



Instructions

FOREWORD

The purpose of these instructions is to provide you with support and assistance in fulfilling your producer responsibility regarding packaging of paper, plastic, and metal.

We have compiled information about producer responsibility, different types of packaging, reporting packaging volumes and how the packaging fees cover the costs for collection and recovery, etc.

Due to changes in the EU directive and that the new Swedish legislation from 2018 will be implemented successively during the years to come, we will update these Instructions ongoing. The most essential updates in this version (2.0) are following chapters:

- 1.2. Ordinance (2018:1462) on producer responsibility for packaging
- 1.4. Producer responsibility in practice
- 3.2.1. Household packaging
- 3.2.3. Service packaging (previously manufacturer's packaging)
- 3.2.6. Reporting of paper, household, and service packaging.
- 3.3.6. Standard rates
- 5.3.3. Tax on plastic carrier bags, fruit bags and similar.
- 7.2. Label your packaging
- 7.2.1. Texts and pictogram

Please visit our website, www.ftiab.se, where you will find these instructions and more information.

Further information can be found on your customer pages, which you access via FTI's website.

You are welcome to contact our customer service by e-mail kund@ftiab.se or telephone +46 8 56614449.

Yours sincerely,

Förpackningsinsamlingen AB, hereafter referred to as FTI.

CONTENT

FOREWORD	2
CONTENT	3
1. GENERALLY	5
1.1. Producer responsibility for packaging.....	5
1.2 Ordinance (2018:1462) on producer responsibility for packaging.....	6
1.3. Targets for recovery and recycling	6
1.4. Producer responsibility in practice.....	6
1.4.1. The FTI system.....	7
1.4.2. Financing of the collection and recycling.....	7
2. WHO IS AFFECTED	7
2.1. Affected producers.....	7
2.1.1. The packaging “filler”	8
2.1.2. Contract manufacturers and contract packers	8
2.1.3. Companies that import packaged goods	8
2.1.4 Agents.....	8
2.1.5 Manufacturer or importer of service packaging	8
2.1.6. Companies that report for other companies	8
2.1.7. Disclosure obligations for foreign customers to FTI	8
2.2. Different types of packaging	8
2.2.1 What is packaging	8
2.2.2. Paper packaging.....	8
2.2.3. Plastic packaging.....	9
2.2.4. Metal packaging.....	9
2.2.5. Packaging made of different materials or layers	9
3. REPORTING	9
3.1. Generally	9
3.1.1. Packaging that must be included in your packaging reporting:.....	9
3.2. Reporting categories.....	9
3.2.1 Household packaging	10
3.2.2. Commercial packaging	10
3.2.3. Service packaging (previously manufacturer’s packaging)	10
3.2.4. Distinguishing between household and commercial	10
3.2.5. Reporting of plastic, household, and service packaging	10
3.2.6. Reporting of paper, household, and service packaging	11
3.2.7. Not to be reported – exceptions	12
3.3. Calculate packaging volumes.....	13
3.3.1. Packaging formulas	13
3.3.2. Based on purchased packaging volumes.....	13
3.3.3. Documentation from foreign suppliers.....	13
3.3.4. Key ratios regarding representative types of items and product groups	13
3.3.5. FTI’s spot test model	13
3.3.6. Standard rates	13
3.4. Reporting periods	14
4. INVOICING AND PAYMENT	14
4.1 Invoice and payment dates.....	14
4.1.1 Late fee for late reporting.....	14

4.1.2. Late fee for late payment	14
4.1.3 Payment of standard rate fees	14
4.2. Minimum payment amounts	14
5. SERVICE PACKAGING (PREVIOUSLY MANUFACTURER’S PACKAGING).....	15
5.1. Relevant packaging	15
5.2. Reporting and paying for service packaging	17
5.2.1. Reporting according to the main rule (primary responsibility)	17
5.2.2 Assumption of reporting and payment responsibility (secondary responsibility).....	17
5.2.3. Reporting packaging fees to customers	17
5.2.4. Information to customers	17
5.3 Special rules	17
5.3.1. Service packaging demonstrably consumed by businesses	17
5.3.2 Ordinance on Plastic Carrier Bags (2016:1041), changed SFS 2018:1613.....	18
5.3.3 Tax on plastic carrier bags, fruit bags and similar	18
6. THE GREEN DOT	18
6.1. Background.....	18
6.2. The Green Dot in Sweden	18
6.3. The Green Dot and export.....	18
6.4. Terms and conditions and graphic instructions for The Green Dot.....	18
7. MISCELLANEOUS	19
7.1. Informing customers	19
7.1.1. Text for use on invoices, sales material, etc.....	19
7.1.2. Using FTI’s logo	19
7.1.3. Reporting the packaging fee on invoices etc.....	19
7.2. Label your packaging.....	20
7.2.1 Texts and pictograms	20
7.2.2 Other information about labeling	20

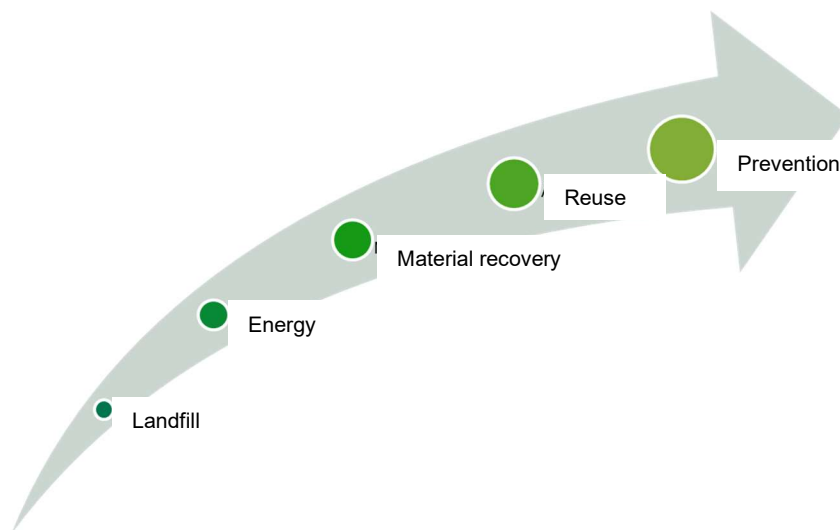
1. GENERALLY

1.1. Producer responsibility for packaging

Since 1994, all producers have a statutory responsibility for recovery of the packaging placed onto the Swedish market. The packaging responsibility covers all types of packaging – including consumer, group, and transportation packaging – and applies to all types of material such as paper, plastic, metal, glass, and wood. The responsibility is governed by the Regulation on producer responsibility for packaging, hereinafter called the Packaging Ordinance. The regulation SFS (2006:1273) has been replaced with SFS (2018:1462) but is used parallel until all paragraphs in the new ordinance enters into force. SFS (2014:1073) has been repealed.

To summarize, the Producer is required to:

1. **provide or join a collection system**
2. **dispose of collected packaging in an acceptable manner in environmental and health terms.**
3. **consult with, among others, all municipalities in Sweden** regarding how the system is to be organized, run, and coordinated
4. **inform others**, except households, about the collection system and sorting. Information to households is a municipal responsibility
5. **report** their results to the Swedish Environmental Protection Agency i.e. the volume of packaging they have placed on the Swedish market, the volume of which has been collected, how the collected material was handled, the recycling rates achieved, etc.
6. **design and produce packaging in a way** that it can be reused, recycled, or recovered and the weight and volume of the packaging is restricted to the level required to maintain a good standard of safety and hygiene. Limit the harm to the environment caused by materials in the packaging etc.



Picture: Waste hierarchy

1.2 Ordinance (2018:1462) on producer responsibility for packaging

The new ordinance, SFS (2018:1462) will be implemented successively from January 1, 2019 until year 2025. According to this the producer's responsibility increases, as well as households are offered a higher service. Among the most important changes are following:

- A new definition of "producer" from January 1, 2019.
- The Swedish Environmental Protection Agency (EPA) is the supervisory authority from January 1, 2019.
- Service packaging is mentioned for the first time in the legislation.
- From 2023, a license from the Swedish EPA will be required to run a collection system (licensed collection scheme = LCS).
- **From January 1, 2021 a producer is obligated to register with the Swedish EPA**
 - A producer of packaging will submit information to the Swedish EPA, including names, contact details and personal or organizational numbers.
 - The producers shall from the year 2021 provide information on how it meets the requirements of the regulation and provide a collection system for their waste.
 - All producers will be obligated to pay a supervisory fee to the Swedish EPA. The annual fee has been set to SEK 500 for each producer.
- **From year 2022, a producer is obligated to report to the Swedish EPA.**
 - Producers of packaging must provide annual reports to the Swedish EPA no later than March 31st on the amount of packaging that the producer has placed on the Swedish market during the previous calendar year. The first calendar year to be reported is 2021. If a producer agrees with another party to do the reporting, it is still the producer who is responsible for this being done and that the information is correct.

1.3. Targets for recovery and recycling

The recycling rate for all packaging waste must be 55%. As of 1 January 2020, the target will be increased to at least 65%. The targets under the Packaging Ordinance, broken down by type of material, are as follows:

Type of material	Recycling rate target
Paper, cardboard, corrugated board	At least 65% before 1 January 2020 and thereafter at least 85%
Plastic (excl. beverage containers)	At least 30% before 1 January 2020 and thereafter at least 50%
Metal (excl. beverage containers)	At least 70% before 1 January 2020 and thereafter at least 85%
Glass	At least 70% before 1 January 2020 and thereafter at least 90%

Reuse (=refilling) is not included in the material recovery rates.

1.4. Producer responsibility in practice

In order to solve the practical issues of producer responsibility, in 1994 the Confederation of Swedish Enterprise (Industry and Trade) formed what are known as material companies (*Sw. materialbolag*) which, in turn, engaged FTI to develop and provide coordinated systems for collection and material recovery of packaging and newspapers. The material companies are Svenska Metallkretsen AB, Svensk Plaståtervinning i Motala AB, RK Returkartong AB, Svensk Glasåtervinning AB. FTI is a non-profit organization.

The only types of material that we address in these instructions are paper, plastic and metal. As regards glass containers, please see Svensk Glasåtervinning AB, glasatervinning.se. For beverage containers with deposit refund, please see Returpack, pantamera.nu and jordbruksverket.se.

1.4.1. The FTI system

Through FTI, the material companies offer affiliated companies a national collection and recovery system for the companies' packaging. Companies affiliate to FTI, pay packaging fees to FTI, and in return gain access to FTI's collection system and recovery of packaging. Collection from households takes place via recycling stations and curb-side collection. FTI has several free collection points for businesses.

FTI also consults with municipalities. FTI provides support for its customers and the public regarding questions related to packaging and provides a web-based system for reporting packaging volumes.



Picture: FTI's collection system

1.4.2. Financing of the collection and recycling

The FTI system is mainly financed with packaging fees but also via revenue from sales of collected material. Through the packaging fee, all affiliated companies share the costs of the collection system based on the volumes of material that each company places onto the Swedish market. All in accordance with the "polluter pays" principle. Each type of material carries its own collection and recovery costs.

2. WHO IS AFFECTED

2.1. Affected producers

According to the Swedish regulation on producer responsibility for packaging a producer is anyone that professionally fills or otherwise uses packaging other than service packaging to protect, present or facilitate handling of a product, imports a packaged product to Sweden, manufactures packaging in Sweden or imports packaging to Sweden. Service packaging (previously manufacturer's packaging) is also included.

Imported into Sweden refers to imports from non-EU member states as well as goods moved freely between EU member states.

All companies – regardless of whether they are manufacturers, importers, wholesalers, stores, pizzerias, snack bars or similar – which fall within the parameters of the definition above are producers. The packaging shall be reported, and the packaging fee shall be paid by the company who according to the Packaging Ordinance has a producer responsibility:

- Packaging is reported by the filler of the packaging (2.1.1-2.1.2) or the importer of packaged goods (2.1.3-2.1.4), unless otherwise agreed. The packaging is reported as household and/or commercial packaging.
- Service Packaging, including grower packaging, is reported by the Swedish packaging manufacturer or the party that imports this type of packaging (2.1.5), unless otherwise agreed.

2.1.1. The packaging “filler”

Any company that packages a product is a filler/packer. A party that later repackages or packs goods together in new bulk packaging or similar, a wholesaler for example, is also included. The crucial question is whether packaging or any packaging material is added to goods or already packaged goods. A packaging manufacturer who package their products for transportation in any kind of wrapping, cardboard boxes and so on is also considered as a filler.

2.1.2. Contract manufacturers and contract packers

Contract manufacturers are fillers if, at any stage, they own the goods and/or packaging. Companies that own neither goods nor packaging but provide only a filling service (known as contract packers), are not regarded as fillers. In these cases, the outsourcer is seen as the filler.

2.1.3. Companies that import packaged goods

For goods packaged or filled abroad, the importer must affiliate and pay the packaging fee. This also applies in those cases when the importer doesn't handle or store the goods itself, but the goods are delivered directly from abroad to the importer's client. The importer is normally the company who first becomes the owner of the goods in Sweden. The same rules apply for import from EU member states as for a non-EU member state.

2.1.4 Agents

Agents are classified as importers if they own the goods, at any stage during or after import, even if they do not have physical possession of the goods. The agent in such case is responsible for reporting and payment. In cases where the agent only acts as an intermediary, the agent's customer is regarded as the importer in accordance with section 2.1.3 above.

2.1.5 Manufacturer or importer of service packaging

Special conditions apply to service packaging. These are described in Chapter 5, Service Packaging (previously manufacturer's packaging).

2.1.6. Companies that report for other companies

By agreement with FTI, an affiliated company may report, fully or partially, for other affiliated companies. The reporting company must ensure that the companies for which it is reporting receive the information that is necessary to allow accurate reporting to take place. The reporting company is responsible for the accuracy of the information that is provided on these companies' behalf. FTI must be notified immediately of any changes to the group for which the company reports. This applies both to changes in respect of the companies to whom the reporting relates and, where applicable, to changes in respect of the parts of the companies' operations that are reported.

An agreement is vindicated in an additional agreement between the reporting company and FTI.

2.1.7. Disclosure obligations for foreign customers to FTI

A foreign producer affiliated with FTI must report all packaging that is delivered to the Swedish market, unless other agreement exists. The producer must inform its Swedish customers about this.

2.2. Different types of packaging

2.2.1 What is packaging

According to the Packaging Ordinance, any product that has been produced to *contain, protect, handle, deliver, or present* goods is regarded as packaging.

This includes consumer packaging, group packaging, transportation packaging and service packaging. The rules also apply to packaging accessories such as covers and capsules, as well as shock absorbing packaging material such as chips, plastic foam, styrofoam, etc.

2.2.2. Paper packaging

All paper, cardboard, and corrugated board packaging.

Examples: cartons for liquid, cereal packages, spools, shoeboxes, single-use trays, paper carrier bags and paper bags etc.

2.2.3. Plastic packaging

All polymer-based packaging, including packaging made of bio-based plastic (e.g. PLA and cellophane), even if they also contain other material as filler, e.g. chalk and wood fibre.

Examples: plastic jars, plastic bottles, plastic bags, plastic carrier bags, plastic lids, plastic drums, plastic bands, bobbins, cases, stretch and shrink film, plastic chips, FIBCs, styrofoam around electronic products and white goods, etc.

2.2.4. Metal packaging

This means packaging made from steel plate and aluminum. The identifying characteristic of steel plate is that it is magnetic, and of aluminum that it is not magnetic.

Examples: food cans, metal lids, capsules, tin cans, steel plate bands, tins, metal barrels (“oil barrels”), spray cans, etc.

2.2.5. Packaging made of different materials or layers

If packaging is a composite of several different types of material, each type of material that can be easily separated is regarded individually. A metal aerosol can with a plastic cap thus consists of two types of material (metal and plastic). On the other hand, laminates or packaging that cannot be easily separated are classified as the type of material which, by weight, is dominant in the packaging. Juice package without a cap which, by weight, is 85% cardboard is thus reported as paper packaging.

3. REPORTING

3.1. Generally

Paper, plastic, and metal packaging are reported by kilogram (kg), without decimals, on your customer page. You can access the customer page via FTI’s website.

Volume reporting can be replaced a variable standard rate is also possible following separate agreement, for example in connection with large quantities of import items. See section 3.3.6.

3.1.1. Packaging that must be included in your packaging reporting:

- Packaging that your company packs or fills and then sells on, adds to, the Swedish market.
- Packaging that accompanies goods your company imports.
- Packaging that your company adds to already packaged goods.
- Packaging that is included in the company’s own return system. The packaging is reported when it is used for the first time; it is not to be reported when it is refilled. Example: bread trays which bakeries use in transportation.
- Packaging that is used internally for deliveries within your company, notwithstanding that it does not then come onto the market.
- Service packaging that your company manufactures, imports, or for which you have assumed reporting responsibility after a separate agreement with FTI. Note that the wrapping material for service packaging must also be reported.

Note that exports shall not be reported. For these and other exceptions, refer to section 3.2.5.

3.2. Reporting categories

Packaging made of paper, plastic and metal is to be reported as household packaging or commercial packaging, depending on the final destination of the packaging.

Service packaging is reported as such, subject to certain exceptions, regardless of the final destination or consumption of the packaging. See section 5.3.

3.2.1 Household packaging

Packaging that ultimately ends up in households and gets sorted there for recycling. Examples: boxes, spray cans, cans, bottles, caps, lids, cartons, bags, trays, tubes, cardboard boxes from online deliveries, etc.

310 Paper, household (high) See 3.2.6.

315 Paper, household (low). New item from January 1, 2020.

410 Plastic, household (high). See 3.2.5.

415 Plastic, household (low). New item from April 1, 2019.

511 Aluminum, household

512 Steel plate, household

3.2.2. Commercial packaging

Packaging that finally reaches or ends up with companies, industries, or other businesses, wherein disposed, is classified by FTI as commercial packaging.

Examples: transportation packaging such as cardboard boxes, load pallets, pallet hoods and spacers, stretch and shrink film, plastic and metal bands, edge protection, etc., as well as barrels, sacks, FIBCs, buckets, some types of cases, refill packaging for soap dispensers, etc.

320 Paper, commercial

420 Plastic, commercial

521 Aluminium, commercial

522 Steel plate, commercial*

~~**523** Barrels, commercial~~

~~**524** Steel plate bands and wires, commercial~~

***From January 1, 2022 all commercial packaging of steel and plate (incl. barrels steel plate and wire) shall be reported as item 522 Steel Plate.**

3.2.3. Service packaging (previously manufacturer's packaging)

Packaging mainly used for wrapping in stores, restaurants, snack bars or similar (not industry). Also, packaging used substantially for the wrapping of unprocessed products from agriculture, horticulture or similar are service packaging. The packaging mainly ends up with consumers/households but may also reach businesses/industry/other organizations.

Examples: carrier bags, pizza boxes, bags, single-use cups, aluminum foil and plastic film for food, etc.

330 Paper, service (high). See 3.2.6.

335 Paper, service (low). New item from January 1 2020.

430 Plastic, service (high). See 3.2.5.

435 Plastic, service (low). New item from April 1, 2019.

531 Aluminium, service

For more detailed information about service packaging, refer to Chapter 5.

3.2.4. Distinguishing between household and commercial

In most cases, it is clear whether packaging is household or commercial packaging. However, there may be borderline cases; the crucial element is where the packaging is sorted for recycling. In case of doubt report as household packaging.

3.2.5. Reporting of plastic, household, and service packaging

As of April 1, 2019, the fees for plastic household- and service packaging is modulated into two levels, a lower fee, and a higher fee. The fees are based on the material, its sorting and processing properties and saleability after sorting and processing. Therefore, it is important that the basis of the reported packaging volumes shows which plastic has been reported and that it can be verified by article if asked to.

The two additional items are 415 Plastic (high), household and 435 Plastic (low), service. The criteria for the lower fee are based on the methods and technology at the sorting facilities we use and the current market for recycled plastic.

Level 1 (the higher fee) – art. 410 and 430. For all plastic packaging that does not qualify for the Level 2 fee.

Level 2 (the lower fee) – art. 415 and 435. Cover plastic packaging that fulfils following conditions:

- Packaging made of one of following mono materials:
 - PE (Polyethylene, e. g. LDPE, HDPE, LLDPE or MDPE) – both flexible and rigid plastic packaging
 - PP (Polypropylene) – rigid packaging, no flexible PP (PP film)
 - PET – uncoloured bottles and jars (blow moulded packaging, no deposit bottles)
All materials must be free from fillers (e. g. calcium carbonate, talc, wood fibre etc.).
- No black coloured materials
- No multi-layer materials. Exception for coextruded multilayers with layers made of the same type of plastic, PE-PE or PP-PP (rigid PP, no flexible PP), and coextruded multilayers of PE or PP (rigid PP, no flexible PP) in combination with any of following barrier materials:
 - EVOH, max 2% of total packaging weight
 - SiOx
 - AlOx*Keep in mind that the different layers in these multi-layer materials cannot be merged using glue/adhesive.*
- Print on the packaging cannot cover more than 60% of the outside surface area of the packaging. This involves both coloured and uncoloured print/coatings. The outside surface area is the outside area of the packaging that is visible without unfolding seal flaps or similar.
- No full cover shrink sleeve.

These conditions are reviewed and might be revised annually by FTI.

If it is not possible to determine what plastic the packaging is made of, report household packaging as item 410 and service packaging as item 430.

For more information about plastic packaging, order FTI's Recycling manual for Plastic packaging from www.ftiab.se.

3.2.6. Reporting of paper, household, and service packaging

As of January 1, 2020, the fees for paper household- and service packaging are modulated into two levels, a higher fee, and a lower fee. The differentiated fee structure aims to reflect the actual cost of recycling and contribute to an increase of recyclable packaging. Therefore, it is important that the basis of the reported packaging volumes shows which kind of paper packaging has been reported and that it can be verified by article if asked to.

The two additional items are 315 Paper (low), household and **335** Paper (low), service.

Level 1 (the higher fee) - art. 310 and 330, comprise paper packaging, including corrugated cardboard with any form of:

- Plastic, wax, or aluminium barrier
- Attached "windows" made of plastic
- Wet strength paper (paper that does not dissolve in water)
- Multi-layered material consisting of a mixture of paper fibre and plastic

Level 2 (the lower fee) - art 315 and 335 comprise paper packaging, including corrugated cardboard:

- consisting solely of paper.

For more information about paper packaging, order FTI's Recycling manual for Paper packaging from www.ftiab.se.

3.2.7. Not to be reported – exceptions

In the following cases, packaging volumes are **not** to be reported:

- **Export**
Packaging volumes exported (or transferred to another EU member state) are not to be reported. Packaging for goods delivered for sale in “tax-free stores” at airports, on ferries etc., is considered as export with exception for domestic destinations.
- **Packaging for which the fee has been paid in a previous stage**
If the packaging fee has been paid in a previous stage, it should not be reported and paid for again. This is normally the case for packaged goods from a Swedish supplier and purchase of service packaging from a Swedish packaging supplier. The packaging fee must be stated on the invoice for service packaging.
- **Service packaging sold separately and empty to households**
Examples: disposable tableware (plates, mugs, cups, glasses, straws etc.), wrapping paper, gift boxes, plastic and aluminum foil, freezer bags, greaseproof paper, baking moulds (single use), etc. More information in chapter 5.
- **Moving boxes**
- **Packaging included in a deposit and reusable system for return trays, loading pallets, etc.**
Example: packaging that is provided by Svenska Retursystem, www.retursystem.se.
- **Beverage containers with deposit refund**
Containers with deposit are regulated by other legislation and are not to be reported to FTI. Examples: aluminum and steel cans for beer and carbonated soft drinks and PET bottles for ready for consumption beverages. Companies that import or fill such packaging are referred to Svenska Returpack AB and the Swedish Board of Agriculture, see section 1.4. The deposit requirement does not apply to beverages that consist primarily of dairy products or juice. These will continue to be reported to FTI. Refer also to “Voluntary deposit-refund scheme.”
- **Voluntary deposit-refund scheme**
Some plastic bottles for fruit juice and juice concentrates are included in the voluntary deposit-refund system and handled by Returpack AB, www.returpack.se.
- **Large containers (approx. 1,000 litres), specifically IBC, OWC, Cipax and similar**
These are handled in their own return systems or reconditioning systems
- **Packaging with the GHS06 (Skull and crossbones), GHS09 (Environment) and GHS04 (Gas cylinder) hazard pictograms**
The content is toxic, hazardous, or explosive. For more information, visit: www.kemikalieinspektionen.se



- **Packaging containing cytostatic, immunosuppressive or immunostimulant pharmaceuticals, as well as strong corticosteroids.**
- **Hazardous waste**
Packaging that is certain to become hazardous waste pursuant to AFS 2011:19. For more information, please see www.av.se.
- **Silage film and plastic packaging for agriculture**
For more information, we refer companies and operations to Svepretur, www.svepretur.se.

- **Rolls, tubes, and cylinders**
Rolls, tubes, and cylinders on which pliable material is wound, in such cases where they are intended to be used as parts for manufacturing equipment and not to be used to present goods as sales items.
- **Dialysis bags, syringe trays and similar** (risk of having met bodily fluids).
- **Production waste**
- **Miscellaneous material that is not to be reported as packaging to FTI**
Envelopes, non-padded gusset envelopes expandable up to 30 mm, string, wire, tape, clips, clothes hangers sold separately, archival boxes, tire storage bags, flower pots intended to stay with the plant throughout its lifetime, CD/cassette sleeves, matchboxes (flammable), quality jewellery boxes not intended for single use, aluminum and plastic tealight cups, metal cresset holders, plastic grave candle holders, storage material for games, bin liners and waste bags, sausage skins, parchment paper (baking), toner cartridges (although toner kits not installed in printers/faxes, etc. that contain bulk toner for refilling cartridges are packaging), printer cartridges, water-soluble pouches for detergents and production waste, etc. Other exceptions see section 5.

3.3. Calculate packaging volumes

How each company obtain their packaging volumes, the company can choose itself. The important thing is that the method gives an accurate result, that volumes can be verified and that the company's auditor, if necessary, can verify that the reports submitted are correct. In the documentation for the packaging volumes, weights are given in kilograms (kg), rounded to four decimal places, per item and type of material. A few suggestions for how this can be done are presented below.

3.3.1. Packaging formulas

Larger companies with sophisticated data management can add packaging formulas to their databases, where the weight of each type of material is specified at item level. This method enables a simple conversion of sales data to total packaging weights.

3.3.2. Based on purchased packaging volumes

Companies that purchase unfilled packaging for their own use, can proceed from purchased packaging volumes during the period in question with adjustments for changes in stock and waste.

3.3.3. Documentation from foreign suppliers

Companies that import packaged goods may contact their foreign suppliers for information regarding packaging volumes and packaging weights. Most European countries have packaging fees similar to those in Sweden and thus information may be easily accessible from the supplier. The responsibility for accuracy of the information rests, however, with the reporting company.

3.3.4. Key ratios regarding representative types of items and product groups

A company with many different items with varying types of packaging material and packaging weights, that is unable to apply the above methods can, in consultation with its auditor or FTI, attempt to find key ratios for representative item types, which are weighed together in a fair manner. **NB:** The method for calculating packaging volumes should always be documented for inspection purposes.

3.3.5. FTI's spot test model

FTI can, following a separate agreement, offer its customers a statistically certain spot test model for calculating packaging volumes. This is appropriate for companies that have a large number of import items and have difficulty defining, weighing, and reporting packaging for each individual item.

3.3.6. Standard rates

To facilitate the reporting of packaging data, we can also offer variable standard rates. Standard rates are subject to special agreement with FTI.

Variable standard rate based on sales

A company that has been affiliated with FTI for at least one year may, following application, apply a variable standard rate. The variable standard rate is based on the company's actual reports for the most recent 12-month period. Volumes are linked to the company's sales or other key ratio. Depending on how these are developing the kilogram value will follow.

The variable standard rate is suitable for companies that have a large number of import items and have difficulty defining, weighing and reporting packaging for each individual item. **NB:** The standard rates do not apply to companies that manufacture/import service packaging.

The previously offered fixed standard rate will no longer be an option after 2020. As of January 2021, actual packaging volumes needs to be reported to the Swedish EPA, see section 1.2.

3.4. Reporting periods

The main principles are as follows:

Annual reporting

A company whose packaging fees are **less than SEK 20,000/calendar year** reports in January, the month after a completed period (does not apply to service packaging which must be reported monthly or quarterly). Companies that are entitled to report annually pay an average of the packaging fee if the packaging fee for a specific type/specific types of packaging material has changed during the year.

Quarterly reporting

A company whose packaging fees are **between SEK 20,000/calendar year and SEK 120,000/calendar year** reports quarterly, the month after a completed quarter (i.e. April, July, October, and January) unless otherwise agreed.

Monthly reporting

A company whose packaging fees **exceed SEK 120,000/calendar year** reports monthly, after the end of the month.

FTI will notify via email, in good time before reporting deadline. The packaging must be reported to FTI no later than the 25th of the month after a completed reporting period.

4. INVOICING AND PAYMENT

All companies affiliated with FTI pay an annual fee of SEK 1500, including the Green Dot fee. Additional packaging fees will apply, based on the reported kilograms (kg) with exception for variable standard rates. Statutory VAT is added (only to Swedish companies and branches).

4.1 Invoice and payment dates

Invoicing is done annually, quarterly, or monthly, depending on the reporting period, after reporting of packaging volumes. Invoices are sent either as hard copy by post or as PDF by email. A company that pays a variable standard rate in accordance with section 3.3.6 are invoiced during the calendar year.

FTI must receive payment not later than 30 days after the invoice date.

4.1.1 Late fee for late reporting

The packaging volumes must be reported to FTI no later than the 25th, the month after a completed reporting period. If packaging volumes are not reported on time, FTI is entitled to charge a fee for late reporting. The fee is equivalent to the interest payable in the event of late payment pursuant to section 6 of the current Swedish Interest Act, (i.e., the reference interest rate plus 8%), based on the packaging fee for the relevant volume. The minimum fee in case of late reporting is SEK 60 per invoicing occasion.

4.1.2. Late fee for late payment

FTI is entitled to charge penalty interest on arrears pursuant to the current Interest Act in respect of payments that are not made in a timely fashion.

4.1.3 Payment of standard rate fees

Companies that pay a **variable standard rate fee** are invoiced quarterly or annually for the current period, pursuant to a supplemental agreement.

4.2. Minimum payment amounts

The minimum payment amount has been set at SEK 2,000 per calendar year, including annual fees and the Green Dot fee, ex. VAT. See www.ftiab.se.

5. SERVICE PACKAGING (previously manufacturer's packaging)

5.1. Relevant packaging

According to FTI's main principle, a packaging fee is paid by the filler and by the party that imports packaged goods.

To avoid a situation where all stores, catering services, restaurants, pizzerias, hot dog stands, pastry shops, laundries, offices, growers, berry pickers, egg producers, etc. becoming affiliated only because they *fill* packaging, special terms are applied in accordance with the applicable legislation. This type of packaging is classified as service packaging and the common denominator is that it is reported by the packaging manufacturer or the importer, unless otherwise agreed (see 5.2.1.- 5.2.2.).

The following packaging categories of plastic (including EPS and cellophane), paper (including cardboard and corrugated fibreboard) and aluminum, are regarded as service packaging. They serve a packaging function and are often designed to be filled at the point of sale.

1. All carrier bags, even if they are later used for waste or sorting recycling.
2. All bags, canisters, sacks, bag inserts, vacuum bags, zipper bags, padded bags, jiffy bags, foam bags, cushioned bags, bubble wrap bags, mail-order bags, sample bags/sample sacks, non-padded mailing bags with pleats (bellows) over 30 mm, and plastic tubes for dry-cleaning, etc.

Exceptions:

- Bags that are primarily used for food, and sold separately, without content, to households. These do not incur a packaging fee and are not to be reported with the packaging volumes. Examples: freezer bags, ice-cube bags, storage bags.
- Waste bags/sacks, sanitary bags, motion sickness bags, dog waste bags and bin liners, as well as oven-roasting bags and cake-piping bags. No packaging fee is charged for these. Nor are they to be reported.
- For antistatic and rust protection bags, the filler pays the fee. This also applies to liner bags and bags used solely for meat tenderizing.
- For bags and sacks that are customer-unique and manufactured only to be used for industrial packing, the filler must pay the fee. Examples: bags for sugar, flour, chips, peanuts, soup and sauce powders, diapers and sanitary napkins, toilet paper, cotton, and other hygiene products.

Packaging according to the exceptions above is to be reported and paid by the filler as either household or commercial packaging, depending on the end customer.

Example 1: A generic bread bag (with or without the printed words *bread*, *baguette*, or similar) that can be used by several fillers is a service packaging and the fee must be paid by the packaging manufacturer/importer. However, a bread bag marked for example, *Anderssons bröd* is not service packaging since it is customer-unique and is manufactured only to be used for industrial packing. Anderssons Bröd, which is thus the filler, must pay the fee.

Example 2: An ordinary standard bag is service packaging wherever it is sold. However, a custom-made bag that is only sold to industry, for example, is not service packaging since it is customer-unique and manufactured for industrial packing only. In this case, the respective company is the filler and must pay the fee.

3. Film, sheet, or foil, including greaseproof paper, used for wrapping food (not industrial packing). For example, aluminum and plastic foil or greaseproof paper in sheets or on a roll.

Exceptions:

- Plastic wrap, sheets, foil, and greaseproof paper that are sold separately and without content to households. These do not incur a packaging fee and are not to be reported with the packaging volumes.
- Baking parchment. These do not incur a packaging fee and are not to be reported with the packaging volumes.

4. Gift packaging. Example: gift cartons and boxes, gift bags. For wrapping paper see section 5 below.

Exceptions:

- Gift packaging sold separately and without content to households. These do not incur a packaging fee and are not to be reported with the packaging volumes.
5. All wrapping paper, both rolls and sheets. Examples: Christmas and gift-wrapping paper, flower paper, sulphite tissue paper, white sulphite paper, lining paper, sewing pattern paper, kraft paper and similar.

Exceptions:

- Christmas and wrapping paper sold separately and without content to households. These do not incur a packaging fee and are not to be reported with the packaging volumes.
 - Impregnated paper and paraffin-coated brown paper (used only industrially and fees are to be paid by the filler), brown paper on a roll with a surface weight of 40 g/m² and less (normally used for protection when lacquering; in those instances when used as packaging material, the fee shall be paid by the filler).
6. All cartons, moulds, trays, cups, cans, etc. with appurtenant inserts or lids used for home delivery, takeout, or retail packaging. Examples: pizza boxes, snack trays, salad containers, carry bags and aluminum moulds.
 7. All confectionary packaging, such as cake trays, cake paper and doilies, butter cake rings, cake blister packs, cake boxes, pastry cartons, confectionary boxes and pastry bags used for product sales.

Exceptions:

- Confectionary packaging sold separately and without content to households. These do not incur a packaging fee and are not to be reported with the packaging volumes.
8. Disposable tableware for serving food and drink. Examples: small plates, plates, cups, glasses, mugs, straws, and platters.

Exceptions:

- Disposable tableware sold separately and without content to households. These do not incur a packaging fee and are not to be reported with the packaging volumes.
 - Napkins, tablecloths, coasters, coffee filters, placemats and disposable cutlery, cocktail sticks, and skewers. These do not incur a packaging fee and are not to be reported with the packaging volumes.
9. Grower packaging that, to a significant extent, is used for wrapping unprocessed products from agriculture, horticulture and similar, such as potatoes, root vegetables, vegetables, fruit, berries, and eggs. Examples: egg cartons, egg trays (for less than 30 eggs), berry cartons, berry trays, bags for potatoes, carrots, vegetables, fruit, etc., shrink wrap, cucumber wrap, sacks including net bags for wood, net stockings, dividers, lettuce film, packaging for honey, such as buckets and lids

Exceptions:

The following packaging is regarded as packaging and not grower packaging. The packaging is therefore to be reported by the filler:

- Flower bags, flower cones, flower plates and flower discs. Please note that flower carrier bags and flower paper are grower/service packaging and is to be reported by the packaging manufacturer or importer.
- 30-trays (egg trays).
- Grower packaging made of corrugated cardboard.
- Pallet wrapping such as stretch/pallet film and pallet strapping of plastic and metal is packaging that is reported by the filler.

5.2. Reporting and paying for service packaging

Anyone who manufactures or imports service packaging is the primary responsible party.

5.2.1. Reporting according to the main rule (primary responsibility)

Service packaging must be reported by the **primary responsible party** unless otherwise agreed. Grower packaging made of corrugated cardboard must, however, be reported by the filler, i.e. the grower or the party that packs the grower's products.

NB: There is packaging as described above sold to industry, the conditions for service packaging also apply to them.

5.2.2 Assumption of reporting and payment responsibility (secondary responsibility)

In exceptional cases, the reporting and payment responsibility for service packaging may be assumed by a company at a later stage, following separate agreement with FTI. This requires that the company taking over the responsibility, known as the **secondary responsible party**, is affiliated with FTI or to meet its producer responsibility in another acceptable manner. The primary responsible party is then discharged from the reporting and payment responsibility.

See also 5.3.1. Separate terms and conditions for service packaging.

5.2.3. Reporting packaging fees to customers

The primary responsible party must report the packaging fee to the secondary responsible party on the invoice. The fee must be clearly specified in kilograms and SEK, in text or by using an asterisk to indicate the items for which the primary responsible party pays the packaging fee. If it's not possible to inform about the packaging fee on the invoice in this way, the corresponding information may, with FTI's consent, be reported at item level on price lists or in other sales material. This also apply for secondary responsible parties that have assumed their supplier's reporting responsibility for service packaging.

5.2.4. Information to customers

A company that is affiliated with FTI and manufactures, imports, and sells service packaging may use the following text on invoices, sales material, or price lists:

"Our company is affiliated with FTI. Packaging fees are paid for the packaging for our products. The fee paid for service packaging is specified on the invoice."

Companies that sell service packaging purchased from Swedish suppliers does not need to be affiliated if they do not have their own manufacturing, import, or pack or repack any goods.

If the company's packaging supplier is affiliated with FTI and reports packaging volumes, the following text can be used:

"Our suppliers are affiliated with FTI. Packaging fees are paid for the packaging of our products and for our service packaging."

Where applicable, the company is responsible for verifying that its suppliers are affiliated.

5.3 Special rules

5.3.1. Service packaging demonstrably consumed by businesses

By special agreement with FTI, it is possible to report the service packaging in the following two cases, which undeniably ends up and is consumed by a business, as commercial packaging.

1. The business (the customer) has a closed collection system, where all packaging ends up. Examples: air, rail, and ferry services, school kitchens, hospital kitchens with delivery exclusively to wards, etc. The packaging is to be reported by the packaging supplier, after certification from the customer that the packaging is undeniably commercial packaging.

2. The business (the customer) has a closed collection system, where only some of the packaging ends up.
For example: a restaurant chain with takeout service. It must be possible to verify the amount of packaging that end up in the restaurant's closed collection system in order to report the packaging as commercial packaging. The packaging that leaves the restaurant (take away) should be reported as household packaging. The packaging is to be reported by the filler, i.e. the customer. This presumes that the customer is affiliated with FTI and has assumed its packaging supplier's reporting responsibility for service packaging by agreement with FTI.

If neither 1 nor 2 above is relevant and/or it is deemed impossible to determine where the packaging ends up, it is to be reported pursuant to the main rule as service packaging. Examples: pizzerias, snack bars, individual restaurants, etc.

5.3.2 Ordinance on Plastic Carrier Bags (2016:1041), changed SFS 2018:1613

We would like to inform our customers that companies who manufacture or import plastic carrier bags to Sweden on a professional basis, are required to report their volumes of thin and thick plastic carrier bags to the Swedish Environmental Protection Agency (EPA). This data must be reported by March 31 every year for the previous year.

The obligation to report data on plastic carrier bags to the EPA does not affect the reporting to FTI. This will continue as before, since plastic carrier bags are packaging and should always be included in the volumes you report.

5.3.3 Tax on plastic carrier bags, fruit bags and similar

From May 1, 2020, companies that manufacture or import plastic carrier bags, fruit bags and similar must pay a tax. Even bags made of paper with a plastic window is subject to the tax.

For more information, contact the Swedish Tax Agency storforetagsregionen@skatteverket.se.

6. THE GREEN DOT

6.1. Background

The Green Dot is a trademark that was launched in Germany in the early 1990s. Later, companies in other countries began to use the trademark as proof that the packaging fees had been paid, although there are significant differences between the countries. Currently, the mark is used in many countries both within and outside of Europe. The Green Dot is one of the most widely used trademarks in the world.

6.2. The Green Dot in Sweden

FTI have the trademark right to The Green Dot in Sweden. The trademark shows that packaging fees have been paid in accordance with the requirements set forth in the producer responsibility legislation.

6.3. The Green Dot and export

Affiliation with FTI only entitles companies to use The Green Dot in Sweden. The fee for goods marked with The Green Dot that are exported must, where applicable, be paid in accordance with the applicable rules in the country of import. For more information, visit PRO Europe's website www.proeurope.info.

6.4. Terms and conditions and graphic instructions for The Green Dot

The terms and conditions for using The Green Dot, plus graphic instructions, are available on your company's customer page on FTI's website (www.ftiab.se).

7. MISCELLANEOUS

7.1. Informing customers

We recommend affiliated companies to inform their customers that the company is affiliated with FTI. The company chooses how to do this, we recommend using FTI's logo either alone or together with one of the texts set out below. Also see 7.1.2.

7.1.1. Text for use on invoices, sales material, etc.

For fillers/packers and/or importers that sell packaged goods, the following text may be appropriate:

“Our company is affiliated with FTI” or “Our company is affiliated with FTI. We pay packaging fees that cover the costs of recycling our packaging into new products.”

For packaging suppliers (manufacturers and/or importers) that sell *unfilled* packaging, we recommend using the following text:

“Our company is affiliated with FTI. Packaging fees are paid for the packaging of our products.”

Special conditions apply to service packaging, see sections 5.2.3-5.2.4.

7.1.2. Using FTI's logo

FTI's logo may only be used by FTI's customers. It is proof that your company is affiliated with FTI and fulfils its obligations. It can be used on sales material, websites, invoices, packing slips, brochures, and similar but not on packaging. The logo can be downloaded from your customer page at www.ftiab.se.



7.1.3. Reporting the packaging fee on invoices etc.

We recommend specifying the packaging fee on the invoice, where possible. However, for service packaging, the packaging fee must be reported on the invoice (see section 5.2.3, Reporting packaging fees to customers).




7.2. Label your packaging

Make it easier for the consumers to recycle by labelling your plastic, cardboard/paper, and metal household packaging with recycling instructions. We recommend using the texts below, preferably combined with pictograms as illustrations.

The pictograms can be found on FTI's decals at the recycling stations, in brochures and other information material. By labelling packaging, you are helping the consumers to sort your packaging properly. This eliminates any uncertainty regarding the type, or types, of material in the packaging, and makes it easier to do the right thing.

The symbols for packaging are based on a joint Nordic labelling system for all types of waste. Certain adjustments have been made to adapt the system to Swedish conditions. If you have packaging that are sold in several Nordic countries, it is important for you to note that there may be slight differences in use between the Nordic countries.

7.2.1 Texts and pictograms

Packaging material:	Recommended text:	Pictogram:
Paper	Sorted as paper packaging	
Plastic	Sorted as plastic packaging	
Metal	Sorted as metal packaging	

The pictograms are available on our website www.ftiab.se.

NB: The pictograms are protected by design rights.

7.2.2 Other information about labelling

We would like to provide our customers with the following information:

“Section 41: If a producer labels packaging with information about the packaging materials used, the labelling must take place in accordance with 97/129/EC: of 28 January 1997 establishing the identification system for packaging materials pursuant to European Parliament and Council Directive 94/62/EC on packaging and packaging waste.