



## Overview of the funding contributions

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

### Funding contribution

Tariffs (VAT excluded) per tonne of commercial and industrial packaging reported	2026
<b>Single-use packaging</b>	€ per tonne
Paper/cardboard, metal, glass, natural fibres, wood en other recyclable materials	20,00
Recyclable plastic	63,00
Non recyclable materials (including non recyclable plastic)	126,00
<b>Reusable packaging</b>	0

### Minimum funding contribution

The minimum funding contribution is fixed at: € 50

### Retroactive membership

Any company that has to comply with the take-back and reporting 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\*, 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 tonne 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 tonnes of single-use packaging, and € 100 for companies that are responsible for a maximum of 50 tonnes of single-use packaging, in the year they join.

## Detail calculation funding contributions

	<b>Retroactive membership</b>
Year 2026	Weight of the industrial packaging reported x tariff 2026
Year 2025	Fixed contribution of € 100/250*
Year 2024	Fixed contribution of € 100/250*
Year 2023	Fixed contribution of € 100/250*
Year 2022	Fixed contribution of € 100/250*
Year 2021	Fixed contribution of € 100/250*

\* If the company joins Valipac in 2026 the annual fixed contribution from 2021 to 2025 represents:

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

When opening a membership in 2026, the 2026 advance funding contribution will be calculated by means of the quantity of commercial and industrial packaging the company was responsible for in 2025.

At the beginning of 2027 the company reports the weights of the commercial and industrial packaging it was responsible for in 2026. This will lead to the settlement of the advance funding contribution and the funding contribution for 2026, as well as to the invoicing of the 2027 advance funding contribution.

If the result of this calculation (tonne 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.