Instructions for the Detailed declaration form

2025 packaging data

Used to report 2024 packaging data:

- when a company puts on the Finnish market 50 000 kg or more of packaging,
- when a company puts on the Finnish market less than 50 000 kg of packaging and selects to report on the detailed declaration form.



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Which forms must be returned?

The company must return the 2025 packaging data reporting forms: 1) Basic packaging declaration form (light or detailed) 2) SUP packaging declaration form.

The SUP packaging declaration form must be returned, even if the company has nothing to report on the form. The form can then be returned blank.

The declaration form for cups sold empty to end-users must only be returned if the company has something to report on the form.

Packaging data is reported on the Extranet



extranet.rinkiin.fi

The detailed declaration form is used for reporting when

The volume of packaging put on the market by the company is 50 000 kg/pa or more.

Mitä pakkauksia lasketaan mukaan 50 000 kg:n kiintiöön?

- pack products in Finland.
- packing products.
- because they are not packaging according to official definition.

When a company puts less than 50 000 kg of packaging on the market, it can choose whether to report the Detailed or the Light Declaration Form. There are separate instructions for the Light **Declaration Form**

The 50 000 kg limit is contract-specific, i.e. if the combined volume of packaging placed on the market by the companies covered by the combined contract is 50 000 kg or more, the Detailed Declaration Form must be used.

NOTE! Companies joining the producer responsibility system in 2025 report packaging data only for full months of membership, for example, a company joining 21.5.2025 reports packaging data only for 1.6.-31.12.2025.



• Packaging put on the market are packaging of products imported to Finland and packaging used to

• Service and grower packaging are put on the market by the manufacturer of the packaging in Finland or the importer of the empty packaging, not the company that uses the packaging for

• Reuse of packaging is not included in the volume of packaging put on the market. • Also cups sold empty to end-users are not included in the volume of packaging put on the market

Instructions for Detailed declaration form

Company that reports packaging (producer) General principles of reporting Structure of the Detailed declaration form Consumer and B2B packaging Packaging made of one or more materials How to report multi-material packaging

- Reporting example: carton liquid packaging with a pla Single-use packaging Reusable packaging Report a packaging like this Material definitions
 - Paper fibre packaging
 - Plastic packaging
 - Metal packaging
 - Glass packaging
 - Wood packaging
 - Other packaging

New reporting and invoicing rhythm for packaging data



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Company that reports packaging (producer)

What packaging is reported?

A producer established in Finland reports:

- Packaging of products imported to Finland*
- Packaging of products packed in Finland*
- Service and grower packaging imported to Finland*
- Service and grower packaging manufactured in Finland*

*that it puts on the Finnish market.

Reuse of packaging in Finland is also reported for statistical purposes.

Service and grower packaging is always reported by the manufacturer of the packaging in Finland or importer of the packaging to Finland. Read more on service and grower packaging

NOTE! Reporting concerns also packaging of products imported for the own use of the company, when the products do not remain with the company, such as raw-materials for own production or packaging of components.

Packaging of products imported from Åland are reported if they fulfil the above definition.

If a company delivers products in their original packaging back abroad, the packaging of these imported products are not reported.

A Distance seller** reports

• packaging of products sold directly to end-users in Finland.

**A Distance seller is a producer established abroad that sells packed products directly to users in Finland (consumers or B2B).

A Distance seller reports packaging in the column: Import.





General principles of reporting

Remember these

Packaging volumes are reported in kilograms, e.g. 2 139 kg. 0,5 kg on is the lowest volume to report and it is rounded up to one kilogram (1kg).

Assess the actual weights of packaging and the proportions of different materials in the weight of the packaging as accurately as possible. You can find examples of the weight of various types of packaging at Rinkiin.fi, but you should use the actual weights of the packaging in your calculations.

Include all packaging and packaging materials used for preserving, protecting, handling and transporting and displaying your products. For example, a product may be packed in sales packaging which may be packed in grouped packaging, and may be transported together in transport packaging.

Declare packaging used for packing or transporting your products even if you have contracted packaging or logistics services from another company.

Parts of packaging made of different materials that can be easily separated from each other are reported separately as if they were separate packaging.

The packaging volumes of companies included in a contract are reported all together.

NOTE! Deposit beverage packaging (plastic, metal, glass) is not reported to Rinki.



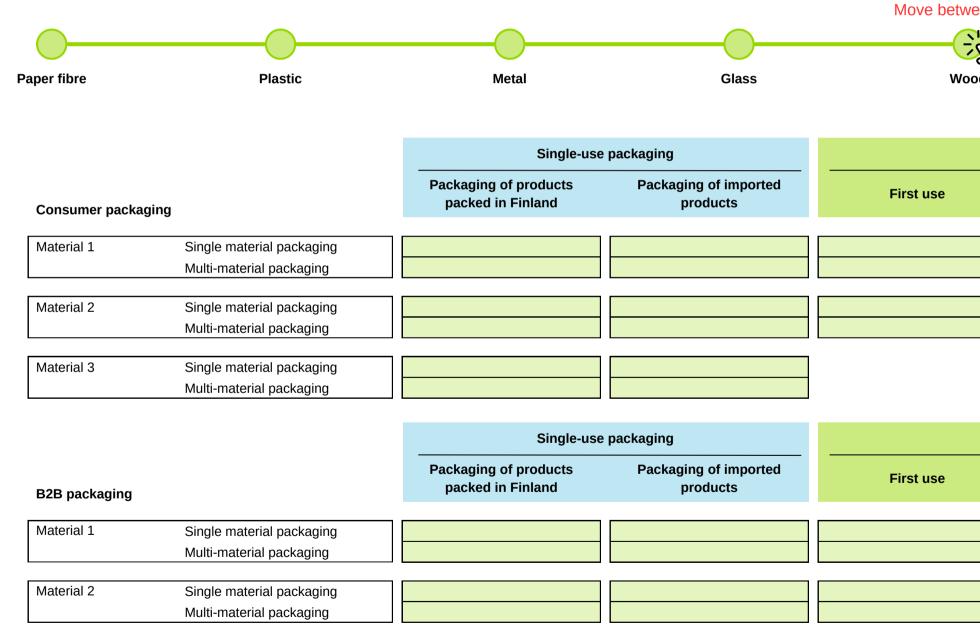


Additional information on filling in the form is available by clicking (\mathbf{i}) on the form

NOTE! This declaration form is not used for reporting cups sold empty to end-users.

Structure of the Detailed declaration form

The detailed declaration form consists of six tabs: five predominant material tabs and a Summary-tab. Packaging data are divided on the material tabs into Consumer and B2B packaging and five columns to separate Single-use packaging and Reusable packaging. Consumer and B2B packaging is divided on more specific Material-lines depending the proportions of materials used in the packaging.





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Consumer and B2B packaging

Consumer packaging

Consumer packaging comprises the packaging that ends up to or may end up to consumers or households along with products.

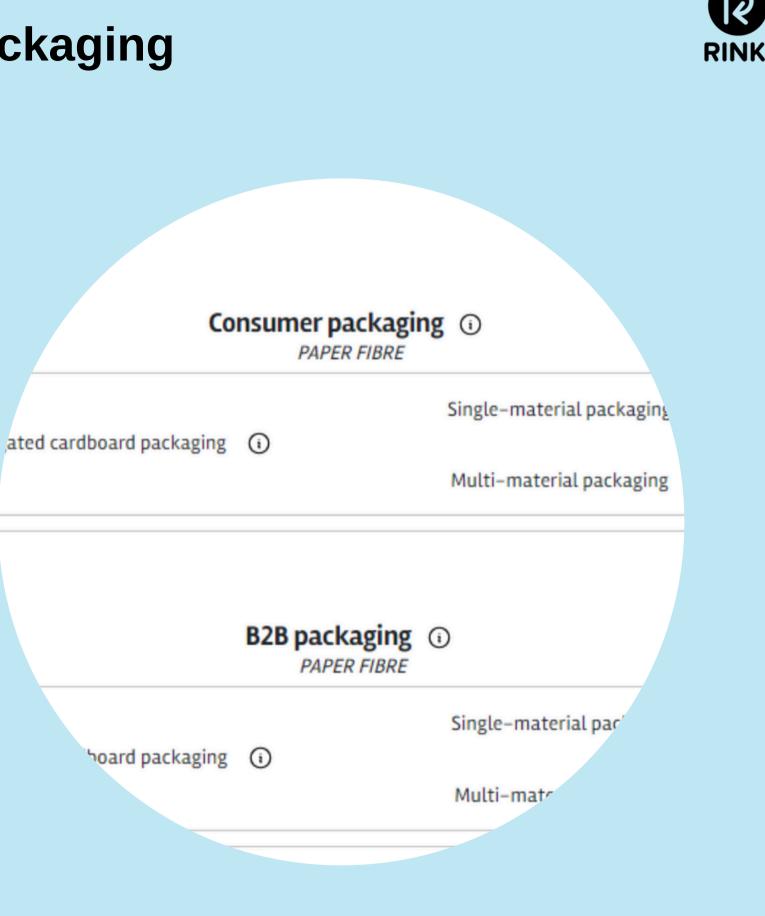
Consumer packaging includes sales packaging for consumer products and some grouped packaging, for example. Consumer packaging also includes packaging used at the point of sale for packing products, such as paper and plastic bags, boxes, single use containers, etc., that consumers take with them.

NOTE! Packaging suitable for consumer use, even if it is sold to businesses, is reported as consumer packaging. Examples include different types of food packaging that can be sold not only to households but also to restaurants and service companies...

B2B packaging

B2B packaging comprises the packaging that ends up to companies along with products.

B2B packaging includes sales packaging as well as grouped and transport packaging for products intended for companies. B2B packaging also includes such grouped and transport packaging for consumer products that does not end up to consumers with the product.



Packaging made of one or more materials

Predominant materials and other materials

The predominant material in packaging is the material that accounts for the largest proportion in weight.

- If the packaging consists of several materials that cannot be easily separated manually from each other, it is reported on the tab on the declaration form corresponding to its predominant material.
- The predominant material is reported on its own row and the other materials separately below the predominant material unless they account for a small proportion of the weight of the packaging (max. 5% each of the total weight), in which case they are included in the weight of the predominant material

Report as single-material packaging

Packaging

- that is made of a single material; or
- that contains, in addition to the predominant material, a small quantity of other material or materials, each of which weighs a maximum of 5% of the total weight of the packaging. See examples on page 9.

Report as multi-material packaging

Packaging

- that is made up of several materials that CANNOT be easily separated manually; and
- that contains, in addition to the predominant material, at least one other material that weighs more than 5% of the total weight of the packaging. The predominant material is the material that accounts for the largest proportion of the weight of the packaging. See examples on pages 9-10.
- In some packaging groups packaging made of several materials are separated in subgroups according to the share of other materials.

NOTE! In this context "material" means one of the following: paper fibre, plastic, aluminium, steel and tinplate, glass, wood or another packaging material such as ceramic.

How to report multi-material packaging

Report packaging as **single-material packaging** if it contains only small quantities of materials other than the predominant material, each accounting for a maximum of 5% of the total weight of the packaging.

If the packaging contains more that 5% in weight of any one material other than the predominant material, it is reported as **multi-material packaging**, and any materials exceeding 5% of the total weight are reported separately under the predominant material. In some packaging groups packaging made of several materials are separated in subgroups according to the share of other materials.

Examples of packaging reported as single-material packaging:

Crisp bag made of metallised plastic film that contains a maximum of 5% aluminium of the total weight

• The total weight of the packaging is reported under plastic packaging as Combination packaging Single-material packaging

Corrugated cardboard box with metal rivets, the weight of which does not exceed 5% of the total weight of the packaging

• The total weight of the packaging is reported under Corrugated cardboard packaging - Single-material packaging

Glass bottle with an aluminium collar and a paper label which cannot be easily removed manually and each of which accounts for a maximum of 5% of the total weight

• The total weight is reported under Glass packaging - class A -> Single-material packaging (Loose aluminium cap is reported separately on the metal tab of the declaration form)

Wooden cable reel, the metal parts of which weigh a maximum of 5% of the total weight

• Enter the total weight of the packaging on the Cable reels row - Single-material packaging

plastic



Packaging that consists of several materials which cannot be easily separated manually from each other is reported on the tab on the declaration form corresponding to its predominant material.

Examples of packaging reported as multi-material packaging:

Carton liquid packaging consisting of 75% paper fibre and 25%

- Reported under Carton liquid packaging
- → On the line for Multi-material packaging
- → Predoinant material Paper fibre 75% (proportion of paper fibre) of the total weight of the packaging
- → Other materials Plastic 25% (proportion of plastic) of the total weight of the packaging

Composite packaging with 60% plastic and 40% wood

- Reported as plastic packaging under Combination packaging
- → On the line for Multi-material packaging
- → Predominant material Plastic 60 % (proportion of plastic) of the total weight of the packaging
- → Other materials Wood 40% (proportion of wood) of the total weight of the packaging

Example: carton liquid packaging with plastic cap

The packaging entity consists of:

Packaging 1: Carton liquid packaging and a plastic cap collar that is not easily detachable from the carton liquid packaging. 75% of the total weight is paper fibre, 20% is plastic (the plastic in the carton liquid packaging + plastic in the collar) and a maximum of 5% aluminium.

Packaging 2: Separate plastic cap made of one type of plastic.

Reporting

Packaging 1: Carton liquid packaging and plastic cap collar are reported on the Paper fibre tab of the declaration form.

- ➡ Carton liquid packaging row
- ➡ Multi-material packaging

➡ The predominant material is reported on the Paper fibre row (80% of the weight of the packaging as aluminium is included in the predominant material as its weight does not exceed 5% of the total weight of the packaging) and plastic is reported below the predominant material, on the Other materials Plastic row (20% of the weight).

Packaging 2: The separate plastic cap is reported on the Plastic tab of the declaration form.

- Monoplastic packaging row
- ➡ Single material packaging

NOTE! Carton liquid packaging with a plastic cap that remains attached to beverage container as required by the SUPD: The total weight of the packaging, including the plastic cap, is reported on the Paper fibre tab as multi-material carton liquid packaging. The predominant material is reported on the Paper fibre row. The cap is reported among the other plastic used in the packaging on the Other materials, Plastic row



Specification of multi-mater Report the predominant mate	i al packaging rial and at least one other material.	
Single-use packaging Packaging of products packed	l in Finland	
Predominant material 🛈	Paper fibre	kg
Other materials 🕢	Plastic	kg
	Aluminium	kg
	Ferrous metal (tinplate and steel)	kg
	Glass	kg
	Wood	
	(+) Add material	

Single-use packaging is intended to be used only once for the original purpose.

NOTE! Packaging that is intended for single use such as cardboard boxes can also be used more than once. However, the reuse of packaging classified as single use is not reported on the declaration form. For packaging classified as single use, declare only their first use.

Single-use packaging

Which column to select for a single-use packaging

Packaging of products packed in Finland column

Single-use packaging of products packed in Finland and put on the Finnish market.

Service and grower packaging is reported by the manufacturer of the packaging in Finland or importer to Finland. All single-use service and grower packaging put on the market in Finland is reported in this column (both packaging made in Finland as well as service and empty grower packaging imported to Finland).

NOTE! Packaging used in internal transfers within the same company in Finland is not reported on the declaration form. An internal transfer means that a packed product is transferred in Finland within the same business ID.

Packaging of imported products column

Single-use packaging of products imported to the Finnish market. Also, packaging of products imported for the company's own use when the products do not remain in the possession of the company. For example, packaging of raw materials for own production. Remember to declare also packaging of products imported from Åland if these fulfil the above definition.

If the company delivers the products in their original packaging back abroad, these packaging of imported products are not reported.

NOTE! Imported empty service and grower packaging is not declared in this column but in the Packaging of products packed in Finland -column because the packing activity takes place in Finland (e.g. carrots are packed in plastic bags that are grower packaging on the farm).



Reusable packaging

Reusable packaging is designed to withstand multiple uses for its original purpose.

Examples include plastic bakery and meat boxes, reusable pallets, metal roller cages and refillable gas bottles.

Service and grower packaging is reported by the manufacturer of the packaging in Finland or importer of the empty packaging to Finland. The first use of a reusable service or grower packaging manufactured in Finland or imported empty to Finland is reported in the column 1st use. The subsequent use is reported in the column Reuse.

Which column to select for a reusable packaging?

First use -column

The first use of reusable packaging for packing products in Finland. Report the subsequent use as reuse..

NOTE! Packaging used in internal transfers within the same company in Finland is not reported on the declaration form. An internal transfer means that a packed product is transferred in Finland within the same business ID.

Packaging of imported products column

Reusable packaging imported with products that remain in Finland. Report also reusable packaging that is imported for the own use of the company when the products do not remain in the possession of the company. For example, reusable packaging of raw materials for own production. Report the subsequent use as reuse.

Reuse column

The use in Finland of reusable packaging after the first use and the reuse of imported packaging.

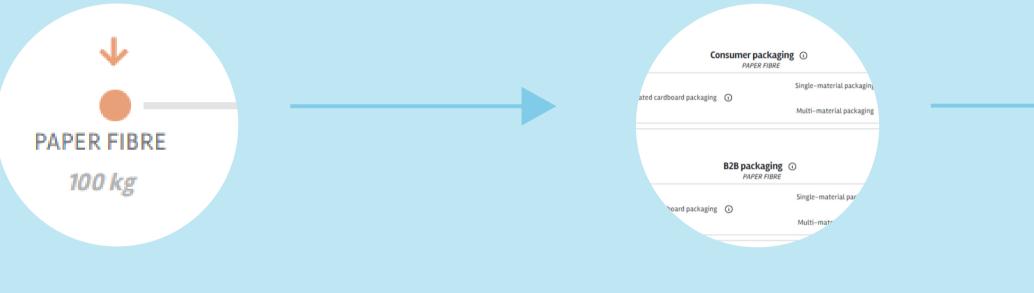
Also enter the packaging that your company has leased or borrowed for its own use (e.g. rental pallets or post office roller cages). Add up all the times they were used and multiply this by the packaging weights.



Report a packaging like this

Report each packaging (or easily by hand detachable part of a packaging) on the tab for its predominant material.

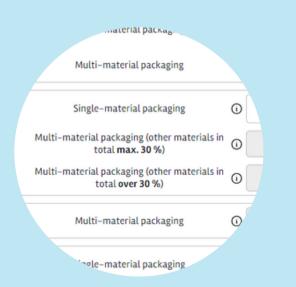
Report consumer and B2B packaging in their respective sections. The section for consumer packaging is in the upper part of the tab and the section for B2B packaging in the lower part of the tab.



4.

Define whether a packaging is made of a single material or several materials.

• When a packaging is made of several materials, also the other materials that represent more than 5% of the total packaging weight are reported under the predominant material.



- 5. Report columns.



Define the reporting category the packaging belongs in. For example, whether a paper fibre packaging is a corrugated cardboard packaging or carton liquid packaging. Each material tab has its own reporting categories i.e. IMaterial-lines.

	L	
	Corrugated cardboard packaging 🕥	
PAPER FIBRE	Cardboard and paper packaging ①	M
	Carton liquid packaging ①	

Report single-use and reusable packaging in their own

• Single-use packaging is reported in the section for single-use packaging, either in the column for Packaging used to pack products in Finland or Packaging of imported products.

• Reusable packaging is reported in the section for reusable packaging either in the column 1. use, Pakcaging of imported products or Reuse.



Paper fibre packaging

Corrugated cardboard packaging is packaging and packaging accessories made of corrugated cardboard. Corrugated cardboard can be identified from its crinkled, wave-like layer combined with one or two smooth surface carton layers. Examples: various cardboard boxes, platforms, displays, layer boards, pallet containers, pallet hoods and pallets.

Cardboard and paper packaging is, for example, cores for toilet paper and kitchen rolls, cereal and biscuit boxes, sweet boxes, paper bags such as sugar and flour bags, paper labels, wrapping for copy paper and fibre-based single-use packaging filled at the point of sale such as hamburger boxes, plates and coffee cups.

Carton liquid packaging is, for example, cartons and containers for milk, cream, sour milk, yoghurt, juice, syrup, seasoning, laundry liquids and fabric softeners. The packaging may contain other substances than liquids, such as powders, spices or foodstuffs.

Industrial fibre packaging is packaging of products delivered to industry. It comprises fibre-based industrial wrapping and sacks as well as industrial cores. Industrial wrapping and sacks are often plastic coated or laminated. These are, for example, wrapping and end labels for paper rolls, wrapping for paper sheets, wrapping laminates for timber, plywood, board and steel industry and paper sacks. Industrial cores are inner cardboard cores for rolls and are used, for instance, in paper, plastic and textile industry.



Plastic packaging 1/2

Plastic packaging is, for example, shrink and other wrapping film, pallet hoods, plastic shopping bags and smaller bags, cups, tubes, bottles, trays and their lid films, closures, caps, canisters, plastic sacks and big bags, strapping, plastic boxes, crates, pallets, trays used for transporting deposit plastic bottles, bubble packaging and polystyrene packaging. Declare also packaging made of biodegradable plastic. Plastic IBCs and containers with a volume of over 1000 litres are not reported.

Mono-plastic packaging packaging is made of one plastic type (plastic types are e.g. PET, PE, PP, PS etc.).

- May contain multiple layers of the same plastic type (e.g. LDPE and MDPE).
- Label can be made of same or different plastic type or a different material (e.g. paper).
- Can contain additives (e.g. talcum, lime) or, for example, EVOH-barrier layers.
- Note: PVC/PVDC plastic or biodegradable plastic containing packaging is reported separately.

Multi-plastic packaging is made of several plastic types.

- May contain multiple layers of different plastic types.
- Label can be made of same or different plastic type or of a different material (e.g. paper).
- Can contain additives (e.g. talcum, lime) or, for example, EVOH-barrier layers.
- Note: PVC/PVDC plastic or biodegradable plastic containing packaging is reported separately.



Plastic packaging 2/2

Combination packaging is plastic packaging containing also some other material than plastic.

- If the share of any other single material does not exceed 5% of the total weight of the packaging, the packaging is reported as a single-material packaging.
- If packaging contains more than 5% of another single material, the packaging is reported as a multi-material packaging and quantities of the predominant material and the other materials are reported separately.
- Note: PVC/PVDC plastic or biodegradable plastic containing packaging is reported separately.

Biodegradable plastic packaging is plastic packaging, that is entirely or partially made of biodegradable plastic. Biodegradable plastic can be bio-based or oil-based. Biodegradable plastic packaging decomposes in a physical, chemical, thermal or biological process so that most of the material is decomposed into carbon dioxide, biomass and water. Biodegradable plastic packaging must meet the requirements of EN13432 or a similar internationally approved standard. Oxo-degradable plastic packaging is not considered biodegradable.

PVC/PVDC-packaging is plastic packaging, that is entirely or partially made of PVC or PVDC plastic.

Shopping bags are large bags regardless of the plastic used in their production. Please note: reusable shopping bags are not reported as they are products, not packaging.
Small bags are those used for fruit and vegetables, for example, as well as small bags used in speciality shops such as pharmacies.
NOTE! Shopping bags and small bags intended for business use are not reported separately, they are included in other plastic packaging.



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Metal packaging

Aluminium packaging comprises, for example, aluminium trays and food, aerosol and beverage cans made of aluminium as well as aluminium foil and lids for beakers and trays, bakery trays and aluminium closures such as screw caps for bottles.

Tinplate packaging comprises, for example, food cans, certain aerosol and beverage cans, cigar boxes, paint pails and cans, canisters and closures such as crown caps and lids for glass jars.

Steel packaging comprises, for example, steel drums and containers (containers with a volume of over 1000 litres are not reported), metal strapping and bale wiring, various metal transport units such as roller cages, container trolleys, beverage dollies, pallets, metal cores, pressurised casks for carbonated beverages and gas bottles (excl. fire extinguishers).

NOTE! When the predominant material of a packaging is some other metal than aluminium, tinplate or steel, the packaging is reported on the tab for Other packaging.



Glass packaging

Glass packaging - class A

- Conventional packaging glass (soda lime glass) packaging.
- May contain other materials (e.g. plastic, metal, paper fibre, wood etc.) a maximum 5% of each, but not at all stainless steel or CSP (ceramic, stone, porcelain).

Glass packaging - class B

- Soda lime glass packaging, with stainless steel or CSP material.
- Soda lime glass packaging, with over 5% of some other material (e.g. wood, plastic etc.).
- Glass packaging with opal-, borosilicate- or crystal glass.



Wooden packaging

FIN pallets are stamped wooden pallets that conform to the standard (100 x 120 cm).

EUR/EPAL pallets are stamped wooden pallets that conform to the standard (80 x 120 cm).

Rental pallets are different types of pallets that can be rented.

NOTE! Please check whether the pallets you used were new or used when you bought them. If you use rental pallets, check with your pallet supplier in Finland to determine what proportion of the pallets you are using are completely new and being used for the first time, and what proportion have been used before. Report the new ones (First use) and the used ones (Reuse) in the correct columns.

Do not report pallets owned by foreign pallet provider that were used to import products into Finland if you return them empty to another country. Transfers within the same company are not reported either. An internal transfer means that a packed product is transferred in Finland within the same business ID.

Other wooden pallets include other pallets of different sizes, including FIN and EUR-sized single-use pallets.

Cable reels are used to pack various cables.

Other wooden packaging comprises boxes, lids, collars, stickers, bearers, barrels, etc.



Other packaging

Other packaging refers to packaging the predominant material of which is something other than paper fibre, plastic, metal, glass or wood, such as ceramic packaging, jute bags and single-use take-away dishes made from palm leaves.

Report also under Other packaging such metal packaging with a predominant material other metal than aluminium, tinplate or steel (e.g. copper or lead).

Indicate on the form the material of the other packaging.

NOTE!

- Packaging made of biodegradable or bio-based plastic is reported among plastic packaging.
- Luonnonkorkista valmistetut pakkaukset raportoidaan puupakkauksissa. Packaging made of natural cork is reported as wooden packaging.



New reporting and invoicing rhythm for packaging data

Reporting and invoicing 2024 packaging data

From 2025 onwards, a new rhythm is introduced for reporting and invoicing packaging data.

Company placing less than 50 000 kg of packaging on the market per year

The company will report the full packaging data for 2025 in January 2026. Producer responsibility fees will be invoiced after reporting based on the reported packaging data.

Company placing 50 000 kg or more per year of packaging on the market

The company can choose to report packaging guarterly or once a year.

If a company chooses to report once a year, the 2025 packaging data will be fully reported in January 2026. However, the packaging data will be invoiced quarterly: each quarter, the company will receive an advance invoice corresponding to a quarter of the previous year's packaging volumes, priced according to the 2025 price list. The invoice will be adjusted to reflect the actual 2025 packaging volumes once the company has reported the 2025 packaging data at the beginning of 2026. The business service fee and SUP fees are invoiced once a year.

If the company chooses quarterly reporting, the packaging data for each quarter will always be reported within one month of the end of the quarter (e.g. Q1 will be reported by 30.4.2025). Recycling fees will be invoiced quarterly after reporting. The business service fee and SUP fees are invoiced once a year.

NOTE! In 2025, companies joining the producer responsibility scheme will report packaging data only for full contract months. For example, a company joining on 21 May 2025 will only report packaging data for the period 1 June - 31 December 2025.



Packaging put on the market

Packaging placed on the market is packaging imported into Finland, and packaging used in Finland for packing products. Re-use of packaging is not included.

Service and grower packaging is put on the market by the Finnish manufacturer of the empty packaging or the importer of the empty packaging to Finland, and not the company, which packs products in the packaging.

Do you have questions on reporting? Our Business Customer Service is happy to help!

Tel. <u>09 6162 3500</u> (ark. 8.30-15.30) <u>info@rinkiin.fi</u>

