

... volume flow records and auditing them for plastic packaging waste

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The ZSVR's role

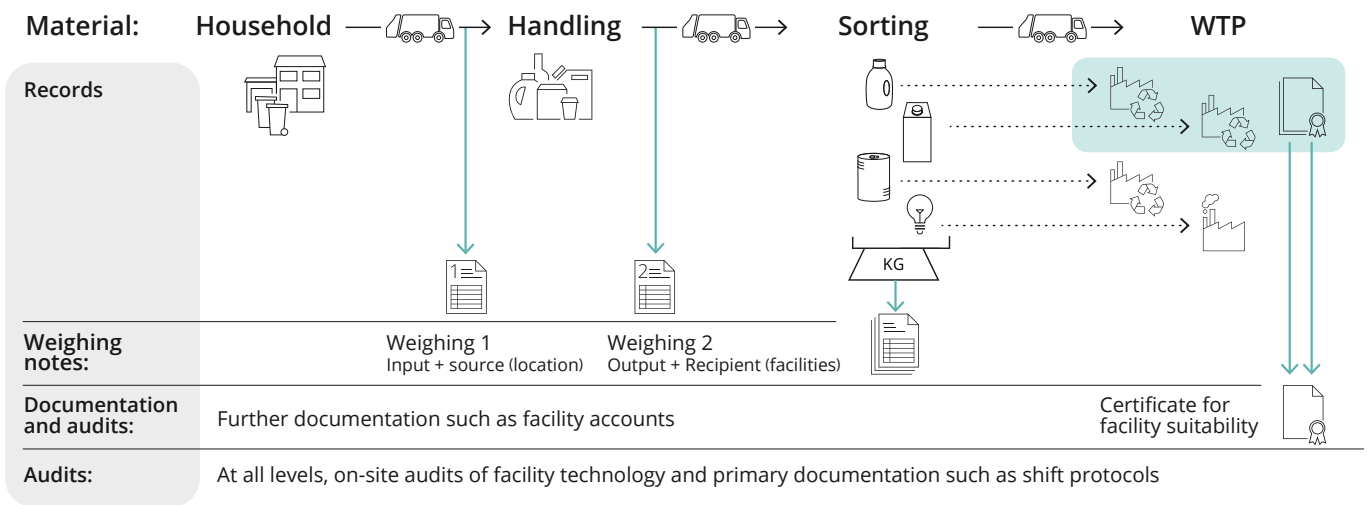
The Zentrale Stelle Verpackungsregister (Central Agency Packaging Register – ZSVR) audits the volume flow records of the (dual) systems in Germany as part of a preliminary audit. Once the audit is completed, the results are shared with the Federal States. If systems fail to meet the recovery quotas, it may constitute an administrative offence, which can carry a fine of up to EUR 200,000. Any profits gained or money saved from missing the targets can be confiscated.

The ZSVR has issued 'system volume flow record' audit guidelines that the systems should follow when compiling their volume flow records. If the record is complete, plausible and meets the audit guidelines, the ZSVR recognises the volumes in the recycling rate in the preliminary audit. However, the Federal States may carry out further investigations and come to a different conclusion.

What is a volume flow record?

The retention of packaging volumes that are collected in Germany as part of paper collection, yellow bins, yellow sacks and glass containers must be evidenced from collection up to the last recovery plant. For every transport, a weighing note must be provided, and facility accounts for the sorting and processing of the volumes must be prepared. For certain recovery plants, additional certificates and audit reports prepared by approved experts must be submitted to evidence that the material – e.g. sorted plastic packaging – was recovered and subsequently used to replace virgin material.

A registered expert must audit and confirm the volume flow record before submission to the ZSVR. The expert's audit report must be submitted together with the volume flow record.



Schedule for the volume flow record

The volume flow record for the previous year must be submitted to the ZSVR by no later than 1 June of the following year.

June to August:

The specialists of the Recovery team at the ZSVR audit the documents and evaluate all submitted data, volumes and accounts regarding the various material flows. Other audit documents, such as certificates or audit reports prepared by experts, are audited as well. The ZSVR's 'system volume flow record' audit guidelines [form the basis of this audit.](#)

End of August to mid-September:

Individual meetings are held with system operators in order to discuss the findings of the audit. In these meetings, the systems are able to resolve questions and may amend their documentation.

Mid-September to the end of October:

The audit activities are concluded and an audit report for the Federal States is prepared. Usually, the results are briefly presented in a meeting with representatives of the state enforcement authorities and the ZSVR.

Usually at the end of a year:

The ZSVR presents the figures and general audit results of the volume flow record as part of its annual press conference.

From December:

Where the audit of the volume flow record has shown that experts have breached the audit guidelines, an administrative procedure will be initiated. As an initial step, the expert is heard on the matter. Where the ZSVR finds that an expert has repeatedly and in gross dereliction of duty breached the audit guidelines, it has the authority to remove that expert from the register of auditors for up to three years. The auditor then will not be able to carry out the respective expert activities for this period.

The ZSVR's view of facts on exporting packaging waste from the (dual) systems in Germany to Türkiye

2019:

The systems submitted their volume flow records for 2019 in due time. The evaluation revealed the following volumes for 2019:

- In 2019, the dual systems exported a total of almost 13,000 tonnes of sorted packaging waste to Türkiye. The packaging waste was sorted according to the sorting specifications for the respective material groups, so that a corresponding recyclability can be assumed.
- The material group 'plastics' accounted for around 50% of the volumes exported to Türkiye, while the sorting group 'liquid packaging board composites' accounted for another 50% approximately.
- Around half (approx. 3,100 tonnes) of the approximately 50% plastic packaging was delivered to the facility mentioned in various press publications.

The 2020 audit of the volume flow record documents for 2019 revealed apparent shortcomings in the certificate of facility suitability for the facility named in press publications vis-à-vis the audit guidelines. The ZSVR found that the mechanical recovery of the material delivered to this facility had not been demonstrated. The ZSVR did not recognise the respective volume in the mechanical recovery rates and deducted it from the evaluation of the respective system operator. The matter was presented transparently to the enforcement authorities of the Federal States in the audit report.

As part of the annual press conference held by the ZSVR and the German Environment Agency in November 2020, it was also explained that – overall, with regards to all the (dual) systems and recovery plants – a volume of almost 8,500 tonnes of sorted plastic packaging waste was not recognised in the 2019 recovery rate, as recovery had not been demonstrated in accordance with the audit guidelines.

2020:

The volume flow records for 2020 needed to be filed with the ZSVR by 1 June 2021. They were then audited in accordance with the schedule for volume flow records. Relevant issues were worked out accordingly to facilitate further possible proceedings by the authorities.

Conclusion

The Verpackungsgesetz (Packaging Act) has centralised volume flow record auditing. Since 2019, the ZSVR has been conducting preliminary audits of the volume flow records to reduce the burden on the Federal States, which then only have to pursue enforcement proceedings. The ZSVR has adopted and expanded the audit guidelines established by the Federal States.

The volume flow records must meet high standards. They must provide transparent evidence for every tonne of collected material as to which plant recycled it into which product. If no such evidence can be provided, the material will not be recognised in the recovery or recycling rates.

The systems need sorted packaging waste to be recognised in the recovery rate: they partly pay for recycling, since this is the only way to meet the high recovery and recycling quotas under the Verpackungsgesetz. In 2022, recovery quotas were further increased. The system operators should have no interest in pursuing illegal recovery paths or in making volumes 'disappear'. To the contrary, they should have great interest in ensuring that the volumes are evidently recovered.

The obligation to duly recover and to provide the respective evidence lies with the systems. In this regard, it has been determined that apparent shortcomings in a certificate were overlooked. This was noticed during the audit by the ZSVR. Here, too, transparency is proving effective. The volumes have not been recognised as recovered by the ZSVR. Deliberately or negligently failing to meet the recovery and recycling quotas constitutes an administrative offence and fines may be issued.

Where the ZSVR finds that experts have repeatedly and in gross dereliction of duty breached the audit guidelines, it will initiate appropriate administrative proceedings as a matter of principle, for environmental reasons and in support of fair competition. Improper audits can lead to the expert being struck off the ZSVR's register of auditors (see the overview 'ZSVR strikes off expert from the register of auditors' [↗](#)). The ZSVR cannot provide information on individual cases.

In addition to the Verpackungsgesetz, waste shipment law applies, the enforcement of which lies with the Federal States.