

A PRACTICAL GUIDE ON HOW TO CLASSIFY PACKAGING AND DETERMINE THE LICENSE AMOUNT BY TARIFF CATEGORY

From 01.01.2015 the Austrian Waste Management Act, Article 13h defines new rules on how to distinguish between household and commercial packaging. The detailed provisions – which are based on a study by GVM – are contained in the Packaging Classification Ordinance (Verpackungsabgrenzungsverordnung). Please refer to the ARA information sheet on how to categorise packaging from 2015 for background information: www.ara.at/einstufung (German language)

These are the **steps** you have to take **in practice** (see also the example on page 3):

1) Decide: packaging or non-packaging

The new definition of what constitutes packaging (pursuant to Annex 2 Packaging Ordinance 2014) is valid since 23 July 2014.

www.ara.at/changed_definitions

2) Exclude packaging for which there are derogations

- Reusable packaging pursuant to Article 6 Packaging Ordinance 2014
- single use beverage packaging with deposit pursuant to Article 6a Packaging Ordinance 2014
- Difficult-to-recover packaging pursuant to Article 7 Packaging Ordinance 2014. See also ARA's Black List, which can be downloaded here: www.ara.at/schwarzeliste (German language)

3) Allocate packaging to defined product groups

Packaging has to be allocated to one of 47 product groups as defined in the Packaging Classification Ordinance on the basis of the GVM study. Please refer to the information on product group definitions and the examples provided below:

- Overview of product groups: page 4
- Definition of product groups: www.ara.at/gvm_produkgruppenblaetter (German language)
- Assistance with the search for product groups: ARA online portal, <https://online.ara.at> (German language)

Transport packaging like pallets, stretch film etc., which is additionally used from the second distribution stage (e.g. by resellers when picking the goods), has to be assigned to product group AT 47.

4) Establish the packaging material (e.g. plastic, ferrous metal, paper)

5) Categorise packaging by size

- Small packaging:
Size $\leq 1.5 \text{ m}^2$, moulded containers: nominal volume $\leq 5 \text{ l}$, EPS $\leq 0.15 \text{ kg/sales unit}$ as well as sales packaging made of paper (no size requirements)
- Large packaging:
Size $> 1.5 \text{ m}^2$, moulded containers: nominal volume $> 5 \text{ l}$, EPS $> 0.15 \text{ kg/sales unit}$ as well as tray foils made of plastic and transport packaging made of paper (no size requirements)
- Special rule:
disposable pallets, strapping bands and adhesive tapes

See also:

- Information sheet issued by the Ministry of Environment on the application of the size criterion (German language): https://www.bmk.gv.at/themen/klima_umwelt/abfall/Kreislaufwirtschaft/verpackungen/abgrenzung.html
- Additional information on the categorisation of packaging (tray foils, sales packaging): page 6

6) Allocate packaging to tariff categories

As before, packaging is allocated to the respective tariff categories based on size.

- Small packaging is classified as household packaging.
- Large packaging and packaging to which the special rule applies are classified as commercial packaging.

Please refer to our list of tariff rates for information on the tariff categories (www.ara.at).

Please note:

Strapping bands and adhesive tapes made of plastic belong in tariff category 2.04.1 foils, commercial.

7) Establish packaging weights by material

8) Apply correction rates defined for individual product groups

In accordance with the Packaging Classification Ordinance, the allocation to a tariff category as described in step 6 has to be adjusted for certain product groups. This means you have to allocate a certain percentage share of the products concerned to the corresponding household/commercial tariff. The binding percentage shares for each product group are specified in rate sheets in accordance with the annex to the Packaging Classification Ordinance and on the basis of the GVM study.

See also:

- ARA overview of correction rates: page 5
- GVM rate sheets: www.ara.at/gvm_quotenblaetter (German language)

Please note:

For tariff category 1.04.1 plastic, household, there are three possible corresponding tariffs: 2.04.1 foils, commercial, 2.04.2 moulded containers, commercial, or 2.05.0 EPS, commercial.

9) Establish the amount of packaging for each tariff category

In this step, you have to multiply the material-specific weights by the respective percentage shares for each tariff category and sum the results for each tariff category.

You can count on us to assist you:

We offer several tools on the ARA online portal (<https://online.ara.at>) that simplify and speed up the process of establishing material-specific packaging weights in line with the packaging classification ordinance and submitting your data to us.

A STEP-BY-STEP GUIDE TO CLASSIFYING PACKAGING:

Example:

Yoghurt cups with aluminium foil tops, on cardboard trays with plastic tray foil, on reusable wood pallets plus intermediate cardboard layers, plastic pallet shrink wrap and plastic strapping bands:

Packaging material	Steps 1 & 2	NEW: Step 3	Step 4	Step 5		Step 6	Step 7	NEW: Step 8		Step 9	
	P/NP Art. 6, 7 PackO	Product category	Packaging material	Size		Tariff category	Mass (ex-ample)	Correction rate		Mass by tariff category	
								Household	Commercial	Household	Commercial
(A)	(B)	(C)	(A)x(B)	(A)x(C)							
Yoghurt cups (a)	P	AT 04 Dairy products	Plastic	Moulded containers ≤ 5 l	Small	Plastic, HH	100 t	97 % Plastic, HH	3 % moulded containers, COMM	97 t Plastic, HH	3 t moulded containers, COMM
Aluminium tops (b)	P	AT 04 Dairy products	Aluminium	Size ≤ 1.5 m ²	Small	Aluminium, HH	5 t	97 % Aluminium, HH	3 % Aluminium, COMM	4.85 t Aluminium, HH	0.15 t Aluminium, COMM
Cardboard trays (c)	P	AT 04 Dairy products	Paper	TP	Large	Paper, COMM	100 t	18 % Paper, HH	82 % Paper, COMM	18 t Paper, HH	82 t Paper, COMM
Plastic tray foils (d)	P	AT 04 Dairy products	Plastic	Tray foil	Large	Foils, COMM	200 t	29 % Plastic, HH	71 % Foils, COMM	58 t Plastic, HH	142 t Foils, COMM
Reusable wood pallets (e)	Art. 6 reusable packaging	Not relevant									
Intermediate cardboard layers (f)	P	AT 04 Dairy products	Paper	TP	Large	Paper, COMM	200 t	18 % Paper, HH	82 % Paper, COMM	36 t Paper, HH	164 t Paper, COMM
Plastic pallet shrink wrap (g)	P	AT 04 Dairy products	Plastic	Size > 1.5 m ²	Large	Foils, COMM	100 t	29 % Plastic, HH	71 % Foils, COMM	29 t Plastic, HH	71 t Foils, COMM
Plastic strapping bands (h)	P	AT 04 Dairy products	Plastic	Special rule	Special rule	Foils, COMM	10 t	4 % Plastic, HH	96 % Foils, COMM	0.4 t Plastic, HH	9.6 t Foils, COMM

SP... sales packaging, TP ... transport packaging, P... packaging, NP ... non-packaging, HH ... household, COMM ... commercial

Creating totals for the mass in each tariff category:

Packaging material	Total	Household		Commercial	
	Mass (tonnes)	Tariff category	Mass (tonnes)	Tariff category	Mass (tonnes)
Paper (rows: c, f)	300	Paper, HH	(18+36) = 54	Paper, COMM	(82+164) = 246
Aluminium (row: b)	5	Aluminium, HH	4.85	Aluminium, COMM	0.15
Plastic (rows: a, d, g, h)	410	Plastic, HH	(97+58+29+0.4) = 184.4	Moulded containers, COMM	3
				Foils, COMM	(142+71+9.6) = 222.6

PRODUCT GROUPS AS OF 2016

Overview of product groups as laid down in the Packaging Classification Ordinance:

Number	Name
AT 01	Agricultural products
AT 02	Agricultural products, to be processed
AT 03	Beverages
AT 04	Dairy products
AT 05	Preserved food
AT 06	Frozen food
AT 07	Confectionery, snacks
AT 08	Bakery raw materials
AT 09	Bakery goods
AT 10	Meat, sausage, fish, poultry
AT 11	Coffee, tea, cocoa
AT 12	Dry goods, other food
AT 13	Tobacco products
AT 14	Pet supplies
AT 15a	Agricultural supplies for professional use (agricultural holdings)
AT 15b	Agricultural supplies for private use (homes and gardens)
AT 16a	Pest control for professional use (agricultural holdings)
AT 16b	Pest control for private use (homes and gardens)
AT 17a	Construction chemicals
AT 17b	Construction materials
AT 17c	Construction components and building installation
AT 18a	Floor coverings
AT 18b	Electrical, pneumatic and other tools
AT 18c	DIY and garden supplies
AT 19	Surface treatment
AT 20a	Lubricants
AT 20b	Fuels
AT 21	Car parts and accessories
AT 22	Personal care products
AT 23	Chemicals for professional use, adhesives, commercial and industrial salt, road salt
AT 24	Health products
AT 25	Household furniture, fitted kitchens
AT 26	Commercial furniture
AT 27	Textiles, footwear, leather goods
AT 28	Household supplies, toys and sports equipment
AT 29	White goods, domestic installations, small electrical equipment, information and communication technology equipment, consumer electronics
AT 30	Office supplies
AT 31	Print media
AT 32	Mail order goods
AT 33-1	Service packaging: all packaging excluding cups for hot-drink machines
AT 33-2	Service packaging: cups for hot-drink machines
AT 34	Packaging supplies
AT 35	Wood and other wood products
AT 36	Pulp and other paper products
AT 37	Other chemical products
AT 38	Other technical rubber and plastic parts
AT 39	Other glass products
AT 40	Other ceramic products
AT 41	Manufacture of basic metals
AT 42	Other metal products
AT 43	Other electrical equipment
AT 44	Mechanical engineering products
AT 45	Manufacture of transport equipment
AT 46	Other products intended for non-industrial use
AT 47	Other products intended for industrial use

Version of 9 August 2022. ARA accepts no liability for the accuracy of the information provided.

Definition of product groups: www.ara.at/gvm_produkgruppenblaetter (German language)

Assistance with the search for product groups: ARA online portal, <https://online.ara.at> (German language)

Overview of correction rates as of 2016: Percentage shares for all product groups as laid down in the Packaging Classification Ordinance

(ARA accepts no liability for the accuracy and completeness of the information provided.)

No.	Name	Small packaging					Large packaging					Special rule (Disposable pallets, strapping bands and adhesive tapes)							
		Share of tariff category household: see table. Share of tariff category commercial: difference to 100%.					Share of tariff category commercial: see table. Share of tariff category household: difference to 100%.					Share of tariff category commercial: see table. Share of tariff category household: difference to 100%.							
		Paper	Glass	Metals	Wood	Plastics	Other composite materials ¹⁾	Paper	Glass	Metals	Wood	Plastics	Other composite materials ¹⁾	Paper	Glass	Metals	Wood	Plastics	Other composite materials ¹⁾
AT 01	Agricultural products	99%	100%	100%	92%	94%	100%	94%	0%	100%	37%	47%	100%	100%	0%	92%	92%	100%	100%
AT 02	Agricultural products, to be processed	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 03	Beverages	100%	100%	100%	100%	100%	100%	66%	0%	100%	100%	45%	100%	100%	0%	97%	97%	100%	100%
AT 04	Dairy products	72%	100%	97%	100%	97%	95%	82%	0%	37%	100%	71%	100%	100%	0%	96%	96%	100%	100%
AT 05	Preserved food	98%	100%	95%	100%	93%	95%	76%	0%	58%	100%	91%	100%	100%	0%	98%	98%	100%	100%
AT 06	Frozen food	95%	100%	100%	100%	97%	100%	72%	0%	100%	100%	95%	100%	100%	0%	100%	96%	100%	100%
AT 07	Confectionery-snacks	100%	100%	100%	100%	100%	100%	94%	0%	100%	100%	99%	100%	100%	0%	100%	99%	100%	100%
AT 08	Bakery raw materials	72%	100%	100%	100%	87%	71%	98%	0%	100%	100%	97%	100%	100%	0%	100%	99%	100%	100%
AT 09	Bakery goods	100%	100%	100%	100%	100%	100%	91%	0%	100%	100%	97%	100%	100%	0%	100%	97%	100%	100%
AT 10	Meat, sausage, fish, poultry	86%	100%	100%	100%	96%	100%	83%	0%	100%	100%	78%	100%	100%	0%	100%	98%	100%	100%
AT 11	Coffee, tea, cocoa	98%	100%	98%	100%	98%	98%	92%	0%	100%	100%	98%	100%	100%	0%	100%	98%	100%	100%
AT 12	Dry goods, other food	87%	100%	100%	100%	95%	99%	93%	0%	38%	100%	48%	100%	100%	0%	96%	96%	100%	100%
AT 13	Tobacco products	100%	100%	100%	100%	100%	100%	5%	0%	100%	100%	12%	100%	100%	0%	100%	100%	100%	100%
AT 14	Pet supplies	100%	100%	100%	100%	100%	100%	90%	0%	100%	100%	95%	100%	100%	0%	97%	97%	100%	100%
AT 15a	Agricultural supplies for professional use (agricultural holdings)	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 15b	Agricultural supplies for private use (homes and gardens)	100%	100%	99%	100%	100%	100%	98%	0%	100%	100%	60%	100%	100%	0%	98%	98%	100%	100%
AT 16a	Pest control for professional use (agricultural holdings)	1%	100%	0%	0%	0%	0%	99%	0%	100%	100%	100%	100%	100%	0%	99%	99%	100%	100%
AT 16b	Pest control for private use (homes and gardens)	100%	100%	100%	100%	100%	100%	100%	0%	100%	100%	5%	100%	100%	0%	100%	100%	100%	100%
AT 17a	Construction chemicals	60%	100%	88%	100%	94%	88%	100%	91%	0%	60%	100%	59%	100%	0%	95%	95%	100%	100%
AT 17b	Construction materials	39%	100%	100%	100%	44%	100%	89%	0%	97%	100%	82%	100%	100%	0%	88%	90%	85%	100%
AT 17c	Construction components and building installation	36%	100%	100%	100%	50%	100%	92%	0%	100%	100%	69%	100%	100%	0%	93%	89%	78%	100%
AT 18a	Floor coverings	40%	100%	100%	100%	41%	100%	99%	0%	100%	100%	99%	100%	100%	0%	100%	99%	99%	100%
AT 18b	Electrical, pneumatic and other tools	55%	100%	100%	100%	46%	100%	99%	0%	94%	100%	42%	100%	100%	0%	100%	99%	94%	100%
AT 18c	DIV and garden supplies	47%	100%	100%	100%	90%	100%	98%	0%	100%	100%	94%	100%	100%	0%	100%	99%	99%	100%
AT 19	Surface treatment	95%	100%	96%	100%	98%	100%	95%	0%	74%	100%	69%	100%	100%	0%	91%	91%	100%	100%
AT 20a	Lubricants	24%	100%	55%	100%	81%	100%	84%	0%	82%	100%	74%	100%	100%	0%	100%	98%	96%	100%
AT 20b	Fuels	100%	100%	100%	100%	97%	100%	98%	0%	62%	100%	52%	100%	100%	0%	100%	100%	100%	100%
AT 21	Car parts and accessories	29%	100%	85%	100%	58%	100%	88%	0%	80%	100%	77%	100%	100%	0%	100%	90%	80%	100%
AT 22	Personal care products	100%	100%	100%	100%	100%	100%	92%	0%	100%	100%	97%	100%	100%	0%	98%	98%	100%	100%
AT 23	Chemicals for professional use, adhesives, commercial and industrial salt, road salt	35%	100%	1%	0%	47%	0%	65%	0%	81%	100%	53%	100%	100%	0%	77%	77%	71%	100%
AT 24	Health products	100%	100%	100%	100%	100%	100%	59%	0%	100%	100%	65%	100%	100%	0%	91%	91%	91%	100%
AT 25	Household furniture, fitted kitchens	54%	100%	88%	64%	67%	100%	92%	0%	100%	100%	61%	100%	100%	0%	100%	94%	77%	100%
AT 26	Commercial furniture	34%	100%	100%	35%	14%	100%	98%	0%	100%	100%	98%	100%	100%	0%	100%	98%	100%	100%
AT 27	Textiles, footwear, leather goods	76%	100%	100%	100%	99%	100%	89%	0%	100%	100%	89%	100%	100%	0%	100%	89%	89%	100%
AT 28	Household supplies, toys and sports equipment	100%	100%	100%	100%	100%	100%	84%	0%	100%	100%	90%	100%	100%	0%	93%	93%	93%	100%
AT 29	White goods, domestic installations, small electrical equipment, information and communication	75%	100%	62%	37%	91%	97%	88%	0%	82%	100%	58%	100%	100%	0%	100%	94%	86%	100%
AT 30	Office supplies	91%	100%	100%	100%	96%	100%	89%	100%	79%	100%	89%	100%	100%	0%	100%	89%	78%	100%
AT 31	Print media	100%	100%	100%	100%	100%	100%	87%	0%	100%	100%	92%	100%	100%	0%	100%	92%	25%	100%
AT 32	Mail order goods	100%	100%	100%	100%	93%	96%	8%	0%	5%	100%	9%	100%	100%	0%	100%	100%	9%	100%
AT 33-1	Service packaging: all packaging excluding cups for hot-drink machines	68%	-	-	-	68%	-	-	-	-	-	-	-	-	-	-	-	-	-
AT 33-2	Service packaging: cups for hot-drink machines	2%	100%	0%	0%	1%	0%	98%	0%	100%	100%	99%	100%	100%	0%	100%	99%	98%	100%
AT 34	Packaging supplies	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 35	Wood and other wood products	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 36	Pulp and other paper products	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 37	Other technical products	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 38	Other technical rubber and plastic parts	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 39	Other glass products	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 40	Other ceramic products	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 41	Manufacture of basic metals	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 42	Other metal products	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 43	Other electrical equipment	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 44	Mechanical engineering products	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 45	Manufacture of transport equipment	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 46	Other products intended for non-industrial use	100%	100%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%
AT 47	Other products intended for industrial use	0%	100%	0%	0%	0%	0%	100%	0%	100%	100%	100%	100%	100%	0%	100%	100%	100%	100%

¹⁾ Other packaging materials: ceramics, textile fibres, beverage cartons, other packaging materials (e.g. on a biological basis)

ADDITIONAL INFORMATION ON THE CLASSIFICATION OF PACKAGING

Tray foils

Tray foils are defined as **plastic foils** intended to help transport a set of sales units that are typically the smallest units offered for sale to the point of sale or distribution.

Examples:

Beverage bottles, beverage cartons, as well as food cans, drink cans and pet food cans fall within the category of smallest unit usually offered for sale.

In contrast, a set of pocket pack tissues, toilet paper or kitchen paper towels is considered as only one sales unit.

Sales packaging

Article 3 item 4 Packaging Ordinance 2014 defines sales packaging or primary packaging as packaging offered as packaging unit to the end user.

What does that mean for the classification of packaging? For instance, in product groups where end users typically remove cardboard packaging from a product before consuming or using it, that cardboard packaging falls within the definition of sales packaging. Examples: cardboard packaging for TV sets, washing machines, refrigerators and the like (product group AT 29 White goods, domestic installations, small electrical and electronic equipment, information and communication technology equipment, consumer electronics) or furniture (product group AT 25 Household furniture, fitted kitchens).