

## INFORMATION SHEET

### New reporting obligations for single-use and reusable packaging from 2022 onwards according to the Packaging Ordinance (VVO)

The amendment to the Austrian Packaging Ordinance (VVO) has come into force. Manufacturers and distributors of packaging and certain single-use plastic products are subject to additional reporting obligations once a year from January 2023, retrospectively for 2022. In addition to the already existing license-quantity-report, the new report must be submitted by March 15<sup>th</sup> at the latest. This affects all packaging in all tariff categories.

#### **1) report of single-use packaging**

##### **Household packaging (§ 9 section 1b Z1 and Z2 VVO)**

**Z 1:** Mass of packaging put on the market for the first time. *This is your total reported annual mass of all household tariff categories.*

**Z 2:** Mass of sales packaging (= initial packaging or sales unit) put into circulation for the first time. *This is your total reported annual mass of all household tariff categories minus those licensed under a household tariff in the product group AT 32 'mail order' (reason: these are transport packaging).*

##### **Commercial packaging (§ 13 section 3a Z 1 and 2 VVO)**

###### **Z 1:**

Mass of packaging put on the market for the first time. *This corresponds to your total reported annual mass of all commercial tariff categories.*

**Z 2:** Mass of sales packaging put on the market for the first time. *This corresponds to your reported total annual mass of the following commercial tariff categories:*

- *Ferrous metals, commercial*
- *Aluminium, commercial*
- *Moulded containers, commercial*
- *EPS, commercial*
- *Other composite materials, commercial*
- *Ceramics, commercial*
- *Textile fibres, commercial*
- *Biodegradable materials, commercial*

The following tariff categories are excluded from this report (Z2) and should therefore not be reported:

- *Paper, commercial*

- *Foils, commercial*
- *Wood, commercial*

All reports must be made after the quota correction has been applied in the respective product group – [Verpackungsabgrenzungsverordnung](#)

## **2) report of reusable packaging**

### **Definition of reusable packaging:**

Reusable packaging is designed in such a way that multiple circulations are possible by returning it to a packer/filler and refilling or reusing according to the original purpose is possible (cf. § 3 Z 9 VVO) such as Euro pallets, H1 pallets, E2 boxes, reusable containers such as plastic or glass bottles, barrels, canisters, etc.

For the mass report of reusable packaging or reusable sales packaging put into circulation for the first time, only new reusable packaging purchased by the packer/filler in the calendar year is relevant.

### **§ 9 section 1b Z 3 to 7 VVO reports acc. tariff category household (Annex 5 section 1)**

#### **Z 3:**

Mass of reusable packaging placed on the market for the first time (*the mass corresponds to the mass report from Z 4*)

**Z 4:** Mass of reusable sales packaging placed on the market for the first time (*only additionally purchased reusable packages in the calendar year*)

**Z 5:** Mass of reusable packaging used in the calendar year per household category multiplied by circulations in the calendar year (*the mass corresponds to the mass report of Z 6*)

**Z 6:** Mass of reusable sales packaging used in the calendar year per household category multiplied by circulations in the calendar year

The mass of a tariff category according to Z 5 and 6 results either from

- Mass of inventory (reusable packaging) x number of circulations in the calendar year or
- Number of bottlings in the calendar year x weight per piece

The reusable sales packaging (e.g. beverage bottles, barrels, canisters) must be reported according to the household tariff categories (e.g. reusable glass bottles under the category household glass, reusable PET bottles under household plastic, 20 liter stainless steel barrel (keg) under household ferrous metal). **The size criterion does not apply!**

Examples for the number of fillings per calendar year multiplied by the container weight:

500,000 fillings per year in reusable glass bottles of 500 g result in 250,000 kg. This corresponds to the mass of reusable sales packaging. 250,000 kg are to be reported under the tariff category glass household.

**Z 7:**

- Mass of reusable packaging and composite packaging generated as waste in the company
- Mass of each packaging material handed over to the respective recycler, as well as composite packaging
- The designation and address of the recycling facilities including the type of recycling, the recycled mass of each packaging material and composite packaging

It must be contractually ensured that the recycler reports back the recycled mass, considering the new calculation method in accordance with § 5 of the Packaging Ordinance, as well as the type of recycling. If the packaging is handed over to a collector, it must be contractually ensured that the mass handed over to the recycler, the respectively recycled mass and the type of recycling are reported back.

**§ 13 section 3a Z 3 to 7 VVO reports acc. tariff category commercial (Annex 5 section 2)**

**Z 3:** Mass of reusable packaging placed on the market for the first time (*only additionally purchased new reusable packaging in the calendar year*)

**Z 4:** Mass of reusable sales packaging placed on the market for the first time (*the mass corresponds to the mass report from Z 3*)

**Z 5:** Mass of reusable packaging used in the calendar year per trade category multiplied by circulations in the calendar year

**Z 6:** Mass of the reusable sales packaging used in the calendar year per trade category times circulation in the calendar year (the mass corresponds to the mass report of Z 5)

The mass of a tariff category according to Z 5 and 6 results either from

- Mass of inventory (reusable packaging) x number of circulations in the calendar year or
- Number of deliveries per calendar year x weight per item

The reusable packaging (e.g. crates, pallets) must be reported according to the commercial tariff categories (e.g. Euro pallets under the wood commercial category, E2 boxes under moulded containers commercial).

Examples for the number of deliveries per calendar year times the unit weight:

1,000 deliveries per year with Euro pallets (25 kg average weight) equals 25,000 kg. This corresponds to the mass of reusable packaging. 25,000 kg are to be reported under the tariff category wood commercial.

**Z 7:**

- Mass of reusable packaging and composite packaging generated as waste in the company
- Mass of each packaging material handed over to the respective recycler, as well as composite packaging
- The designation and address of the recycling facilities including the type of recycling, the recycled mass of each packaging material and composite packaging

It must be contractually ensured that the recycler reports back the recycled mass, considering the new calculation method in accordance with § 5 of the Packaging Ordinance, as well as the type of recycling. If the packaging is handed over to a collector, it must be contractually ensured that the mass handed over to the recycler, the respectively recycled mass and the type of recycling are reported back.

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