces	≤ 250 g	A8	> 250 g	013
Ready-made sauces: mayonnaise, mustard, béarnaise, etc.	≤ 1,2 kg	A8	> 1,2 kg	013
Pepper	≤ 600 g	A8	> 600 g	011
Vinaigrette sauce	≤ 600 ml	A8	> 600 ml	013
Salt	≤ 1,2 kg	A8	> 1,2 kg	013
Spices and herbs n.e.c.	≤ 250 g	A8	> 250 g	013

Food	Household		Industrial	
	Threshold	Product family	Threshold	Product group
MEAT, FISH AND POULTRY				
Charcuterie	≤ 1,2 kg	A9	> 1,2 kg	013
Frozen game and poultry	≤ 2,5 kg	A9	> 2,5 kg	013
Frozen fish, molluscs and shellfish	≤ 2,5 kg	A9	> 2,5 kg	013
Frozen meat	≤ 2 kg	A9	> 2 kg	013
Frozen meat preparations	≤ 1,2 kg	A9	> 1,2 kg	013
Mussels and clams	≤ 3 kg	A9	> 3 kg	010
Fish	≤ 2,5 kg	A9	> 2,5 kg	010
Canned fish	≤ 1,2 kg	A9	> 1,2 kg	013
Canned fish-based foods	≤ 2 kg	A9	> 2 kg	013
Meat	≤ 2,5 kg	A9	> 2,5 kg	010
Canned meats	≤ 2 kg	A9	> 2 kg	013
Game and poultry	≤ 2,5 kg	A9	> 2,5 kg	010
DAIRY AND RELATED (EXCL. DRINKS)				
Butter	≤ 1,2 kg	A10	> 1,2 kg	010
Eggs	≤ 36 pieces	A10	> 36 pieces	010
Concentrated milk and milk powder	≤ 1,2 kg	A10	> 1,2 kg	010
Milk-based entremets and desserts	≤ 1,2 kg	A10	> 1,2 kg	013
Cream	≤ 1,2 l	A10	> 1,2 l	010
Ice cream and ices	≤ 3 l	A10	> 3 l	013
Cheese spread	≤ 600 g	A10	> 600 g	013

Food	Household		Industrial	
	Threshold	Product family	Threshold	Product group
Fresh cheese and similar products	≤ 1,2 kg	A10	> 1,2 kg	010
Yoghurt and similar products	≤ 1,2 kg	A10	> 1,2 kg	010
Soft and hard cheese	≤ 1,2 kg	A10	> 1,2 kg	013
OTHER FOODS				
Vinegar	≤ 2 l	A11	> 2 l	013
Prepared salads: crab salad, tuna salad, meat salad, etc.	≤ 1,2 kg	A11	> 1,2 kg	013
Canned foods n.e.c.	≤ 2 kg	A11	> 2 kg	013
Culinary aids, and binding agents such as agar-agar, gelatin, etc. and stabilizers	≤ 1,2 kg	A11	> 1,2 kg	013
Dietary and clinical foodstuffs	≤ 1,2 kg	A11	> 1,2 kg	013
Ice cubes and crushed ice	≤ 3 kg	A11	> 3 kg	013
Herbal preparations and dietary supplements	Ø	A11	-	-
Products based on soy	≤ 1,2 kg	A11	> 1,2 kg	013
Desserts and preparations for entremets and desserts n.e.c.	≤ 1,2 kg	A11	> 1,2 kg	013
Snacks: pretzels, chips, peanuts, olives, etc.	≤ 1,2 kg	A11	> 1,2 kg	013
Infant formulas, follow-on milk and other follow-up foods, baby food, etc.	≤ 1,2 kg	A10	> 1,2 kg	013

- If the above limit values are exceeded owing to promotional offers on products destined for the normal functioning of households, the packaging remains household. E.g.: cups of milk, cups of butter, ...
- Portion packs of ordinary household products for direct consumption, the quantity of which is provided for one use only, household packaging. The classification of the sales unit in which these portion packs are offered shall be determined according to the above list. E.g.: paint + dye
- Is considered industrial regardless of weight and/or volume: primary packaging of products clearly intended due to the nature or composition of the product for professional or industrial activities. E.g.: beer mat
- The primary packaging of products that are individually wrapped to meet hygiene requirements and that are intended to be cut or packaged, is considered to be industrial.
- The packaging, including service packaging, which is used to offer ready meals to consumers is always considered to be household. For example: the packaging for an hamburger in a fast food restaurant, catering, self-service restaurants, fast food restaurants, etc.



Beverages	Household		Indus	trial
	Threshold	Product family	Threshold	Product group
Beer	≤ 20 l	B1	> 20 l	014
Soft drinks	≤ 20 l	В4	> 20 l	014
Fruit and vegetable juices	≤ 20 l	B2	> 20 l	014
Milk	≤ 20 l	В3	> 20 l	014
Syrups	≤ 1,2 l	В4	> 1,2 l	013
Spirits, aperitifs and gins	≤ 20 l	B5	> 20 l	014
Water	≤ 20 l	В7	> 20 l	014
Wine, champagne, sparkling wine and cider	≤ 20 l	В6	> 20 l	014

Cleaning and Maintenance

Cleaning and Maintenance	Household		Industrial	
	Threshold	Product family	Threshold	Product group
DETERGENTS AND CLEANING PRODUC	тs			
Ammonia (for cleaning)	≤ 10 l	C1	> 10 l	050
Maintenance products for cars	≤ 10 l / kg	C1	> 10 l / kg	050
Detergents and maintenance products	≤ 10 l / kg	C1	> 10 l / kg	055
De-icing salt	10 kg	C1	10 kg	055
ACCESSORIES FOR CLEANING AND MA	INTENANCE			
Floorcloths, sponges, dusters, air fresheners, etc.	②	C2	-	-
Bucket	≤ 15 l	C2	> 15 l	060
Pressure cleaner	≤ 200 Bar.	C2	> 200 Bar.	143
Household gloves	Ø	C2	-	-
Garbage bags (packaging around them)	②	C2	-	-
Mops, feather dusters, brushes, subtractors, scrapers, etc.	Ø	C2	-	-

Body, hair and dental care	Household		Industrial	
	Threshold	Product family	Threshold	Product group
HAIRCARE				
Shampoo, hairspray, etc.	≤ 10 l	D1	> 10 l	054
BODY AND FACIAL AND DENTAL CARE	PRODUCTS			
Cosmetics	Ø	D2	-	-
Essential oils and aromatic extracts	≤ 30 ml	D2	> 30 ml	059
Aqueous distillates and hydrolate	≤ 1 l	D2	> 1 l	059
Toothpaste, dental floss, etc.	Ø	D2	-	-
ACCESSORIES FOR BODY, HAIR AND D	ENTAL CARE			
Diapers	•	D3	-	-
Bath salts, salt scrub, bath foam, etc.	≤ 10 kg / l	D3	> 10 kg / l	054
Bed warmer	•	D3	-	-
Glasses, frames, lenses, sunglasses, contact lenses and care products	②	D3	-	-
Condom	•	D3	-	-
Pressure and support stockings	•	H1	-	-
Hearing aids	②	D3	-	-

Body, hair and dental care	House	ehold	Industrial	
	Threshold	Product family	Threshold	Product group
Incontinence material for adults	-	-	Ø	150
Combs, hair clips, wigs, hair pins, etc.	Ø	D3	-	-
Thermometers	Ø	D3	-	-
Crutches, braces, seat support, etc.	Ø	D3	-	-
Sanitary napkins and tampons for menstruation	Ø	D3	-	-
Plaster, liquid plaster and cold liquid spray	Ø	D3	-	-
Scissors, nail scissors, razor and blade	Ø	D3	-	-
Teats	Ø	D3	-	-
Stoma material	Ø	D3	-	-
Toothbrushes and hairbrushes	Ø	D3	-	-
Toilet paper, paper handkerchief, paper towel, make-up remover pad, etc.	•	D3	-	-
Walking stick	Ø	D3	-	-
Cotton wool and and cotton wool articles	Ø	D3	-	-

Pharmaceuticals and medical devices	House	ehold	Indus	strial
	Threshold	Product family	Threshold	Product group
MEDICINAL AND PHARMACEUTICAL PR	ODUCTS			
Medicines, pharmaceutical products, veterinary products, homeopathic products, dental care products, etc.	•	E1	-	-
Medicines and pharmaceutical products specifically designed for use in hospitals, laboratories and professional livestock	-	-	•	051
MEDICAL DEVICES				
Paper items for clinical use such as hats, masks and drapes	-	-	•	150
Breast pads, eye pads, and tampons for menstruation	Ø	D3	-	-
Pads and tampons (excl. breast pads, eye pads and tampons for menstruation	-	-	•	150
Diagnostics: general	-	-	Ø	051
Diagnostics: self tests	Ø	D3	-	-
First-aid kit	Ø	D3	-	-
Nursing set (excl. first-aid kit)	-	-	Ø	150
Electrical and non-electrical equipment for medicine, dentistry and veterinary medicine	-	-	②	150
Stitching material, absorbable adhesives, medical stiches and suture	-	-	Ø	150

Pharmaceuticals and medical devices	Household		Indus	strial
	Threshold	Product family	Threshold	Product group
Incontinence material for adults	-	-	Ø	150
Artificial teeth and dentures	-	-	②	150
Medical and safety gloves	-	-	Ø	150
Medical instruments: syringes, needles, apparatus for sterilization, etc.	-	-	②	150
Disinfectants exclusively for medical institutions	-	-	②	150
Operating linen and textiles for specific use in medical institutions	-	-	②	150
Operating tables, hospital beds and dentist chairs	-	-	②	150
Orthopedic articles: shoes, crutches, braces, sitsupport, trolleys, etc.	Ø	D3	-	-
Prostheses (internal) and accessories	-	-		150
Dressing materials (excl. gynecological bandages and plaster casts)	Ø	D3	-	-
Gynecological bandages and plaster casts	-	-	•	150
Cotton wool and cotton wool articles	Ø	D3	-	-
Workwear and protective clothing against radiation	-	-	Ø	150

Horticulture and gardening

Horticulture and gardening	House	ehold	Industrial				
	Threshold	Product family	Threshold	Product group			
FLOWERS, PLANTS, SEEDS AND GARDEN PRODUCTS							
Planter and flower pot *	Ø	F1	-	-			
Flowers, plants and trees	≤ 10 kg	F1	> 10 kg	009			
Grains	≤ 10 kg	F1	> 10 kg	011			
Clay pellets for plant	≤ 10 kg	F1	> 10 kg	011			
Fertilizer and synthetic fertilizer	≤ 50 l / kg	F1	> 50 l / kg	050			
Potting soil, bark and compost	≤ 50 l	F1	> 50 l	011 / 040			
Planting material intended to be transplanted	≤ 10 kg	F1	> 10 kg	011			
Plant and seeds for arable farming, vegetable growing and floriculture	≤ 10 kg	F1	> 10 kg	011			
PESTICIDES							
Pesticides	≤ 5 l	F1	> 5 l	055			
Pesticide - concentrated	≤ 0,5 l	F1	> 0,5 l	055			
Biocides and insecticides	≤ 5 l / kg	F1	> 5 l / kg	055			

Horticulture and gardening	House	ehold	Industrial				
	Threshold	Product family	Threshold	Product group			
GARDEN TOOLS AND ACCESSORIES FOR THE GARDEN AND CAMPING							
Barbecue		F2	-	-			
Mailbox	Ø	F2	-	-			
Camping gas*	Ø	F2	-	-			
Wire and cord	≤ 50 m	F2	> 50 m	070			
Lawn mower		F2	-	-			
Charcoal and logs	≤ 10 kg	F2	> 10 kg	050			
Tent		F2	-	-			
Wheelbarrow	Ø	F2	-	-			
Loose parasol for household use	Ø	F2	-	-			
Loose parasol for hotel and catering and fixed parasol	-	-	②	110			
Garden hose	Ø	F2	-	-			

^{*} This product may itself also be packaging. If the flower pot is a packaging, the limits of 'Flowers, plants and trees' are reverted to.
** This product can also be a packaging in itself.

Implements, tools and DIY

Implements, tools and DIY	House	ehold	Industrial		
	Threshold	Product family	Threshold	Product group	
TOOLS AND HARDWARE					
Power tools such as drills, sanders, hedge trimmers, chainsaws, grinders, splitters, etc.	≤ 1600 W	G1	> 1600 W	143	
Vices and clamps	Ø	G1	-	-	
Strongboxes, safes, safe deposit boxes, armored door, etc.	-	-	②	142	
Gutter	-	-	Ø	142	
Tools for welding and soldering	DIY	G1	Heavy tools	144	
Hand tools: hand saw, wrench spanner, trowel, garden shears, screwdriver, spanner, blowtorch, etc.	②	G1	-	-	
Jugs, barrels, cans and drums of steel	-	-	②	142	
Ladders (excl. stepladders and folding ladders)	-	-	②	142	
Stepladders and folding ladders	Ø	F2	-	-	
Detachable locks for bike, scooter, suitcase, etc.	Ø	G1	-	-	
Built-in / fixed locks for furniture, vehicles, buildings, etc.	-	-	②	142	
Tape measure and measuring stick	Ø	G1	-	-	

Implements, tools and DIY	House	ehold	Indus	trial
	Threshold	Product family	Threshold	Product group
Knives and cutting blades for machines and mechanical appliances	-	-	•	142
Metal workpieces for drilling, turning, milling, grinding, etc.	-	-	②	143
Frames and steal for tools, brushes, brushes and brooms	②	G1	-	-
Farrier's products	-	-	Ø	140
Sandpaper in individual sheets	≤ 50 pieces	G1	> 50 pieces	142
Sandpaper on rolls	-	-	Ø	142
Hand tool accessories: drills, dies, moulds, milling machines, etc.	•	G1	-	-
Stair railings, parapets, etc.	-	-	Ø	142
Safety helmets and gloves	-	-	Ø	142
Safety equipment against fire, theft, doorbells, etc. DIY	•	G1	-	-
Safety equipment against fire, theft, etc. for professionals	-	-	②	143
Saw blades	-	-	Ø	142

House	Household Inc		dustrial	
Threshold	Product family	Threshold	Product group	
5				
-	-	•	142	
-	-	•	142	
-	-	Ø	142	
-	-	Ø	142	
-	-	Ø	142	
≤ 200 pieces	G1	> 200 pieces	142	
-	-	②	142	
-	-	-	142	
≤ 200 pieces	G1	> 200 pieces	142	
-	-	Ø	142	
≤ 200 pieces	G1	> 200 pieces	142	
TED ITEMS				
≤ 2,5 l / kg	G3	> 2,5 l / kg	053	
≤ 5 l / kg	G3	> 5 l / kg	053	
≤ 0,5 l / kg	G3	> 0,5 l / kg	053	
-	-	②	050	
	Threshold Threshold	### Final Family Family Family	Threshold Product family Threshold Threshold Product family Threshold Threshold Threshold Threshold Threshold Threshol	

Implements, tools and DIY	House	ehold	Industrial	
	Threshold	Product family	Threshold	Product group
Adhesives, mastic (kits) and sealants	≤ 20 l / kg	G2	> 20 l / kg	056
Paints and varnishes	≤ 10 l / kg	G3	> 10 l / kg	053
Brushes and paint brushes, rollers and stamps for painting	②	G4	-	-
White spirit and pure solvents	≤ 5 l / kg	G3	> 5 l / kg	053
MOTORS, MACHINERY, MECHANICAL G	EARING AND	TOOLS		
Fire extinguishers	-	-	Ø	143
Lawnmowers	Ø	F2	-	-
Tools for cutting, marking and processing wood	≤ 1600 W	G1	> 1600 W	143
Lifting gear for shutters, fences, gates and garage doors	-	-	Ø	143
Cooling equipment, e.g.: air conditioning	-	-	Ø	143
Valves and shut-off valves, valves for heating appliances, sanitary fittings, etc.	-	-	•	143
Welding equipment	-	-	Ø	144
Mechanical driving elements	-	-	Ø	143
Engines and turbines	-	-	Ø	143
Pumps and compressors	-	-	Ø	143
Gears and bearings (bearings, ball bearings, etc.)	-	-	Ø	143

Clothing, shoes, textiles and related items

Clothing, shoes, textiles and related items	House	ehold	Indus	strial
	Threshold	Product family	Threshold	Product group
CLOTHING				
Outerwear and underwear for men, women and children	Ø	H1	-	-
Pressure and support stocking	②	H1	-	-
Stocking, socks, nylon stockings, pantyhose, etc.	•	H1	-	-
Tailor-made clothing	②	H1	-	-
Sportswear and swimwear	Ø	H1	-	-
Workwear and uniforms	-	-	②	110
Workwear and protective clothing against heat, radiation, contamination, etc.	-	-	②	110
SHOES				
Outer and inner soles such as non-slip soles, snow shoes, etc.	•	H1	-	-
Orthopedic shoes	Ø	H1	-	-
Shoes	Ø	H1	-	-
Shoe trees	Ø	H1	-	
Spats and gaiters	•	H1	-	-
Safety shoes	-	-	Ø	120

Clothing, shoes, textiles and related items	House	ehold	Indus	strial
	Threshold	Product family	Threshold	Product group
TEXTILES AND FABRICS				
Bed linen, table linen and textiles for household use	•	H1	-	-
Tracing linen, drawing linen and canvas	Ø	H1	-	-
Tarp, tent (excl. camping tents), canopy, etc.	-	-	②	110
Thread, string, rope, twine and netting	≤ 50 m	H1	> 50 m	110
Drive belt and conveyor	-	-	Ø	110
Labels, insignia and fabric badges	-	-	Ø	110
Curtains, bed curtains, blinds, venetian blinds, etc.	Ø	H1	-	-
Camping tent	②	F2	-	-
Ribbon*	≤ 50 m	J1	Ø	110
Loose parasols intended for professional use (catering) and fixed parasols	-	-	②	120
Stuffing	-	-	Ø	110
Trimmings and pleating	-	-	②	110
Life jackets, parachutes, etc.	-	-	Ø	110

^{*} This product can also be (service) packaging in itself.

Clothing, shoes, textiles and related items	House	ehold	Industrial		
	Threshold	Product family	Threshold	Product group	
Ornamental articles: braids, tassels, brushes, etc.	Ø	H1	-	-	
Fabrics in cotton, wool, silk, flax, hemp, felt, etc.	-	-	②	110	
Fabrics in tulle, lace and embroidery	-	-	Ø	110	
Flags, pennants, banners, etc.	-	-	Ø	110	
Fire-resistant blankets	Ø	H1	-	-	
Wicks and fire hoses			Ø	110	
Sunshades (excl. canopies)	⊘ H1		-	-	
LEATHER GOODS, FUR AND RELATED I	TEMS				
Drive belt	-	-	Ø	080	
Clothing and accessories	⊘ H1		-	-	
Luggage, bags, handbags, wallets, belts, etc.	•	H1	-	-	
Rags and sheets of tanned leather, chamoised leather, parchment leather, artificial leather, patent leather and metallised leather	-	-	⊘	080	
Rugs and pouffes	Ø	J1	-	-	
Saddles and harnesses	②	H1	-	-	
Chamois leather, cleaning cloths, etc.	•	C1	-	-	

Clothing, shoes, textiles and related items	House	ehold	Indus	strial
	Threshold	Product family	Threshold	Product group
ACCESSORIES FOR TEXTILE AND CLC	THING			
Knitting and crocheting wool	≤ 500 g	H1	> 500 g	110
Yarn and sewing thread	≤ 250 m	H1	> 250 m	110
Gloves (excl. medical and protective gloves)	•	H1	-	-
Hats and caps		H1	-	-
Coat hangers*	②	H1	-	-
Medical and protective gloves	-	-	Ø	150
Sewing accessories: needles, pins, fasteners, hooks, buttons, snaps, zippers and drawstrings	•	H1	-	-
Umbrellas, whips, etc.	②	H1	-	-
Shop window mannequins and other articles	-	-	Ø	200
Carpet sweepers and electric brooms	-	-	•	092
Shoe and clothes brushes		H1	-	-
Scarves, belts, ties, hair nets, etc.	②	H1	-	-
Spools and bobbins for sewing thread	•	H1	-	-
Safety helmets	-	-	Ø	142
Handkerchiefs		H1	-	_

^{*} This product can also be (service) packaging in itself.

Electrical appliances

Electrical appliances	House	ehold	Industrial		
	Threshold Product family		Threshold	Product group	
LARGE ELECTRICAL APPLIANCES					
Household appliances: refrigerator, freezer, washing machine, tumble dryer, dishwasher and cooker, etc.	-	-	⊘	144	
Domestic appliances intended for built-in: hob, cooker hood, oven, microwave oven, refrigerator, washing machine, dishwasher, tumble dryer, deep fryer etc.	-	-	⊘	144	
Mobile heating appliances	≤ 2,500 W	11	> 2,500 W	142	
Fixed heating appliances	-	-	Ø	144	
Water heaters	≤ 5 l	11	> 5 l	142	
Hot water appliances and boilers	-	-	Ø	144	
Electric engines, generators and transformers	-	-	Ø	144	
Pressure cleaner	≤ 200 bar	C2	> 200 bar	143	
SMALL AND MEDIUM ELECTRICAL APPL	IANCES				
Household scales	Ø	12	-	-	
Kitchen appliances: food processors, coffee makers, mixers, microwave oven, deep fryer, boiling and roasting appliances, etc.	•	12	-	-	
Small electrical appliances: razor, iron, calculator, camera, vacuum cleaners, babyphone, etc.	Ø	12	-	-	

Electrical appliances	House	ehold	Indus	trial	
	Threshold	Product family	Threshold	Product group	
Sunbeds and other tanning equipment for household use	Ø	11, 12	-	-	
ACCESSORIES FOR ELECTRICAL APPLIA	NCES AND R	ELATED ITE	MS		
Accumulators and electric batteries: batteries for vehicles, electric accumulators, etc.	-	-	②	144	
Batteries for electric appliances		13	-	-	
Batteries for household appliances	-	-	Ø	144	
Capacitors, resistors, switches, electron tubes, etc.	Ø	13	-	-	
Incandescent bulbs, halogen bulbs, energy-saving bulbs, LED lighting, portable lamps, flashes for photography, Christmas lights and electric garlands	⊘	13	-	-	
Hanging lamps, chandeliers, table-, desk- and bedside lamps, standard lamps and spotlights	•	J2	-	-	
Infrared bulbs, fluorescent lamps, neon lamps, sodium lamps, metal halide lamps, mercury vapour lamps, bulbs in projectors and xenon lamps	-	-	•	170	
Cable and wire for distribution of electricity	-	-	Ø	144	
Switching and distribution devices, light switches, sockets, electrical cables, etc.	-	-	•	144	
Extension cord and power strip	Ø	13	-	-	

Elektro	House	ehold	Industrial						
	Threshold	Product family	Threshold	Product group					
MEASURING AND WEIGHING EQUIPMENT									
Electrical measuring devices	-	-	Ø	146					
Household scales	Ø	12	-	-					
Navigation systems such as GPS	-	-	Ø	146					
Balances and drawing instruments	-	-	Ø	146					
Technical and scientific instruments such as barometers, thermometers, microscopes, telescopes and scales.	-	-	•	146					
Barometers and thermometers for domestic use	Ø	J1	-	-					

Elektro	House	ehold	Industrial		
	Threshold	Product family	Threshold	Product group	
PHOTOGRAPHIC AND CINEMATOGRAP	HIC EQUIPME	NT AND OP	TICAL INSTRU	JMENTS	
Equipment and material for cinema and photo labs	-	-	Ø	146	
Glass and crystal items for technical purposes: screens for television sets, glass casings for bulbs, glassware for laboratories, watch glass, optical glass, glass tiles, etc.	-	-	Ø	130	
Chemical preparations for photographic use	-	-	Ø	058	
Photography and film equipment for amateurs, such as cameras, film reels, video cameras and slide projectors	⊘	12	-	-	
Photographic plates and film, sensitized paper, etc.	-	-	Ø	058	
Optical elements such as prisms, lenses, filters, etc.	Ø	13	-	-	
Magnifying glasses and binoculars	Ø	13	-	-	

Multimedia

Multimedia	House	ehold	Industrial		
	Threshold	Product family	Threshold	Product group	
COMPUTERS AND PERIPHERALS					
Computers, mice, printers, scanners, external hard drives, external CD / DVD readers / writers, USB memory sticks, keyboards, docking stations, monitors, USB cables, network cables, computer, diskettes and CD-Roms, card readers, etc.: equipment which is mainly used when connected to a computer.	-	-	•	144	
Electronic diary	-	-	Ø	144	
Hard drive, CD / DVD only suitable for images and / or sound	②	13	-	-	
Hard disk, CD and DVD equipment also suitable for data storage	-	-	②	144	
Office equipment: typewriter, photocopier, calculator, overhead projector, presentation board, projector (beamer), labelling machine, etc.	-	-	②	144	
Notebooks and netbooks	-	-	Ø	144	
Unused carriers for recording sound or images, unused computer disks and tapes	-	-	Ø	144	
Tablets	-	-	Ø	144	

Multimedia	House	ehold	Industrial		
	Threshold Product family		Threshold	Product group	
COMMUNICATION EQUIPMENT					
Components in communication networks (data, video, audio, telephony, etc.) such as modems, routers, splitters, amplifiers, cables, etc.	-	-	•	144	
Fax and equipment for radio telephony	-	-	②	144	
Intercoms and answering machines	Ø	12	-	-	
Office equipment: photocopier, projectors, overhead projector, etc.	-	-	•	144	
Radio and car radio	Ø	12	-	-	
Telephone and mobile phone	Ø	Ø 12		-	
Broadcasting and transmitting equipment, e.g. television cameras and transmitting devices for radio broadcasting	-	-	⊘	144	
CONSUMER ELECTRONICS					
Apparatus for recording, viewing, and editing images and / or sound: CD, DVD, Blu-ray player, MP3 player, turntable, camcorders, digital frames, etc.	•	11, 12	-	-	
Speakers, loudspeakers, microphones, flight cases, etc.	•	11, 12	-	-	
Carriers of images or sound: CD, DVD, video cassette, music cassette, records and memory cards	•	13	-	-	

Multimedia	Hous	ehold	Industrial		
	Threshold	Product family	Threshold	Product group	
Electronic games and game consoles	Ø	12, 11	-	-	
e-books and e-readers	Ø	12	-	-	
Toys for tablets	Ø	Z6	-	-	
Satellite dish and decoder for digital TV	⊘ I1		-	-	
Television, hi-fi system, VCR, etc.	Ø	I1	-	-	
DEVICES WITH COMBINED FUNCTIONS					
Devices with a combination of two or more of the following functions: telephone (landline and mobile) = HH telephone (fixed and mobile) = HH fax = I reproduction of images and sound = HH electronic diary = I navigation, GPS = I	l1, l2	To determir apparatus is (HH) or Indu look at the in ascendin	144		

Home furnishings and construction

Home furnishings and construction	House	ehold	Industrial		
	Threshold Product family		Threshold	Product group	
INTERIOR, KITCHEN AND TABLE ACCES	SORIES				
Aquariums and accessories for aquariums	Ø	J1	-	-	
Figurines and decorative objects		J1	-	-	
Office set and desk set	Ø	J1	-	-	
One-way trays*	≤ 20 pieces	J1	> 20 pieces	060	
Trays for reuse*		J1	-	-	
Bottles*, containers*, pots*, jars*, drinking glasses and cups*	Ø	J1	-	-	
Jokes and hoaxes, magic items and party supplies	⊘ J1		-	-	
Fittings for curtains	⊘ J1		-	-	
Candles, Novena candles (*), tealights (*), etc.	Ø	J1	-	-	
Frames and mounts	②	J1	-	-	
Small kitchen utensils and accessories	Ø	J1	-	-	
Coffee filters and other household filters	Ø	J1	-		
Pots, pans and other non-electrical utensils for use at the table or in the kitchen	•	J1	-	-	
Artificial flowers and fruit, decorative items of dried flowers	Ø	J1	-	-	

^{*} This product can also be (service) packaging in itself.

Home furnishings and construction	House	ehold	Industrial		
	Threshold	Product family	Threshold	Product group	
Baskets	Ø	J1	-		
Scissors, knives, cutlery, etc.	Ø	J1	-	-	
Sanding sponges	Ø	C2	-	-	
Napkins	Ø	J1	-	-	
Mirrors for domestic use	Ø	J1	-		
Vacuum cleaner bag	Ø	J1	-		
Blinds shutters (indoors)	Ø	J1	-		
Ironing board, coat stand, etc.	Ø	J1	-	-	
Tableware	Ø	J1	-	-	
Vacuum flasks for household use	Ø	J1	-	-	
Accessories in bathroom and toilet: paper holder, brush holder, soap holder, glass holder, towel bar, etc.	②	J1	-	-	
Fireworks for amateurs	Ø	J1	-	-	
Disposable cups, plates, beakers and paper coasters *	Ø	J1	-		
FURNITURE AND FITTINGS FOR INDOC	R AND OUTD	OOR AND A	CCESSORIES		
Baths, sinks, wash basins, urinals, showers, sinks, etc.	-	-	•	142	
Walpaper and wall coverings		J2	-	-	

Walpaper and wall coverings					②	J2	-	
. =::			, .	\				

* This pro	duct can a	lso be	(service,) pac	kaging in	itself.
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Home furnishings and construction	House	ehold	Indus	strial	
	Threshold	Product family	Threshold	Product group	
Strongboxes, safes, safe deposit lockers, security doors, etc.	-	-	②	142	
Dining room, sitting room, bedroom, kitchen and bathroom furniture	Ø	J2	-	-	
Door and furniture knobs	-	-	Ø	091	
Furniture installation, large kitchen and bathroom furniture with built-in sanitary appliances	-	-	•	091	
Office and shop furniture: office chairs, workshop chairs, etc.	-	-	②	091	
Mattresses, bed frames, bed springs, airbeds, waterbed mattresses, etc.	Ø	J2	-	-	
Chairs and seats for theatres and vehicles	-	-	②	091	
Stepladders and folding ladders		J2	-	-	
Garden and patio furniture	Ø	J2	-	-	
Floor coverings in textile, linoleum, rubber, cork, etc.	-	-	Ø	110 / 200 / 070	
Rugs, carpets, mats, straw mats, etc.	≤ 1 m ✓ 1,5 m	H1	> 1 m 🗸 1,5 m	110	
Animal skin floor coverings	Ø	J2	-	-	
Upholstered furniture: sofas, settees, armchairs, chairs, stools, pouffes, etc.	Ø	J2	-	-	

Home furnishings and construction	House	ehold	Indus	strial
	Threshold	Product family	Threshold	Product group
CONSTRUCTION AND RELATED ITEMS				
Covers for tanks, gutters	-	-		130
Bricks and building blocks	-	-	Ø	130
Pipes, drains and tubes	-	-	Ø	130 / 140
Central heating and components and radiators, boilers, citerns, tanks, containers, etc.	-	-	Ø	142
Tiles, roofing, roof trusses, etc.	-	-	②	130 / 092
Doors, windows, windows, frames, shutters, (roller) blinds, movable walls, joists, beams, moldings, stairs, railings, fences, fencing, gates, garage doors, etc.	-	-	•	142 / 092
Threshold bars, threshold nose and other accessories for flooring	-	-	Ø	130
Buckets	≤ 15 l	J1	> 15 l	142
Prefabricated buildings and structures or parts thereof (sauna, shed, etc.) and caravans	-	-	②	142
Metal structures and trusses for construction	-	-	•	142 / 092
Plywood, chipboard, fiberboard, sawed, planed and impregnated wood	-	-	②	090

Home furnishings and construction	n Household		Industrial	
	Threshold	Product family	Threshold	Product group
Mobile heating appliances such as auxiliary heaters, table fireplaces (bioethanol), ambience or ornamental fireplaces (electric or bioethanol)	≤ 2.500 W	J1	> 2.500 W	142
Fixed heating appliances such as fireplaces, stoves (wood, gas, etc.), central heating, built-in fireplaces (including bioethanol)	-	-	⊘	142
Mortar, cement, limestone, plaster, etc.	≤ 10 kg / l	G4	> 10 kg / l	130
Parquet flooring and parquet panels	-	-	Ø	092
Slabs, posts and panels	-	-	Ø	130
Ornamental stone, sand, cement, limestone, plaster, chalk, slate, marble, granite, sandstone, etc.	-	-	②	040
Silos, tanks, reservoirs, etc.	-	-	Ø	142
Boilers	-	-	Ø	142
Tiles, floor and wall tiles, mosaic cubes, paving stones, pavement, etc.	-	-	Ø	130
Flat glass: safety glass, multiple- walled glass, mirror, etc.	-	-	Ø	130
Sand and gravel (excl. sand and gravel for aquariums, bird sand, decoration sand, etc.)	-	-	②	040
Sand and gravel for aquariums, bird sand, decoration sand, etc.	Ø	K1, J1	-	-

Animals	House	ehold	Indus	strial
	Threshold	Product family	Threshold	Product group
Dry pet food (excl. dogs and cats)	≤ 10 kg	K1	> 10 kg	020
Moist pet food (excl. dogs and cats)	≤ 2 kg	K1	> 2 kg	020
Food for dogs and cats		K1	-	-
Care products and accessories for animals: toys, cat litter, litter, etc.	•	K1	-	-

Transport

Transport	House	ehold	Indus	trial	
	Threshold	Product family	Threshold	Product group	
BICYCLES AND INVALID CARRIAGES					
Bicycles, tandems, threewheelers, children's bicycles, freight bicycles and accessories	Ø	Z 7	-	145	
Wheelchairs and other invalid carriages and accessories	Ø	Z 7	-	150	
AIRCRAFT					
Aeroplanes, helicopers, hot-air balloons and microlights	-	-	②	145	
MOTOR VEHICLES AND RELATED ITEMS	5				
Trailer, caravan, trailer, motorhome, camper, etc.	-	-	②	145	
Passenger car, commercial vehicle, bus, etc.	-	-	②	145	
PARTS AND ACCESSORIES FOR MOTOR	VEHICLES				
Engines	-	-	Ø	145	
Antifreeze products for cars	≤ 10 l	C1	> 10 l	050	
Batteries for vehicles	-	-	Ø	144	
Electrical equipment for engines and vehicles	-	-	Ø	144	
Headlights, flashing lights, horns, etc.	-	-	Ø	145	

Transport	Household Indust		trial	
	Threshold	Product family	Threshold	Product group
Motorcycle helmet	Ø	Z7	-	-
Engine oil, fuel and fuel additives	≤ 10 l	C1	> 10 l	050
Brakes, gearboxes, axles, wheels, shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns and steering boxes	-	-	Ø	145
Lubricants, brake fluids and anti-knock agents	-	-	Ø	050
Seat belts, wipers, etc.	-	-	Ø	145
Mat, steering wheel cover, seat protector, etc.	Ø	Z7	-	-
MOTORCYCLES AND BICYCLES				
Engines for motorcycles	-	-	Ø	145
Motorcycles, scooters and cycles with an auxiliary motor	Ø	Z7	-	-
Sidecars	Ø	Z7	-	-

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Transport	House	ehold		ıstrial	
	Threshold	Product family	Threshold	Product group	
SHIPS					
Ships, pleasure and sporting boats	-	-	\bigcirc	145	
OTHER MEANS OF TRANSPORT N.E.C.					
Luggage cart, hand trolley, handcart, etc.	Ø	J2	-	-	
Shopping trolley and shopping cart	-	-	Ø	145	
Vehicles drawn by animals	-	-	Ø	145	
Stroller, pram and buggy	Ø	J2	-	-	

Sundry

Sundry	House	ehold	Indu	strial
	Threshold	Product family	Threshold	Product group
FUELS				
Motor fuel	≤ 10 l	C1	> 10 l	050
Fuel oil	≤ 10 l	Z1	> 10 l	040
Coal, fuel pellets and compressed wood logs	≤ 10 kg	Z1	> 10 kg	040 / 050
JEWELLERY, WATCHES, SILVERWARE				
Storage cases and boxes for jewellery, cutlery, etc. *	Ø	Z2	-	-
Watches and watchbands	②	Z2	-	-
Clock, stopwatch and alarm clock	Ø	Z2	-	-
Parts for clocks, such as springs, stones, dials, hands, etc.	-	-	Ø	146
Pearls, precious and semi-precious stones	Ø	Z2	-	-
Timers	-	-	•	146
Ornaments, jewelry, medallions, imitation jewellery, etc.	Ø	Z2	-	-
Items for worship	②	Z2	-	-

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Sundry	House	Household Industreshold Product family Threshold ✓ Z3 - ✓ Z3 -	trial	
	Threshold		Threshold	Product group
PUBLISHING AND RELATED ITEMS				
Atlases, maps and floor plans	Ø	Z3	-	-
Books, newspapers, encyclopedias, revues, periodicals, magazines available at newsstands, newspapers and bookstores, large distribution and / or via subscription by individuals	⊘	Z3	-	-
Specialized books, newspapers, encyclopedias, revues, periodicals, magazines for professionals	-	-	②	102
Music books and scores	②	Z3	-	-
TOBACCO PRODUCTS AND ACCESSOR	IES			
Lighters, matches and accessories, cigarettes, electronic cigarettes, cigarette tobacco, cigars, pipe tobacco, chewing tobacco and snuff	⊘	Z1 Z5	- -	-
Cigarette paper in booklets or tubes	Ø	Z8	-	-

Sundry	Household		Industrial	
	Threshold	Product family	Threshold	Product group
GAMES AND TOYS				
Merry-go-round, shooting galleries, etc.	-	-	•	200
Electronic games: video games, chess games, etc.	Ø	12, Z6	-	-
Board games and playing cards	Ø	Z6	-	-
Dolls, clothes and accessories for dolls	•	Z6	-	-
Scale models, construction sets, electric trains, automobile circuits, miniature aircraft and ships, etc.	Ø	Z6	-	-
Toy animals		Z6	-	-
Toy microscopes and telescopes	Ø	Z6	-	-
Coin/token games, special tables for casino games, casino cards, billiards, automatic bowling alley equipment, etc.	-	-	•	180
MUSICAL INSTRUMENTS				
Wind, string and percussion instruments	Ø	Z6	-	-
Electronic instruments	Ø	Z6	-	-
Toy musical instruments	Ø	Z6	-	-
SPORTING GOODS (EXCL. CLOTHING)				
Articles for sport fishing and hunting	Ø	Z 7	-	-
Balls, rackets, bats, sticks, nets	Ø	Z7	-	-

Sundry	Household		Industrial	
	Threshold	Product family	Threshold	Product group
Bows and crossbows	Ø	Z7	-	-
Equipment for water sports	Ø	Z7	-	-
Equipment for winter sports and mountain climbing	Ø	Z7	-	-
Oven, stone and operating system for sauna	-	-	Ø	144
Sports gloves and helmets	Ø	Z7	-	-
Gymnastics items and equipment for athletics and fitness equipment	Domestic usage	J2	Usage in gym-, athletic club	144
Swimming and paddling pools	Ø	Z7	-	-
OFFICE AND SCHOOL SUPPLIES, STATI	ONERY AND F	RELATED ITE	MS	
An assortment of paper stationery in boxes, pouches or similar packings	-	-	Ø	101
Carbon paper and stencil paper	-	-	②	101
Date stamps and seal stamps	-	-	Ø	200
Printing paper	-	-	Ø	101
Envelopes	≤ 100 pieces	Z8	> 100 pieces	100
Labels for domestic use (school)	•	Z8	-	-
Labels for professional use	-	-	Ø	101
Filter paper and filter cardboard	-	-	Ø	101

Sundry	Household		Industrial	
	Threshold	Product family	Threshold	Product group
Photographs, prints, calendars, posters and reproductions of works of art, picture cards and postcards	Ø	Z8	-	-
Ready-to-use writing paper and letter paper	Ø	Z8	-	-
Office equipment such as typewriter, photocopier, calculator, presentation board, labelling machine and laminator	-	-	⊘	144
Paper or cardboard spools, sleeves and reels *	-	-	②	101
Post-it and memo blocs	-	-	Ø	101
Staples, paperclips, etc. Headed paper	Ø	Z8	Ø	101
Paper for measuring and recording equipment	-	-	②	101
Printer and computer paper	-	-	Ø	101
Ring binders and folders	-	-	Ø	101
Notebooks	Ø	Z8	-	-
Writing materials, fountain pen, pencil, marker, pen, etc.	Ø	Z8	-	-
Writing and drawing ink	Ø	Z8	-	-
School supplies: scissors, gum, puncher, stapler, ruler, etc.	Ø	Z8	-	-
Stamps and seals pads (excl. date and seal stamps)	•	Z8	-	-
Seal stamps and date stamps	-	-	Ø	200

Sundry	Household		Industrial	
	Threshold	Product family	Threshold	Product group
WEAPONS				
Light weapons, sporting weapons and their ammunition (e.g. for hunting, target shooting or defence)	Ø	Z 7	-	-
Heavy weapons, military weapons and their ammunition	-	-	Ø	160
COINS AND MEDALS				
Storage boxes and cases for medals and coins *	②	Z2	-	-
Coins and Medals	-	-	Ø	190

^{*} This product may itself also be packaging.

E-commerce and packaging responsibility

1. Scope

This memo offers you an analysis of the packaging responsibility for the packaging that is released on the Belgian market as a result of e-commerce activities in Belgium to **individuals**. In the event that the Belgian customer is a **company** with a Belgian company registration number, the usual rules of packaging responsibility apply, not the rules of this memo. The aim is to establish assessment criteria that identify the packaging responsibility within e-commerce to Belgian individuals (see point 3.2).

- 122 Scope
- 124 Context
- 126 Assessment of the packaging responsibility
- Schematic overview of assessment criteria

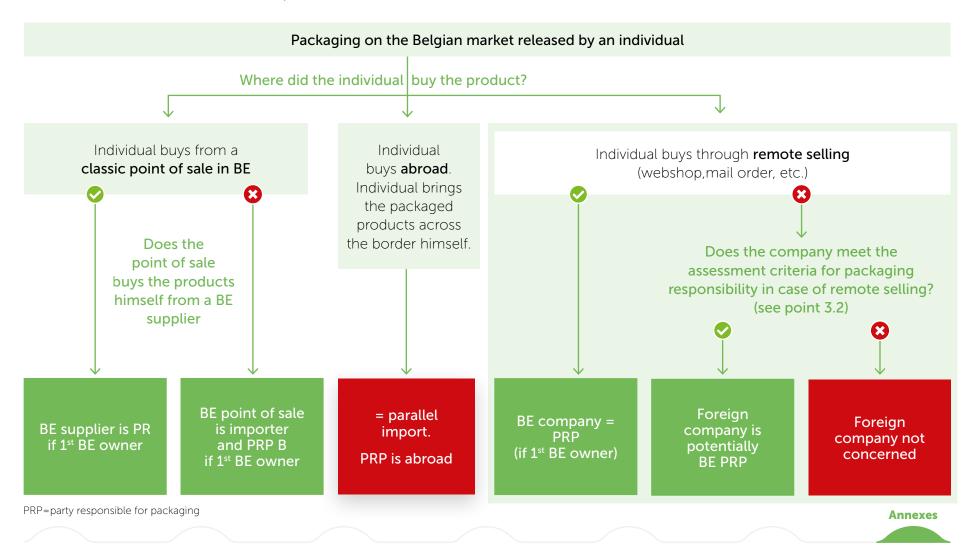


← Back to overview 'Packaging responsibility e-commerce'

Below you will find a schematic overview of the scope of the memo.

Finally, at the end you will find a schematic presentation of the assessment criteria that maps the process for identifying the party responsible for packaging.

schematic overview of the scope of the memo



2. Context

The growing popularity of e-commerce raises questions about the packaging responsibility associated with the online sale of household and industrial products.

Today, e-commerce companies based abroad often still avoid their packaging responsibility because they interpret the existing legal framework too restrictively. Article 2, 20°, b) of the Cooperation Agreement of 4 November 2008 on the prevention and management of packaging waste ("CA") defines the "party responsible for packaging" as follows:

"b) where products released on the Belgian market have not been packaged in Belgium, any party importing the packaged goods (or that has them imported) and that does not unpack them or use them itself".

If an overly restrictive interpretation of Article 2, 20°, b) CA is applied, e-commerce companies based abroad that sell or offer for sale and deliver household or industrial products via the internet in Belgium would not have any packaging responsibility.

The Explanatory Memorandum to the CA nevertheless specifies that the legislator kept in mind at all times that "one and only one party responsible for packaging" must be designated for each packaging. Where imports are concerned, the Explanatory Memorandum to the CA states that, when a foreign company conducts its sales activities on Belgian territory, this foreign company is the party responsible for packaging, not the Belgian customer. Door-to-door selling and sales at fairs and exhibitions are cited as examples. A company based abroad that sells or offers and delivers household or industrial products via the internet in Belgium fits this picture perfectly.

The basic question is therefore whether the e-commerce company is conducting commercial activities on Belgian territory. This will determine the packaging responsibility.

This is an application of the principle whereby those who are responsible for releasing packaging onto the Belgian market must also be ultimately responsible for the costs associated with the obligation to take their packaging back. Ruling differently in this regard would be contrary to the Cooperation Agreement and constitute:

- an unfair trading practice because of unfair competition, since e-commerce companies based abroad would not be responsible for financing the obligation to take back their packaging that is released onto the Belgian market, while companies based in Belgium that are active offline/online in remote selling as a result of which packaging is released onto the Belgian market do so.
- discriminatory treatment, since similar situations would be treated unequally within the category of "remote selling" because e-commerce companies based abroad would not be responsible for financing the obligation to take back their packaging that is released onto the Belgian market, while other foreign companies active in remote selling (such as mail-order companies) that release packaging onto the Belgian market do so.



3. Assessment of the packaging responsibility

3.1. Introduction

Below follows an overview of the assessment criteria that should be used to check whether a company active in e-commerce for Belgian private individuals as a result of which packaging comes onto the Belgian market, is subject to packaging responsibility as provided for in Article 2, 20°, b) SA.

The establishment of any responsibility for packaging for packaging that comes onto the Belgian market via e-commerce must always be assessed on a case-by-case basis.

3.2. Assessment criteria

3.2.1. E-commerce to Belgian private customers occurs whereby packaging is put on the Belgian market.

The website concerned makes a remote sale to a Belgian consumer, whereby household and/or industrial packaging is put on the Belgian market.

3.2.2. Belgian business number.

If the e-commerce company has a Belgian business number, it may be deduced from this that the e-commerce company develops commercial activities on Belgian territory. There are strong grounds for presumption.

A Belgian business number is understood to mean the number under which the company is registered in the Kruispuntbank van Ondernemingen/Banque Carrefour des entreprises – the central data base.

The business number can usually be found on invoices, order confirmations and/or purchase documents relating to the goods or the service provided by the e-commerce company.

A distinction may be made among various cases in companies with a Belgian business number:

- Belgian company;
- foreign company with address in Belgium;

• foreign company without address in Belgium.

3.2.2.1. Belgian company.

This refers to e-commerce companies with their registered office in Belgium. These companies should be considered to be parties responsible for packaging.

3.2.2.2. Foreign company with address in Belgium

Here we need to look further at whether it is:

- a foreign company with a branch or a site in Belgium. If the e-commerce company is a foreign business and has a branch or a site with an address in Belgium, then the latter should be considered to be responsible for packaging.
- a foreign company with a representation or a liaison office in Belgium. If the e-commerce company is a foreign business but has a representation office in Belgium, a strong presumption arises that the e-commerce company exercises commercial activities on Belgian territory and is therefore

responsible for packaging. This presumption is further backed up by the presence of other elements indicated as from point 3.2.3.1, but can, conversely, be refuted by the total absence of such elements

3.2.2.3. Foreign company without address in Belgium

If the e-commerce company is a foreign business without an address in Belgium, but with a Belgian business number, a strong presumption still arises that the e-commerce company exercises commercial activities on Belgian territory and is therefore responsible for packaging. This presumption is further backed up by the presence of other elements indicated as from point 3.2.3.1, but can, conversely, be refuted by the total absence of such elements.

3.2.3. No Belgian business number

If the e-commerce company does not have a Belgian business number, a check must be made to see whether this foreign company develops commercial activities on Belgian territory.

3.2.3.1. There is a Belgian domain name extension: extension '.be' or other exclusively Belgian domain name extensions

Having a domain name extension '.be' or another exclusively Belgian domain name extension creates a strong presumption that the website concerned targets the Belgian market and that it therefore develops commercial activities there and must consequently be considered to be the party responsible for packaging. This also applies when the website with a Belgian domain name extension redirects to a website with a foreign domain name extension on which the actual sale takes place.

3.2.3.2. A non-country-related extension is used ('.com', '.eu', '.org', etc.)

If a non-country-related extension is used ('.com', '.eu', '.org', etc.), but the website specifically targets the Belgian market/ consumers, the presumption also arises that the website concerned targets Belgian consumers/the Belgian market and that the e-commerce company therefore develops commercial activities on Belgian territory.

This mainly involves communication and promotion directed at the Belgian market/consumers, such as:

- Advertising directed specifically at the Belgian market/consumers;
- Reference to a Belgian contact address/ telephone number/fax number;
- The country preference that has to be set on the website refers to Belgium;
- The product range available for sale is clearly geared to the Belgian market.

If a non-country-related extension is used ('.com', '.eu', '.org', etc.), whereby the website does not expressly target the Belgian market/consumers, there is no direct presumption that the e-commerce company develops commercial activities on Belgian territory. However, other indicators may also suggest that the website targets the Belgian market/consumer (see point 3.2.4).

3.2.3.3. There is a foreign domain name extension ('.nl', '.fr', '.de', etc.)

There is no direct presumption that the e-commerce company develops commercial activities on Belgian territory. However, other indicators may also suggest that the website targets the Belgian market/consumer (see point 3.2.4).

3.2.4. Other indicators

If it cannot be presumed that the e-commerce company develops commercial activities on Belgian territory on the basis of points 3.2.3.2 and 3.2.3.3, it may be deduced from one or more of the following indicators that the website targets the Belgian market/consumer.

3.2.4.1. Communication and promotion

The means of communication and promotion used by the e-commerce company may be an indication that it develops commercial activities on Belgian territory, for example:

- Any form of advertising directed specifically at the Belgian market/consumers;
- Reference to a Belgian contact address/ telephone number/fax number;
- The country preference that has to be set on the website refers to Belgium;
- The language preferences are at least two of the three official languages in Belgium;

- The product range for sale is clearly geared to the Belgian market;
- The terms and conditions of payment show that the sales activities are geared to the Belgian market.

3.2.4.2. Payment into a Belgian account number

If payment is made into a Belgian account number, this is a clear indication that the e-commerce company develops commercial activities on Belgian territory.

3.2.4.3 General and/or special terms and conditions of sale

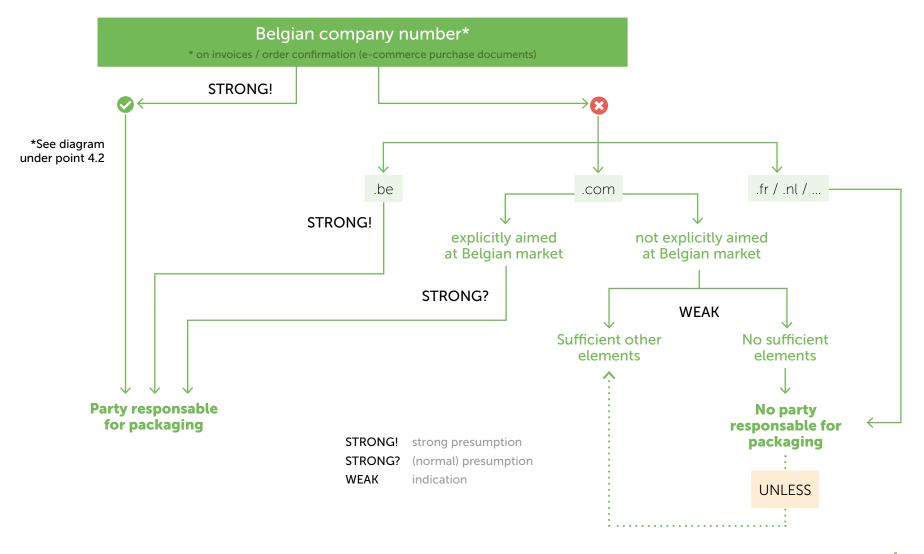
The general and/or special terms and conditions of sale of the e-commerce company indicate that Belgian law applies and the Belgian courts and tribunals have jurisdiction over relations between the company and third parties. This is a clear indication that the e-commerce company develops commercial activities on Belgian territory.

3.2.4.4. Delivery in Belgium

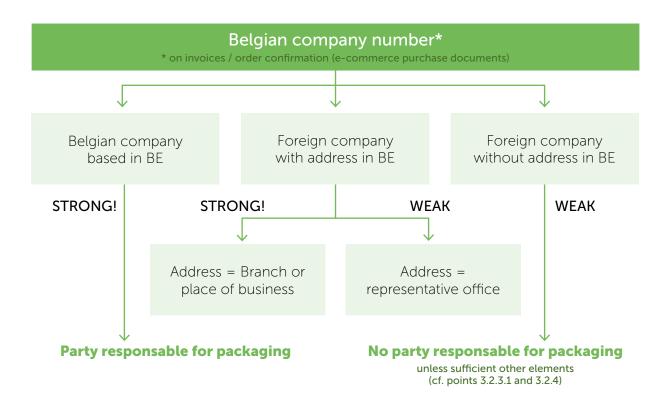
The fact that Belgium is added to the list (on the website) of countries to which deliveries can be made may be an indication that the e-commerce company develops commercial activities on Belgian territory, but this element alone is not sufficient to reach this conclusion. Other indications are therefore also required.

Schematic overview of assessment criteria

4.1. Global overview



- ← Back to overview 'Packaging responsibility e-commerce'
- 4.2. Details of Belgian company registration number (see 3.2.2)



In most cases, the annual declaration is sufficient to collect all the necessary data for reporting to the Interregional Packaging Commission (IVC). When additional information is required, Fost Plus launches targeted surveys among a limited group of members. We only do this when necessary and always strive to keep the administrative burden to a minimum.

New from 2025: surveys are now fully integrated into MyFost, under the tab **Declarations > Surveys**. They are therefore no longer sent via a separate Excel file by email, which makes them easier to use and provides a clearer overview. The module is only visible to companies for which a specific surveys applies.

You may see two surveys in MyFost:

- Problematic packaging
- Single-use plastics (SUP): beverage cups and food packaging

The deadline for submission is always clearly communicated via an email to the person responsible for reporting at your company and possibly also via an explanation at the top of the survey form itself in MyFost.

Integration into MyFost offers several advantages: you retain an overview of your previous answers, your data is stored securely in the Fost Plus data warehouse, and thanks to built-in validation rules, you receive immediate feedback during completion when values fall outside the expected margins. In this way, we work together to ensure greater accuracy and better reporting.

Fost Plus is of course also there to answer your questions.

General

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Accounts

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- T +32 2 775 03 50 (menu 3)
- accountancy@fostplus.be

Customer service

- All questions about your membership:
- T +32 2 775 03 50 (menu 1)
- members@fostplus.be

Design 4 Recycling

Increase the recyclability of your packaging:

• www.fostplus.be/en/contact-form-design-for-recycling

