

## Appendix I: Overview of the Funding Contributions

The funding contribution is calculated by means of the quantities of industrial packaging reported (see overview on the reverse side)

### Funding contribution

Tariffs (VAT excluded) per ton of industrial packaging reported	2021
<b>Single-use packaging</b>	<b>€ per ton</b>
Paper/cardboard, metal, glass, natural fibres, wood and other recyclable materials	14,50
Recyclable plastic	39,50
Recyclable plastic for construction industry <sup>(1)</sup>	49,50
Non-recyclable materials (non-recyclable plastic included)	53,00
<b>Reusable packaging</b>	0

<sup>(1)</sup> This applies to all plastic film, plastic covers and bags for goods intended for the construction industry

### Minimum funding contribution

The minimum funding contribution is fixed at : € 50

### Retroactive membership

Any company that has to comply with the take-back and information obligations, can join the Valipac compliance scheme. The Belgian authorities require Valipac to apply a retroactive membership for the five calendar years prior to the year of joining; except for the years for which:

1. no packaging was placed on the Belgian market;
2. the company responsible for packaging, can provide evidence that it has fulfilled its take-back obligation either itself or by contracting a third party;
3. the company responsible for packaging, has suffered a penalty as provided for in article 32 of the Cooperation Agreement.

If the company is unable to invoke one of these exceptions, the contribution amounts to € 100/250\*, for the year 2019 and for the year 2020 and € 50 annually for the years 2016 until 2018, regardless of the quantity of industrial packaging put on the market.

This formula protects the companies against penalties (both criminal and administrative) provided by the Cooperation Agreement for not fulfilling the take-back obligation individually. The administrative fines amount to € 500 and € 1000 per ton of industrial packaging waste that was not recovered or recycled.

### Value added tax

The funding contributions are subject to a VAT rate of 21 %

Each payment must be made by means of a transfer to one of the following bank accounts of Valipac:  
ING BE77 3101 2794 8342 / KBC BE36 4324 0185 5181 / BNP Paribas Fortis BE28 2100 3449 0020.

\* € 250 for companies that are responsible for more than 50 tons of single-use packaging, and € 100 for companies that are responsible for a maximum of 50 tons of single-use packaging, in the year they join.

## Detail calculation funding contribution in case of retroactive membership

	Retroactive membership
Year 2021	Weight of the industrial packaging reported x tariff 2021
Year 2020	Fixed contribution of € 100/250*
Year 2019	Fixed contribution of € 100/250*
Year 2018	Fixed contribution of € 50*
Year 2017	Fixed contribution of € 50*
Year 2016	Fixed contribution of € 50*

\* For 2020 and 2019, the annual fixed contribution will be increased to :

- € 250 for companies that are responsible for more than 50 tons of single-use packaging
- € 100 for companies that are responsible for a maximum of 50 tons of single-use packaging, in the year they join.

When opening a membership in 2021, the 2021 advance funding contribution will be calculated by means of the quantity of industrial packaging the company was responsible for in 2020.

At the beginning of 2022, the company reports the weights of the industrial packaging it was responsible for in 2021. This will lead to the settlement of the advance funding contribution and the funding contribution 2021, and to the invoicing of the 2022 advance funding contribution as well.

If the result of this calculation (ton x tariff) is less than € 50, the minimum funding contribution of € 50 will be charged.

**Important Note:** The company that retroactively joins Valipac can not claim any incentives for packaging waste for the years for which it pays a fixed contribution.