

Instructions for the Cups sold empty to end-users declaration form

Producer responsibility for packaging in Åland Islands (excl. Mainland Finland)

2026 data

Used to report on single-use, plastic-containing beverage cups and lids sold empty to end users that are made available for the first time in Åland Islands during 2026.

Which forms must be returned?

The company must return the 2026 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

What is reported on the form?

This declaration form is used to report on **single-use, plastic-containing beverage cups and lids sold empty to end users** that are made available for the first time in Åland Islands during 2026.

These are the same cups and lids that are reported on the SUP packaging declaration form.

The reporting of empty cups (including lids) sold to end users is the responsibility of the cup manufacturer in Åland Islands or the importer to Åland Islands. Import includes also distribution from Mainland Finland and other EU countries to Åland Islands.

Distance seller established outside Åland Islands (incl. Mainland Finland) reports cups sold empty to end users that it makes available directly to end users in Åland Islands.

Cups for export are not reported.

Instructions for filling in the declaration form for Cups sold empty to the end-user

Cups sold empty to end-users and their reporting	s. 4
Instructions for filling in the declaration form	s. 5
New reporting and invoicing rhythm of packaging data	s. 6

Cups sold empty to end-users and their reporting

What are cups sold empty to end-users?

In this context, cups sold empty to the end-users means single-use, beverage cups, caps and lids containing plastic, sold empty to the end-user.

The definition is the same as for SUP cups sold empty to end-users. Cups sold empty to end-users are not packaging by official definition, but comparable to packaging in legislation.

Thus, cups (including lids) that meet the following definitions are reported on the declaration form for cups sold empty to end-users:

- **Sold empty to end user:** the cup is sold empty to the end-user and not filled with a drink. Beverage cups sold empty to end-users include "disposable cup stack packages" sold to consumers and disposable plastic sparkling wine glasses for picnics and the like. For example, take-away cups in cafés are not empty cups sold to the final consumer, as they are sold to the final consumer filled with a drink.
- **Single-use:** the cup is primarily intended for single use. A cup counts as single-use even if it can be reused once or twice, unless it is specifically designed to be reused up to dozens of times.
- **Contains plastic:** Either the mug or its lid contains plastic. There is no minimum amount of plastic; even a small amount is sufficient. NOTE! According to the European Commission's interpretation, water-based polymer dispersion is also plastic, i.e. mugs treated with polymer dispersion are considered to contain plastic

Who reports cups sold empty to end-users?

Beverage cups sold empty to end-users are always reported by **the manufacturer of the cup in Åland Islands or the importer of the cup to Åland Islands**. Import includes also distribution from Mainland Finland and other EU countries to Åland Islands.

Which forms are used to report cups sold empty to end-users? What fees are charged for them?

Cups sold empty to end-users are reported on two different reporting forms.

1. Separate declaration form

- Cups reported on this form will be charged both the recycling fee and the business service fee (€/kg). Cups are subject to the same recycling fee tariff as packaging, i.e. they do not have their own separate recycling fee tariff.

2. SUP packaging declaration form

- Cups sold empty are also reported on the SUP packaging declaration form, on the row "Cups sold empty to end-users".
- An SUP fee will be charged for mugs reported on the SUP packaging declaration form.

Instructions for filling in the declaration form

NOTE! The form should only be completed if the company has something to report on the form. Otherwise, the form is not submitted.

1. **First, return the Basic declaration form** (light or detailed) to Rinki. The declaration form for Cups sold empty to end-users will open for completion after the submission of the Basic declaration form.

2. **Fill in the declaration form for Cups sold empty to end-users.**
 The declaration form takes the same form of either the Light or the Detailed declaration form, depending on which form is used for reporting basic packaging data. Since cups are reported on the same form base as packaging, the texts on the form are the same as on the Basic packaging declaration form and the cups are referred to as packaging.
 - However, some unnecessary sections have been removed from the declaration form for Cups sold empty to end-users, such as the reusable packaging section of the Detailed declaration form, as empty cups are not reported in these categories. In addition, the column headings in the declaration form are slightly different from those in the Basic declaration form.

3. **Use this form to report the volumes in kilograms of single-use, empty, plastic beverage cups and lids sold empty to end-users that were made available for the first time in Åland Islands in 2026.**
 - The same definitions apply to cups as to packaging, i.e. for example, the predominant material and reporting category are defined in the same way as for packaging. Check the definitions of the different materials and reporting categories in the reporting instructions of either the Light or the Detailed declaration form.
 - If the lid can be easily removed from the cup by hand, please indicate the cup and its lid separately. For example, the cup is reported on the Paper fibre tab/row and the lid on the Plastic tab/row.

4. **Select the correct column to report:**
 - On the form, Light declaration format, all beverage cups sold empty to end-users are reported on the column Cups incl. lids, manufactured in Åland Islands or imported to Åland Islands.
 - On the form, Detailed declaration format, beverage cups manufactured in Åland Islands are reported in the Cups manufactured in Åland Islands -column and cups imported into Åland Islands are reported in the Cups imported into Åland Islands -column. Import includes also distribution from Mainland Finland and other EU countries to Åland Islands.

5. **Send the form to Rinki on the Extranet.**  extranet.rinkiin.fi

Reporting rhythm for packaging data

Reporting 2026 packaging data

The company will report the full packaging data for 2026 in January 2027. Producer responsibility fees will be invoiced after reporting based on the reported packaging data.

SUP fees follow their own invoicing schedule and are invoiced retroactively once the payments have been determined.

Packaging made available

Packaging made available for the first time in Åland Islands packaging used to pack products in Åland Islands and packaging of products imported (incl. distribution from Mainland Finland and other EU countries) to Åland Islands. Re-use of packaging or cups sold empty to end users are not included.

Only packaging for which your company has producer responsibility is included.

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

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