

Instructions for the SUP declaration form

2024 SUP packaging data

Used to report 2024 SUP packaging data.

**NOTE! Packaging data is reported earlier.
2024 packaging data is reported at the
latest by 31.1.2025!**

**Companies must return all three
2024 packaging data declaration forms:**

- 1) Basic declaration form (light or detailed),**
- 2) SUP packaging declaration form**
- 3) Service and grower packaging declaration form**

NOTE! Companies that have joined the EPR system in 2024 and have a turnover of less than one million euros, do not report on the Service and grower packaging declaration form.

If a company has nothing to report on a form,
it is returned empty.

Packaging data is reported on the Extranet:



extranet.rinkiin.fi

What is SUP packaging reporting?

The Single-Use Plastics Directive (SUPD) is an EU Directive on certain single-use plastic products, which requires reporting SUP products.

This declaration form is used to report SUP packaging and drink cups sold empty to end-users. Packaging that is part of a beverage deposit system are not reported to Rinki.

For reporting on SUP products other than packaging, [Finnish SUP Producer Association Ltd](#) provides guidance. These products include tobacco products, wet wipes, fishing gear and balloons.

The necessary information on SUP packaging and drink cups sold empty to end-users is collected on Rinki Extranet on the SUP packaging declaration form. For the reporting of 2024 packaging data, SUP packaging (excluding cups sold empty to end-users) will also be reported on the basic packaging data declaration form (light or detailed) and, where applicable, on the service and grower packaging declaration form. The company with producer responsibility for the packaging will report the packaging on all necessary declaration forms

As in the past, SUP packaging is subject to recycling fees based on basic reporting of packaging data and SUP fees based on SUP reporting. The SUP fees cover the costs of littering for municipalities under waste legislation and are paid to the municipalities.

For more information, visit [SUP data bank](#) on the Rinki website

Instructions for the SUP declaration form

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SUP packaging reporting

Which packaging is covered by SUP reporting?

SUP packaging reporting applies to certain **single-use food and beverage containers containing plastic, as well as plastic bags. Cups** imported or manufactured in Finland and **sold empty to the final consumer** are also subject to reporting. There is no minimum limit on the amount of plastic contained in the packaging.

SUP packaging is classified into five SUP packaging groups. See pages 9-13 for a more detailed definition of SUP packaging groups.

A producer based in Finland reports:

- **SUP packaging of products imported to Finland***
- **SUP packaging used for packing products in Finland***. Filling a portion pack or a mug at the time of purchase is also packing.
- **Drinking cups sold empty to the end-user, including caps and lids***. Drinking cups sold empty to the end-user and their caps and lids are reported by the importer or manufacturer of empty cups in Finland.

***which it places on the Finnish market.**

The SUP packaging declaration form is NOT used for reporting:

- Packaging for export from Finland (including exports to Åland).
- Beverage containers belonging to the beverage container system.

NOTE! SUP reporting also applies to service and grower packaging that is classified as SUP packaging. Service and grower packaging is reported by their importer or manufacturer in Finland.

[Read more on service and grower packaging](#)

Principles of SUP packaging reporting

SUP-packaging groups

1. Food containers made wholly or partly of rigid materials
2. Food packaging made of flexible material
3. Beverage packaging
4. Drinking cups, incl. lids
5. Lightweight plastic carrier bags

NOTE! SUP-packaging groups are defined more precisely on pages 9-13.

Tabs of the SUP packaging declaration form according to the predominant material of the packaging

Plastic

Report the parts of SUP packaging with plastic as predominant material on the Plastic tab.

Paper fibre

Report the parts of SUP packaging with paper fibre as predominant material on the Paper fibre tab.

Materials other than plastic and paper fibres

Report parts of the SUP packaging with a predominant material other than plastic or paper fibre. For example, packaging parts made of aluminium as the predominant material are reported on this tab.

The packaging can be either made entirely of plastic or partly of plastic

Entirely made of plastic

All parts of the packaging are made entirely of plastic, meaning that no part of the packaging contains any material other than plastic. For example, a plastic berry box or a plastic disposable cup.

Partly made of plastic

The packaging or any part of the packaging contains a material other than plastic. Here, all the parts of the packaging are considered a packaging entity - if any part of the packaging (such as a container, lid, handle or sleeve) contains a material other than plastic or is made of a material other than plastic, the whole packaging assembly is considered to be partly made of plastic. Examples of packaging partly made of plastics include plastic-coated cardboard boxes, a disposable carton cup with a plastic lid and an ice-cream packaging consisting of a plastic wrapper and a wooden ice-cream stick.

Instructions for filling in the declaration form 1/2

Instructions

- 1. Find out if the packaging is an SUP packaging.**
- 2. Identify to which SUP packaging group the packaging to be reported belongs.**
For more detailed specifications of SUP packaging, see pages 9-13.
- 3. Specify all the parts of the packaging.** A packaging may consist of several detachable parts. SUP packaging is considered to be a packaging entity, including those parts that do not contain any plastic. For example, the cardboard sleeve and aluminium lid of a plastic yoghurt beaker are part of the SUP packaging, even if they do not contain any plastic.

For SUP packaging groups 1 and 4 (see pages 9 and 12), the packaging entity is defined according to whether it is made entirely of plastic or partly of plastic.

- An SUP packaging is **reported as made entirely of plastic**, when only plastic has been used to manufacture the components. This includes, for example, all-plastic boxes or all-plastic disposable bags (including a possible all-plastic lid).
- An SUP packaging is **reported as partly made of plastic** if one or more parts of the packaging contain a material other than plastic. For example, a packaging made partly of plastic is a plastic yoghurt cup with an aluminium lid: both parts of the packaging are reported on the Partly made of plastic row, because when looking at the packaging as an entity, the parts (cup and lid) are only partly plastic.

NOTE! In the 2023 reporting, the guidance on this was different. Under the old guidance, for each easily removable part of the packaging, it was specified separately whether the part was made entirely or partly of plastic or even completely plastic-free. Please take the updated guidelines into account when reporting SUP packaging data for 2024!

Instructions for filling in the declaration form 2/2

- 4. Calculate the total weights of all parts of the packaging that can be easily separated by hand.** Each part is reported separately on the tab corresponding to its predominant material in the same SUP packaging group.

NOTE! In addition to the total weight, the following SUP packaging groups require the volume of plastic or recycled plastic in the packaging:

- SUP packing group 1. The "Partly made of plastic" row asks about the volume of plastic in the packaging.
- SUP packaging group 3. PET bottles and other than PET drinks bottles, the row asks about the volume of recycled plastic in the packaging.
- SUP packaging group 4. Cups made partly of plastic - row asks about the volume of plastic in the packaging.

- 5. Report the SUP packaging** (or all its easily detachable parts) **on the tab corresponding to its predominant material in kilograms, e.g. 2 381 kg.** The predominant material is the material that accounts for the largest proportion of the weight of the packaging.

There are three tabs: 1) predominant material plastic 2) predominant material paper fibre and 3) predominant material other than plastic or paper fibre (e.g. metal, glass, ceramics).

For example, all parts of a yoghurt beaker (beaker, sleeve, lid) are reported in the SUP packaging group "1. Food packaging made wholly or partly of rigid material".

Each part is reported on material-specific tabs, in the Partly made of plastic row:

- plastic beaker is reported on the Plastics tab,
- carton sleeve on the Paper Fibre tab and
- aluminium lid Materials other than plastic or paper fibre tab.

Example: how to report SUP packaging

Plastic	Total weight of packaging (kg)	Volume of plastic in packaging (kg)	Volume of recycled plastic in packaging (kg)
Food containers made wholly or partly of rigid material			
Entirely made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Food packaging made of flexible material	<input type="text"/>	<input type="text"/>	<input type="text"/>
Beverage containers			
PET beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other than PET beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other beverage containers than beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cups for beverages, incl. lids			
Filled cups or cups filled at point of sales			
Entirely made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cups sold empty to end users			
Entirely made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Light weight plastic carrier bags	<input type="text"/>	<input type="text"/>	<input type="text"/>

Yoghurt beaker

Paper fibre	Total weight of packaging (kg)	Volume of plastic in packaging (kg)	Volume of recycled plastic in packaging (kg)
Food containers made wholly or partly of rigid material			
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Food packaging made of flexible material	<input type="text"/>	<input type="text"/>	<input type="text"/>
Beverage containers			
PET beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other than PET beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other beverage containers than beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cups for beverages, incl. lids			
Filled cups or cups filled at point of sales			
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cups sold empty to end users			
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>

Carton sleeve

Other materials than plastic or paper fibre	Total weight of packaging (kg)	Volume of plastic in packaging (kg)	Volume of recycled plastic in packaging (kg)
Food containers made wholly or partly of rigid material			
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Food packaging made of flexible material	<input type="text"/>	<input type="text"/>	<input type="text"/>
Beverage containers			
PET beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other than PET beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other beverage containers than beverage bottles, incl. caps and lids	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cups for beverages, incl. lids			
Filled cups or cups filled at point of sales			
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cups sold empty to end users			
Partially made of plastic	<input type="text"/>	<input type="text"/>	<input type="text"/>

Aluminium lid

1. **Find out** if it is a SUP packaging.
2. **Identify** in which SUP packaging group (p. 9-13) the packaging to be reported belongs.
3. **Specify** all the parts of the packaging. When a packaging is in SUP packaging group 1 or 4, also specify whether the packaging is made entirely of plastic or partly of plastic.
4. **Calculate** the total weight of the different parts of the packaging. Note that in addition to the weight of the packaging, the amount of plastic or recycled plastic in the packaging may also be required based on the SUP packaging group
5. **Report the SUP packaging on the tab corresponding to its predominant material in kilograms.**

← Example: plastic yoghurt beaker with carton sleeve and aluminium lid

STEP 3: The yoghurt beaker with all its parts belongs to the **SUP packaging group '1. Food packaging made wholly or partly of rigid material'**, so all parts of the yoghurt beaker are reported in the rows of this SUP packaging group.

The yoghurt packaging as an entity, including all its parts, contains both plastic (plastic beaker) and other materials (carton sleeve and aluminium lid). Therefore, all parts of the yoghurt packaging are reported under SUP packaging group 1 under the line 'Partly made of plastic'. This also applies to the beaker, even if the beaker is made entirely of plastic, the packaging is considered as an entity, with all its parts added together

STEP 5: Each easily detachable part of the packaging is reported on a tab corresponding to its predominant material. The beaker of the yoghurt packaging is reported on the Plastic tab, the beaker's carton sleeve on the Paper Fibres tab and the aluminium lid on the Other materials than plastic or paper fibre tab.

SUP packaging categories:

1. Food containers made wholly or partly from rigid material

<p>Definition</p>	<p>Receptacles such as boxes made wholly or partially from rigid material (the rigid part can also be completely plastic-free), with or without a cover, used to contain food which:</p> <ul style="list-style-type: none"> • is intended for immediate consumption, either on-the-spot or to take-away • is typically consumed from the receptacle and is ready to be consumed without any further preparation, such as cooking, boiling or heating <p>Food containers containing one portion of food belong to the scope of the SUP Directive, if the other criteria are fulfilled.</p>
<p>Examples</p>	<ul style="list-style-type: none"> • Takeaway-portion packaging • Yoghurt, pudding, fruit soup or ice cream beaker • Box with cherry tomatoes, fruit or berries
<p>National authority guidelines</p>	<p>Packaging size:</p> <ul style="list-style-type: none"> • Ice cream beaker > 300ml: not SUP packaging • Boxes for pre-packaged fruit and berries > 500g: not SUP packaging • Infant formula is classified as SUP food packaging

2. Food packaging made of flexible material

<p>Definition</p>	<p>Packets and wrappers made from flexible material containing food that is intended for immediate consumption from the packet or wrapper without any further preparation.</p> <p>Packets and wrappers for food made of flexible material limited to a capacity of three litres.</p> <p>Flexible packaging can be defined as packaging that easily changes shape when food is added or removed, for example. Packaging made of flexible material is easy to scrunch.</p>
<p>Examples</p>	<ul style="list-style-type: none"> • Bags for nuts, crisps or sweets • Wrappers for ice cream cones and chocolate bars • Packaging for biscuits (wrapper) • Paper bags with plastic windows for bakery products <p>NB: Wrappers for chocolate bars are also SUP packaging when sold to consumers in bags that contain several chocolate bars. The bag in which the bars are packed is also SUP packaging if it has a capacity of up to three litres.</p>
<p>National authority guidelines</p>	<p>Packaging size:</p> <ul style="list-style-type: none"> • Bags for individual products sold at the bakery point in a shop that consumers put into that bag themselves that contain plastic are SUP packaging if they have a capacity of up to three litres. • Bags for crisps are SUP packaging if they have a capacity of up to three litres. <p>Is the product ready to eat without further preparation:</p> <ul style="list-style-type: none"> • ‘Savoury products packed by industry in packaging containing plastic, e.g. plastic wrapper, can be considered requiring heating.’ This is not SUP packaging. • Wrappers used for pre-packaged sweet pastries are SUP packaging.

3. Beverage containers

<p>Definition</p>	<p>Beverage containers with a capacity of up to three litres, i.e. receptacles used to contain liquid, such as beverage bottles including their caps and lids and composite beverage packaging including their caps and lids.</p>
<p>Examples</p>	<ul style="list-style-type: none"> • Bottles • Cartons for beverages • Bag-in-box packaging • Single-serving containers for milk/cream used with coffee/tea <p>Beverage concentrate containers (e.g. dilutable juices) are not SUP packaging. Glass and metal beverage containers with plastic caps or lids are not SUP packaging.</p>
<p>National authority guidelines</p>	<p>Containers for spirits are not SUP packaging.</p> <p>If packaging consists of a plastic and plastic-free part, and these form packaging to be placed on the market, the entirety of the packaging falls within the scope of the SUP Directive. For example, a bag-in-box as a whole is SUP packaging. (NB: a glass or metal beverage container with a plastic cap is not SUP packaging under the SUP Directive.)</p>

NOTE! Bottles that belong to a beverage packaging deposit system are not reported to RINKI.

4. Cups for beverages, incl. lids

Definition	Bowl-shaped drinking vessel, that can contain a cover or lid and that can be sold empty or filled with a beverage.
Division on declaration form	<p>Drinking cups are classified on the SUP packaging declaration form as pre-filled or cups filled at point of sales and cups sold empty to end-users</p> <ol style="list-style-type: none"> 1. Pre-filled or cups filled at point of sales include pre-packaged coffee beverages sold on the refrigerated shelves of grocery stores and cups that are filled with a beverage at the point of sale (e.g. in a café, fast food restaurant, etc.). 2. Cups sold empty to end-users are cups that are not sold filled with a drink. Examples include "disposable cup stack packaging" sold to consumers and disposable sparkling wine glasses for picnics and the like.
Examples	<ul style="list-style-type: none"> • Cup for takeaway beverage • A beverage packed in a "bowl-shaped drinking vessel" (ie.cup) with its lid • Single use cups sold empty to end-users (these are not packaging)
Note	<p>Under the European Commission's instructions, cups are subject to the 3-litre limit. Cups > 3 litres are not SUP packaging.</p> <p>The Commission's interpretation of September 2022: a water-based polymer dispersion used as a barrier material is plastic, i.e. products treated with a polymer dispersion fall within the scope of the SUP legislation.</p>

5. Lightweight plastic carrier bags

Definition

- Plastic carrier bags with a thickness of less than 50 microns
- Bags made of plastic with or without handles, offered to the consumer at the point of sale of goods or products

Examples

- Shopping bags
- Small bags, e.g. for fruit and vegetables

For more information on SUP packaging visit [SUP-databank](#)

Exceptional invoicing practices of 2024 packaging data

Invoicing 2024 packaging data

The reporting and invoicing rhythm of packaging data changes in 2025, which is why only part of 2024 packaging data is invoiced:

Basic declaration form (light or detailed)

2024 packaging volumes reported on the basic declaration form are invoiced only from companies that have joined the EPR system in 2024 and have a turnover of less than one million euros (pay the 2024 fees retroactively). The fees are invoiced based on the 2024 price list.

Service and grower packaging declaration form

All packaging volumes reported on this form are invoiced recycling fees and business service fee. The fees are retroactively paid 2024 fees for such service and grower packaging for which EPR was transferred to the manufacturer or importer of the packaging 1.1.2024. The fees are invoiced based on the 2024 price list.

SUP packaging declaration form

SUP fees are charged for all packaging volumes reported on the SUP form. The fees are retroactively paid 2024 SUP fees. The fees are invoiced according to the 2024 SUP price list.

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

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