

Please note: This English version is a convenience translation – the German version shall prevail

'Sector-specific solutions audit guidelines'

for auditing compliance with record-keeping duties
in relation to notifications as a sector-specific solution
pursuant to section 8 (1) and to audit volume flow records
pursuant to section 17 (2) VerpackG

(in agreement with the German Federal Cartel Office
pursuant to section 26 (1) no. 28 VerpackG)

Last updated: 9 January 2019



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Introduction

- 1.1 The Stiftung Zentrale Verpackungsregister (Foundation Central Agency Packaging Register – '**ZSVR**')¹ is authorised under section 26 (1) no. 28 of the Gesetz über das Inverkehrbringen, die Rücknahme und die hochwertige Verwertung von Verpackungen (Act Governing the Placing on the Market, Collection and High-Quality Recovery of Packaging, known in German as the '**Verpackungsgesetz**' or '**VerpackG**')² to develop – in agreement with the German Federal Cartel Office – audit guidelines that registered experts and auditors, tax advisers, and sworn accountants as well as system auditors have to comply with when auditing compliance with record-keeping obligations under the Verpackungsgesetz.
- 1.2 The record-keeping obligations of a producer who introduces packaging subject to system participation in a sector-specific solution pursuant to section 8 (1) or – when multiple producers collaborate – the record-keeping obligations of the operator of such a sector-specific solution pursuant to section 8 (2) ('**sector-specific solution operator**') include the notification of the sector-specific solution as well as the notification of every material change pursuant to section 8 (1) and (2).
 - 1.2.1 A '**sector-specific solution**' is a producer collection solution for returns and transfer for recovery, independent from the systems pursuant to section 3 (16) ('**system**'), which must meet the requirements set forth in section 8. Especially, packaging must be returned at sources of waste generation that are comparable to private households pursuant to section 3 (11) and that are supplied either by the collaborating producers themselves or by intermediary distributors in a manner that can be evidenced. The return must be free of charge from the point of view of the party returning the packaging. Pursuant to section 7, '**packaging subject to system participation**' as defined in section 3 (8) is generally subject to system participation unless it is part of, as an exception, a sector-specific solution that meets the statutory requirements. These statutory requirements include the above-mentioned due notification and the notification of every material change to the sector-specific solution.
 - 1.2.2 If the ZSVR was not duly notified, the packaging generally subject to system participation that is part of a sector-specific solution must undergo subsequent participation without delay or request; in case of an initial distribution without participation, a statutory distribution ban pursuant to section 7 (1) will apply for this packaging without further order. A certificate from a registered expert pursuant to section 3 (15) in conjunction with section 27 (1) must be used to show that the requirements which have to be documented with the notification of – or notification of any chances to – the sector-specific solution, have been audited (section 8 (1)).
- 1.3 The record-keeping obligations of a sector-specific solution operator include the documentation of returns via a sector-specific solution and the subsequent recovery pursuant to section 8 (3) in conjunction with section 17 (1) ('**volume flow record**').
- 1.4 A volume flow record of a sector-specific solution is a verifiable record of compliance with the return and recovery requirements under section 16 which is certified as per section 17 (2) by a registered expert pursuant to sections 3 (15) in conjunction with 27 (1).

¹ Highlighted terms are each explained in **appendix 1** (glossary).

² Unless indicated otherwise, section references to an Act are to the Verpackungsgesetz. 

'Reference year' of the volume flow record, i.e. the year to which the volume flow record relates, is the previous calendar year in each case.

- 1.5 The volume flow record contains documentation of the recovery of the completely emptied packaging in a sector-specific solution under section 8 (1), in the form of aggregated data on the volumes generally participating in systems that were supplied to the sources of waste generation of the sector-specific solution in question and on the volumes that have been prepared for reuse or transferred to the respective '**recovery method**' following their return. The volume flow record lists the masses broken down by material type pursuant to section 16 (2); as an exception, volume flow records for the 2018 reference year must be compiled based on the materials as per appendix 1 (referencing section 6) no. 1 (2) VerpackV. The volume flow record also includes the calculation of the '**recovery rate**' (section 8 (1) in conjunction with section 16 (2), (3)).
- 1.6 The aggregated data of the volume flow record and subject of the audit pursuant to section 17 (2) is the '**proof**', i.e. documentation concerning collection, sorting and recovery of packaging through the sector-specific solution.
- 1.7 Pursuant to the legal basis set out below (cf. 2), these audit guidelines are to be followed when auditing compliance with record-keeping obligations relating to notifications made by sector-specific solution operators pursuant to section 8 (1), (2), as well as relating to volume flow records pursuant to section 8 (3) in conjunction with section 17. The ZSVR also takes the provisions of these audit guidelines into account when auditing volume flow records pursuant to section 26 (1) no. 18.
- 1.8 Where applicable, the ZSVR informs the competent state authorities of its audit result pursuant to section 26 (1) no. 21 and section 34 no. 6. Upon request, the ZSVR makes the volume flow record filed with the ZSVR available for inspection pursuant to section 26 (1) no. 20.

A General section

1 Role of a registered expert

- 1.1 Sector-specific solution operators have to use registered experts pursuant to sections 3 (15), 27 (1) ('**auditors**') when auditing and confirming volume flow records pursuant to section 17 (2) including auditing of final recipient facilities. The sector-specific solution operator chooses the registered expert from the ZSVR's register of auditors (division 1: registered experts) and commissions them.
- 1.2 General rules regarding the professional and personal suitability can be found in the relevant professional regulations.
- 1.3 With regard to the registered expert's elevated role, the audit activities may not be performed by a third party / subcontractor. Registered experts are permitted to collaborate if this has been provided for in the audit assignment. In the event of registered experts collaborating as part of the audit assignment, the audit report and the audit records must document who carried out the respective expert activities. Exceptions to this are individual audit results that are part of the volume flow record but do not relate solely to the specific sector-specific solution volume flow record to be audited (e.g. facility certificates, expert opinions within the meaning of 2 and other findings documented in writing). This is to be documented in the audit report in each individual case. Furthermore the following applies:



- 1.3.1 Expert opinions and findings documented in writing have to be drawn up by an expert registered with the ZSVR. Registration at the time of documentation is to be verified by consulting the register of auditors (division 1: registered experts).
- 1.3.2 Expert opinions and findings documented in writing may only be used if the auditor has been provided with a written confirmation by the author pertaining to the respective document stating that they followed these audit guidelines in their audit. An exception to the aforesaid under 1.3 applies
- ◆ to facility certificates issued before 1 January 2019 which extend beyond 1 January 2019 up to and including 31 December 2020, and
 - ◆ to the study conducted by VAW Aluminium AG on 'Ecological efficiency of the recycling of the DSD aluminium packaging group through pyrolysis; 2000'.
- 1.3.3 As the registered expert, the auditor must assume responsibility for expert opinions and other findings documented in writing by non-registered experts that the auditor may use. The VAW Aluminium AG study mentioned under 1.3.2 also constitutes an exception here.

2 Legal basis of the audit

- 2.1 The audit is based on the Verpackungsgesetz as interpreted in these audit guidelines and other applicable provisions such as the '**MessEG**' and the '**MessEV**'.
- 2.2 For volume flow records concerning the calendar year 2018, the '**Verpackungsverordnung**' (Packaging Ordinance – '**VerpackV**') is to be used as the basis of the audit for substantive rules (including substantiations of the '**LAGA M37**' notice). The specific rules of these guidelines are to be followed for the audit. For the audit of proof issued in 2017 and 2018, the rules of the Verpackungsverordnung apply and not the further-reaching rules of these audit guidelines.
- 2.3 General rules regarding the professional and personal suitability of the auditor can be found in the relevant professional regulations.

3 Subject of the audit: notification/ notification of changes

- 3.1 The objective of the audit is to ascertain and confirm compliance with the requirements for a sector-specific solution pursuant to section 8 (1) (i) as regards the notification of sector-specific solutions, and (ii) in the case of sources of waste generation being added, as regards the notification of changes, in each case with '**reasonable assurance**'. The requirements that must be documented are:
- 3.1.1 The existence of adequate sector-specific collection structures for all sources of waste generation supplied, with these structures ensuring regular and free-of-charge return of all packaging that (i) is generally subject to system participation, (ii) has been introduced in the sector-specific solution and (iii) has been placed onto the German market by the producer of the sector-specific solution or the producers that collaborate within the sector-specific solution;
- 3.1.2 The existence of written confirmations from the sources of waste generation supplied by the producer(s) which collaborate in the sector-specific solution regarding their involvement in the collection structure;



- 3.1.3 The insurance that returned packaging has been recovered pursuant to the statutory requirements set forth in section 16 (1)-(3).
- 3.2 Accordingly, the following must be audited and documented in the certificate that must be attached to the notification of the sector-specific solution as per 16 below:
 - 3.2.1 The documentation pursuant to 3.1.2, in this context the audit of existence of a written confirmation of all sources of waste generation supplied by the producer(s) pursuant to section 8 (1) on their involvement in the collection structure (section 8 (1));
 - 3.2.2 Affiliation of the producers collaborating in the sector-specific solution with a sector;
 - 3.2.3 Suitability of the collection structure for the regular free-of-charge return and recovery pursuant to section 16 (1)-(3).
- 3.3 Notifications of sector-specific solutions before 1 January 2019 do not require a new audit to remain valid if the sector-specific solution operator – i.e. the individual producer or, where various producers collaborate, the operator they have determined – entered into a financing agreement with the ZSVR pursuant to section 25 before 1 January 2019. If the ZSVR did not receive the notification by 31 December 2018 from the competent state authorities, and informs the sector-specific solution operator accordingly, the notifications must be submitted in their original form upon the ZSVR's request. If a sector-specific solution operator did not enter into a financing agreement pursuant to section 25 before 31 December 2018, a new notification pursuant to the requirements of the Verpackungsgesetz must be created and certified.
- 3.4 The parts of a notification of changes to a sector-specific solution pursuant to section 8 (2) also must be audited and certified. This relates to the notification of the requirements pursuant to section 8 (1) for sources of waste generation that have joined (section 8 (2) no. 1 in conjunction with section 8 (1) no. 2).

4 Subject of the audit: volume flow record

- 4.1 The objective of the audit of the volume flow record is to ascertain implementation of the provisions of the Verpackungsgesetz regarding the collection, sorting and recovery (section 17 (1), (2) in conjunction with section 16 (1)-(3)) – for the reference year 2018, the provisions of the Verpackungsverordnung shall apply – as well as to confirm the volume flow record (in accordance with section 17 (2)) with reasonable assurance.
- 4.2 The starting point for the volume flow record is the supply of the participating sources of waste generation with the participating producers' packaging. The volume flow record must be accompanied by written documentation of all sources of waste generation pursuant to section 8 (1) regarding the relevant producer's supplied volumes of packaging subject to system participation (section 8 (3)).
- 4.3 Return and recovery documentation starts with the collection of the materials, leading up to the '**final recipient**' via sorting and processing. The volume flow record is based on '**proof**' that documents the journey that the materials take from collection, via all sorting and processing steps (including handling and storage), through to entry in the final recipient facility (for information on auditing proof, cf. 10) – in full, and in such a way that it can be followed and understood. If the packaging of those under obligation is listed separately (with no mixing) through to the final recipient, all inbound and outbound



weighing notes and/or other documents of recipients who have treated or stored the material in the recovery chain until it became a product serve as basis for the evidentiary documentation. The names and addresses of all parties involved (waste management companies, '**recovery plants**') are to be provided in the volume flow record. The rules apply to the entire recovery chain within Germany and/or abroad.

4.4 The volume flow record documentation comprises:

- 4.4.1 The indication of the sector-specific solution operator and all producers collaborating in the sector-specific solution, with their complete company name, company address and – where reference is made to statements of specific people – the full name of the relevant contact;
- 4.4.2 The indication of the exact address of the sources of waste generation that the producer supplies within the scope of the sector-specific solution, i.e. the sources of waste generation accepting returns as part of the sector-specific solution, with their full name, company address and – where reference is made to statements of specific people – the full name of the relevant contact;
- 4.4.3 Documentation about the packaging generally subject to system participation that participates in the sector-specific solution (and therefore not in a system within the meaning of section 7 (1)), in particular written documentation from the sources of waste generation regarding the volumes of packaging subject to system participation supplied by each producer;
- 4.4.4 Aggregated data about the completely emptied packaging returned through the sector-specific solution; total collection volumes (glass, lightweight packaging, PPC) must be shown in the volume flow record; if '**mixing**' has occurred, the respective share (e.g. share of transport packaging / share of sector-specific solution) must be differentiated and the calculation method used to determine the respective shares must be described;
- 4.4.5 A description of the delineation vis-a-vis other return and collection systems where the sector-specific solution's sources of waste generation include such other systems; the description should focus in particular on the delineation between the sector-ineligible volumes returned through the sector-specific solution's sources of waste generation (reusable packaging, transport packaging, export packaging, non-packaging from the same material, durable packaging, retail packaging for hazardous goods, single-use beverage packaging, etc.) and the returned and recovered volume included in the volume flow record;
- 4.4.6 An overview of contractual agreements (appointed third parties, producer collaboration, etc.);
- 4.4.7 A description of the reverse logistics (e.g. removal rate, containers);
- 4.4.8 Recovery documentation pursuant to section 17 (1), (2) and, in this context,
 - ◆ aggregated data (glass, lightweight packaging, PPC) about the volumes that have been collected and transferred for preparation for reuse, or transferred for recycling, mechanical or energy recovery;
 - ◆ facility accounts for all facilities supplied (per 'material type', and per their share in the sector-specific solution) are to be presented (based on the proof ◆)

saved in the sector-specific solution's IT system), only in the final recipient's case does disclosure of the input in the volume flow record suffice; the facility accounts document input, output and year-beginning and year-end levels;

- 4.4.9 Information about the author of the documentation, including a legally binding signature, adding the full name and professional address;
- 4.4.10 A descriptive summary of the scope of documentation.
- 4.5 The audit of the volume flow record requires an assessment to be made of whether proper documentation has been provided. Accordingly, the following in particular must be audited and documented in the audit results as per 16:
 - 4.5.1 The technical accuracy of all proof presented by the sector-specific solution operator (for auditing proof, cf. 10);
 - 4.5.2 The written documentation from all sources of waste generation about the volumes supplied to them of packaging that is generally subject to system participation from the producer(s), by mass and relevant material types;
 - 4.5.3 Concurrence of sources of waste generation, the original notification and the notifications of changes pursuant to section 8 (2) for the reference period (to document the producers and sources of waste generation joining and leaving);
 - 4.5.4 Data concerning packaging weights; if necessary, this data should be retrieved from the IT systems of the sources of waste generation or, where the data is not available there, from the IT systems of the producers supplying the source of waste generation within the framework of the sector-specific solution;
 - 4.5.5 Invoices or delivery notes documenting the volume of packaging the producers participating in the sector-specific solution have supplied to the sources of waste generation (only packaging that is generally subject to system participation and part of the sector-specific solution).
 - 4.5.6 Sorting facility suitability of all sorting facilities, including on-site audits using the sampling approach (cf. 13);
 - 4.5.7 Technical accuracy of the recovery documentation presented by the sector-specific solution operator;
 - 4.5.8 Correct volume allocation to the respective recovery method: mechanical/material except mechanical (both: recycling) and energy recovery;
 - 4.5.9 Suitability of the recovery plant as per 12;
 - 4.5.10 Correct use of additional documentation, particularly facility certificates and underlying expert opinions (e.g. 'network analysis', in the case of joint collection of recyclable materials: breakdown), certificates issued for the final recipient;
 - 4.5.11 Completion of documentation in the form of the volume flow record.



5 Audit assignment

- 5.1 The sector-specific solution operator's audit assignment must contain the following provisions:
- 5.1.1 Basis of the audit: The audit assignment must stipulate that the basis of the audit as set out in 2.1 must be observed and that any departure from the basis of the audit is prohibited;
 - 5.1.2 Allocation of responsibility: The audit assignment must specify the allocation of responsibility between the auditor and the sector-specific solution operator as follows:
 - ◆ The sector-specific solution operator is responsible for the lawful determination and complete documentation of the volumes that are part of the sector-specific solution, the volumes that have been returned to the participating sources of waste generation, and for details about the volumes collected and transferred for preparation for reuse or transferred for recovery using the respective method (mechanical/material except mechanical (both: recycling) or energy recovery). This responsibility also includes the regularity of the IT systems used by the sector-specific solution operator and the setup and maintenance of a volume-related internal control system.
 - ◆ The audit, however, must cover the lawful documentation, the allocation to the material types pursuant to section 16, the regularity of the calculation of the recovery rates, the regularity of the IT systems used for allocation and calculation, and the regularity of the internal control system.
 - 5.1.3 Information access: The auditor is authorised to request from the sector-specific solution operator and, where applicable, from the producers collaborating in the sector-specific solution – by way of application mutatis mutandis of the principles developed under section 320 (2) 'HGB' – all explanations, information and evidence, as well as access to the IT systems that are required to duly perform the audit;
 - 5.1.4 Confidentiality: The rules regarding non-disclosure under 20 are to be expressly agreed. Nevertheless, the audit assignment must specifically allow the professional exchanges under 19 in view of maintaining the professional suitability of the respective auditor;
 - 5.1.5 Financial independence: the auditor must be financially and professionally independent. This is to be laid down in the audit assignment, and confirmed in the audit certificate;
 - 5.1.6 Dismissal of the auditor: the audit assignment must specify that the auditor may only be dismissed for good cause. A difference of opinion with the auditor regarding the audit result cannot be justified as good cause;
 - 5.1.7 Documentation: The audit assignment of the sector-specific solution operator must also contain the documentary requirements set out in these audit guidelines;



- ◆ It must be specified in the audit assignment that the auditor, in their working papers, has to comprehensively document the audit activities carried out and the evidence obtained to support the result. The documentation must be designed in such a way that it can be followed and understood as well as reviewed by a professional third party and by the ZSVR. The working papers must also show at the same time that the audit was performed taking the basis of the audit under 2.1 above into account, including these audit guidelines;
- ◆ Furthermore, the audit assignment must also stipulate that the auditor must issue a written certification stating the audit result in accordance with the provisions of these audit guidelines;

More information on the content and transmission of the confirmation and documentation can be found in these audit guidelines;

5.1.8 Report addressees: the audit assignment must include the following arrangement regarding the report addressees mutatis mutandis:

- ◆ The audit result and the audit documentation are directly addressed to the sector-specific solution operator issuing the assignment and to the ZSVR;
- ◆ Third parties only derive claims from the audit assignment if this is explicitly agreed or if this is the case owing to statutory legal provisions. Where any such rights arise, the provisions of the audit assignment also apply to these third parties;
- ◆ Pursuant to its statutory obligations, the ZSVR is authorised under section 26 (1) no. 21, section 34 nos. 5-6 to inform the competent state authorities of the audit result and to provide evidentiary documentation of the realisation of an offence punishable by an administrative fine; this includes, in particular, the audit report and making the volume flow records filed with the ZSVR available for inspection pursuant to section 26 (1) no. 20.

B Special section: audit activities

6 Performing audits – general rules

- 6.1 The audit is a combination of documentation and plausibility checks that relate firstly to the data and proof underlying the notification / volume flow record, and secondly to facilities and material flows that are audited specifically per facility and source of waste generation in on-site audits.
- 6.2 If the sample audit range detects any anomalies with regard to the audit result, the number of samples is to be increased if the auditor considers this to be necessary to obtain reasonable assurance in the sense of 3.1 and 4.1.
- 6.3 The auditor must in particular ensure that they are presented with the documents referred to under 3.2 and 3.4 when auditing notifications / notifications of changes, and the documents referred to under 4.4 and 4.5 when auditing volume flow records.
- 6.4 The auditor may use expert opinions and audit reports as part of the facility audit or the findings of other registered experts as part of the audit of the volume flow record. The rules laid down under A 1.3 shall apply. Above and beyond A 1.3, the following specific rules apply to the recognition of '**facility certificates**' and use of the resulting findings for the auditor's own audit:



- 6.4.1 Facility certificates are to be recognised if the formal and content requirements for issuing certificates set forth in these audit guidelines are met. This particularly relates to the supplied volumes being classified clearly with regards to the recovery method. If the auditor reaches a different conclusion, this is to be documented and justified in the audit report.
- 6.4.2 The auditor is also authorised to request the audit report issued with the certificate from the facility auditor. If the audit report is not presented, use of the certificate is not permitted.
- 6.4.3 If suitability or classification of the recovery is factually incorrect in the facility certificate, the auditor may classify the supply volumes differently when calculating rates (cf. 15).
- 6.5 As part of their audit, the auditor must verify the suitability and the effectiveness of the IT system used by the sector-specific solution operator for documentation/booking the volumes that are part of the sector-specific solution (structural and functional audit). If the auditor has performed this complete audit once, sample functional audits will suffice for further audits if there have been no changes to the structure of the IT system or if there have been only insignificant changes compared with the fully audited IT system (the system must confirm the absence of significant changes to the auditor in writing). As part of the audit, the auditor must also decide whether the internal control system applied by the system (including the IT system used) can be clearly assigned and whether the internal controls are also actually implemented.
- 6.6 In addition to the documents and data presented within the scope of specific audit activities for volume flow records under 7 to 13, the auditor may request from the sector-specific solution operators and producers all other documents and data that they consider necessary as a result of or in connection with the audit. The sector-specific solution operator must ensure that these documents and data will be supplied, with corresponding provisions in the producer's collaboration agreements.

7 Specific audit activities for notifications: notification / notification of changes

- 7.1 As part of the audit, the auditor must check the documentation that needs to be submitted with the notification and confirm that the producers collaborating within the sector-specific solution do 'comparably distribute' packaging subject to system participation in general; if not, evidence for the 'sector-related collection structure' within the meaning of section 8 (1) no. 1 cannot be served. The term '**sector**' is a collective name for companies that manufacture or provide products or services that could largely be substituted for one another. 'Comparable distribution' is closely connected to the term 'sector' and means that producers must manufacture or sell the same or similar products and services in order to collaborate within a sector-specific solution. The NACE code (revision 2)³ divisions, for example, can be used to determine sectors.
- 7.2 A further requirement for auditing the documentation that needs to be submitted with the notification is that the sources of waste generation must provide written confirmation of their involvement in the collection structure of the given sector-specific solution. This

³ <https://ec.europa.eu/eurostat/documents/3859598/5902453/KS-RA-07-015-DE.PDF/680c5819-8a93-4c18-bea6-2e802379df86?version=1.0>



applies even in cases where supply is provided by intermediary distributors. The confirmations must meet the following requirements:

- 7.2.1 They must be signed by an authorised representative; confirmation by e-mail is not sufficient; evidence of authorisation must be provided to the ZSVR upon request; to avoid delay, this may be submitted with the notification.
- 7.2.2 Inclusion of the following minimum information (can also be provided using a form):
- ◆ Name, address, contact person and telephone number for the source of waste generation, name and address of the sector-specific solution operator;
 - ◆ Participation start/joining date, duration of participation for the source of waste generation, if applicable;
 - ◆ Confirmation from the relevant source of waste generation that their packaging which would otherwise be subject to system participation is collected free of charge by the sector-specific solution.
- 7.3 Confirmation from the source of waste generation must be provided as a separate written confirmation as part of the notification (for electronic submission, cf. 18). An exclusive reference in the general supply or business terms to the involvement of a source of waste generation in the collection structure of a sector-specific solution is not sufficient.
- 7.4 A cumulative confirmation covering multiple sources of waste generation is only permissible if the source operates as a legally and financially dependent entity. In such a case, a duly signed confirmation must be provided for the source of waste generation with reference to the other legally and financially dependent sources that are included. Sources of waste generation that are operated legally independently must evidence their involvement in the collection structure of the sector-specific solution individually.
- 7.5 The list itself of the producers to be attached to the notification pursuant to section 8 (2) no. 3 or the date of the financing agreement pursuant to section 8 (2) no. 2 do not form part of the certification under section 8 (1), (2) no. 1.
- 7.6 Every major change to the sector-specific solution triggers the sector-specific solution operator's duty to serve notification in the form of a notification of changes. Pursuant to section 8 (2), the notification must only cover the changes, i.e. the notification does not need to be completely redone (including unchanged areas). A major change to a sector-specific solution is, in this respect, any change to the collection structure. That means that notification is required when a source of waste generation or a producer leaves or joins. A confirmation made out by the joining source of waste generation must be attached to the notification of changes pursuant to section 8 (2) no. 1.
- 7.7 Because certification by an expert pursuant to section 8 (1) relates to the collaborating producers pertaining to the same sector and the confirmations of the involved sources of waste generation, a new audit and certification pursuant to section 8 (1) is required when a producer or source of waste generation joins.
- 7.8 An incomplete notification, in particular due to missing documentation, means that packaging that is part of the sector-specific solution would not be exempt from the system participation requirement pursuant to section 7 (1) at the time the packaging was placed onto the German market (which may be in the past, cf. section 7 (1)). Participation in a legally compliant sector-specific solution is therefore not in effect, and the system participation requirement is in force. The packaging must undergo subsequent



participation without delay. Failure to participate in a system is punishable by a fine (section 34 (1) no. 3).

8 Specific audit activities for volume flow records: supplied packaging

8.1 In order to be included in a sector-specific solution, volumes must meet all of the following conditions: they must be generally subject to system participation and sector-eligible; evidence must be produced that the volumes have been supplied by the producer, or the collaborating producers, to the involved comparable source of waste generation within the meaning of section 3 (11); and evidence must be produced that the volumes have, in fact, been collected by these sources of waste generation (sector-eligible volumes).

8.2 The sector-specific solution operator or auditor must not calculate sector-eligible volumes on the basis of studies, sorting analyses or opinions (individual studies, market opinions, etc.). Instead, the audit must be based on the written documentation from the sources of waste generation concerning the volumes supplied to them. This must include the following information:

8.2.1 Supplying producer with company name and address;

8.2.2 Supply period;

8.2.3 Supply volumes according to the weight of each material type (material groups per section 16 (2));

If the source of waste generation does not have any packaging weight data for the retail and grouped packaging that it has been supplied with, the weight of each material type can also be determined mathematically. To do this, the number of each product supplied to the source of waste generation can be determined using conclusive invoices or delivery notes. The number of product items found there can then be multiplied with data from the producer and intermediary distributor concerning the packaging weights of their products. The data required concerning supply volumes or number of items per product and source of waste generation of a sector-specific solution (where it does not have direct access to this data itself) can be requested from the producer or an intermediary distributor. A requirement for this is that the data is capable of clearly evidencing what packaging volumes were supplied to which source of waste generation. The data must be accessible to the auditor who is certifying the supply volumes and/or auditing the volume flow record at all times, and a typewritten copy must be presented upon request or administrative order;

8.2.4 Date of issue; signature of an authorised representative of the source of waste generation.

8.3 The auditor must check the completeness and plausibility of the confirmations from the sources of waste generation

8.3.1 by checking plausibility on the basis of the declarations of completeness from the participating producers (section 11 (2) no. 4);



- 8.3.2 by checking for completeness in relation to the relevant previous version of the notification and, as necessary, the original notification if the relevant previous notification is not convincing in this regard;
 - 8.3.3 by checking the reference of the confirmations from the sources of waste generation for the reporting period;
 - 8.3.4 by checking delivery notes and invoices;
 - 8.3.5 by checking for any indication that sector-ineligible volumes were involved (e.g. using delivery notes or an on-site visit at the relevant source of waste generation).
- 8.4 To clarify the question of what packaging is subject to system participation, the ZSVR has created a non-exhaustive system participation requirement catalogue that can be accessed on its website.
- 8.5 Sector-ineligible volumes include retail or grouped packaging that are not supplied to a comparable source of waste generation within the meaning of section 3 (11) by a producer or one or more intermediary producers, and instead
- 8.5.1 are handed over as early as in the warehouse of the producer or the intermediary distributors (e.g. in a wholesale store);
 - 8.5.2 are handed over upon collection of the goods by a carrier commissioned by the source of waste generation.
- If there are any doubts in this regard about the confirmation from the source of waste generation, the contractual agreements relating to supply must be reviewed.
- 8.6 Sector-ineligible volumes further include packaging that is generally not subject to system participation and that is placed onto the German market by the relevant participating producers and distributors, such as transport packaging or retail and grouped packaging from other sector-specific solutions or from retail, as well as retail and grouped packaging pursuant to section 15 (1) nos. 2, 3 in conjunction with section 7 (3), and packaging pursuant to section 15 (1) no. 4.
- 8.7 Sector-ineligible volumes further include packaging that is generally subject to system participation that is handed over to private final consumers by a comparable source of waste generation within the meaning of section 3 (11), and that regularly accumulates as waste away from the comparable source of waste generation (e.g. takeaway sales in food service or vending machines; export packaging; counter sales / shop products in the automotive industry; however, retail and grouped packaging for goods in food service that remain at the involved comparable source of waste generation within the meaning of section 3 (11) are generally sector-eligible).
- 8.8 Pursuant to section 8 (1), sector-ineligible volumes also include deposit-free single-use beverage packaging pursuant to section 31; in relation to collection volumes, this also applies to single-use beverage packaging subject to deposit.

9 Specific audit activities for volume flow records: sources of waste generation of the sector-specific solution

- 9.1 Pursuant to section 8 (1), the producer must have an auditor certify, amongst other things, that there are appropriate sector-specific collection structures for all of the supplied

sources of waste generation, these collection structures ensuring the regular, free-of-charge collection of all of the packaging subject to system participation that the producer places on the German market there.

- 9.2 The volume flow record must cite the sources of waste generation (within the meaning of section 3 (11)) of the sector-specific solution for that reference year, including their exact addresses.
- 9.3 For the purposes of the volume flow record, the earliest point in time that packaging that (i) is subject to system participation and (ii) has been collected at a sector-specific solution can be accounted for in the waste management structure of the sector-specific solution for the reference year is the starting date for the source of waste generation's involvement, recorded in writing (cf. the notification pursuant to section 8 (1) no. 2). The latest is the date on which the source of waste generation left the sector-specific solution according to the relevant notification of changes (section 8 (2) no. 1). Retrospective inclusion in the volume flow record of packaging volumes collected at the source of waste generation beyond the actual period of inclusion is not permitted.
- 9.4 Sector-eligible sources of waste generation are comparable sources of waste generation within the meaning of section 3 (11).
- 9.5 The auditor must assess whether the source of waste generation may be properly considered a comparable source of waste generation within the meaning of section 8 (1) with regard to the following criteria in particular:

9.5.1 Nature and volume thresholds for crafts and agriculture.

- ◆ A requirement for classifying agricultural holdings and craft enterprises as comparable sources of waste generation under section 3 (11) is that, per material group, the packaging waste that accumulates there is not more than the packaging waste that would usually accumulate at a private household, namely no more than would fill a 1,100 litre waste bin per collection group, and that it is collected at a rate that is normally associated with private households (no more than once every two weeks). As soon as the volume criterion *per material group* is exceeded, the source of waste generation may not be treated as a private final consumer pursuant to section 15 (1) no. 2.
- ◆ For the assessment of whether a source of waste generation can be classified as a comparable source of waste generation, all of the divisions of the agricultural holding or craft enterprise at the location (including administration) must be taken into account. A delineation must be made in this regard between any private household that might exist at the location (company-owned flat, dwelling-house, etc.) because it must be serviced by systems and, pursuant to the wording of section 8 (1), may not be incorporated into the waste management structure of a sector-specific solution.
- ◆ Retail companies are not comparable sources of waste generation. Accordingly, shopping centres (for example) are also not comparable sources of waste generation. This does not mean that individual sources of waste generation within a sector-specific solution cannot exist at a shopping centre (e.g. a motor vehicle workshop in the parking garage). For sources of waste generation that in some subordinated areas are comparable with private households, but in other areas have retail characteristics (e.g. workshops that also sell replacement parts; hospitals with kiosks), the auditor must make a clear delineation. Packaging subject to system participation that accumulates



in connection with the retail activity may not be taken into account for the sector-specific solution.

- 9.6 For the certification, a site visit to the source of waste generation (sampling) is necessary to evidence, amongst other things, the suitability of the sector-specific waste management structure and the free-of-charge returns collection by the producers collaborating within the sector-specific solution. As part of the site visit, the auditor must audit at least five sources of waste generation plus 1% of the total sources of waste generation of the sector-specific solution. In selecting the samples, where the number of sources of waste generation overall makes it possible to do so, other sources of waste generation should be accounted for every year.
- 9.7 At the site visit, the registered expert must check:
- 9.7.1 whether there is a conclusive method in place to determine the supply volumes that the source of waste generation has confirmed;
 - 9.7.2 whether the used, completely emptied retail and grouped packaging pursuant to section 8 (1) can be returned free of charge at the source of waste generation, and whether a suitable sector-specific collection structure has been set up that ensures regular return of all packaging subject to system participation that the relevant producers of the sector-specific solution have placed onto the German market at the source of waste generation;
 - 9.7.3 whether the collected volumes involve retail or grouped packaging from the participating producers or whether, if there is 'mixing' (including with other packaging or other producers' packaging), a share of the packaging that is generally subject to system participation has to be determined, where necessary (cf. 11.4.3)
 - 9.7.4 whether materials are collected cumulatively and therefore the shares of the individual material groups need to be determined;
 - 9.7.5 whether the retail or grouped packaging at the source of waste generation collected by the sector-specific solution is recovered without charge to the party returning the packaging;
 - 9.7.6 whether the collection volumes that must be reported in the volume flow record as a result of the information provided by the sector-specific solution operator and the recovery frequency are plausible in relation to the sources of waste generation inspected on site.

10 Specific audit activities for volume flow records: auditing proof

- 10.1 Pursuant to section 8 (3) in conjunction with section 17 (1), a volume flow record comprises proof of the packaging that has been collected, transferred for preparation for reuse, or transferred for recovery. These are primarily weighing notes and accompanying documents such as transport papers, delivery notes and/or export documents. As a rule, proof is to be provided of the input and output of a facility using weighing notes. If, in individual cases, there is only one weighing note for transport, concrete transport between the facilities has to be evidenced by means of other convincing proof (e.g. receipted transport papers / delivery notes). Weighing notes are to be issued on calibrated truck scales.



- 10.2 In the event of export of materials, the documents set forth in Article 4 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste are to be provided upon request. In the case of ship transport, other documents might include the bill of lading (section 515 HGB).
- 10.3 The proof is to be checked for legal conformity, in particular with the MessEG and the MessEV, also for completeness within the meaning of 10.4, compulsory disclosures and correct transfer into the IT systems of the sector-specific solution operator. This mainly includes checking against the volumes posted with the sector-specific solution operator. If there are any inconsistencies, these must be noted and the source of waste generation / facility must be included in the on-site audit at the auditor's discretion in order to clarify any anomalies. Anomalies and the reasons for waiving an on-site audit must be noted in the audit report.
- 10.4 All recovery documentation must contain the following information at the very least:
- 10.4.1 The ordering party's name;
 - 10.4.2 The company name and address of the waste management company commissioned;
 - 10.4.3 Details of the waste mass, specifying the waste code in line with the AVV (List of Wastes Ordinance) and the waste designation (the waste designation is the conclusive group designation used by the system, including the article number);
 - 10.4.4 For inbound documentation, details of the origin/supplier (company name, address), and for outbound weighing notes, the recipient/consumer (company, address);
 - 10.4.5 A clearly identifiable author (either through a print of a conclusive code or a signature); the recovery documentation also needs to be receipted by the driver (if it was not the driver who drew up the recovery record);
 - 10.4.6 A clear number on the proof (weighing note number);
 - 10.4.7 The date and the time of the weighing;
 - 10.4.8 The gross, tare and net weight;
 - 10.4.9 The clear code in each case for manual input / saved weights.
- 10.5 The sector-specific solution operator must provide all proof to be audited, or must keep it in IT systems that allow for audit compliance; for the purposes of sample checks or plausibility checks, the proof must be presented in its original form. The audits presented in the following are to be considered minimum audits with regard to auditing proof. The aim is to obtain reasonable assurance regarding the audit result.
- 10.5.1 Auditing collection volumes: The collection volumes for PPC, glass and lightweight packaging as well as monofractions are to be audited – in the form of samples – on the basis of the input weighing certificates for the facility in which weighing occurs for the first time. The certification requires on-site audits of waste management operators that are part of the sector-specific solution in an



appropriate scope. The sample selection and the result of auditing the proof must be documented in the audit report.

10.5.2 Auditing the facility input:

- ◆ In the case of handling facilities, sorting facilities and storage, the input audit scope must cover at least one (1) monthly volume. The audit scope can be reduced in individual cases if documentation is issued and data is posted by being taken over automatically; this is to be documented in the audit report.
- ◆ In the case of final recipients with input corresponding to the '**cutoff point**' and in the case of '**pre-treatment plants**', the sample range per article is at least one three-month volume (3). If the sample range per article overall is less than a conventional vehicle load, the total input has to be audited.
- ◆ In the case of plastic recipients solely processing volumes for energy recovery, the sample range can be reduced to one (1) month; this is to be documented in the audit report.
- ◆ If the audit detects any anomalies that lead to volume deductions, the audit scope is to be expanded at the auditor's discretion with the aim of obtaining reasonable assurance within the meaning of 4.1 for the audit result; this is to be documented in the audit report.

10.5.3 Auditing the facility output: In the case of sorting facilities, pre-treatment plants and storage, the output audit scope for mechanical/material recovery must cover at least one three-month volume (3) per group. In the case of output groups for energy recovery and for non-quota-related groups, one (1) monthly volume is audited.

10.6 The facilities visited and audited as well as the respective scope of the audit and the key audit findings must each be documented in the audit report.

11 Specific audit activities for volume flow records: collection volumes

11.1 In the volume flow record, the return of packaging at sources of waste generation must be evidenced with documentation.

11.2 The documentation of the collection must meet the following requirements: the waste must generally be weighed when removed from the source of waste generation; the weighing must be documented with a weighing note.

11.2.1 It is permissible not to carry out weighing at the source of waste generation if the weighing will be carried out at the first collection point in the recovery chain and:

- ◆ A separate collection from other container contents is ensured up to that point (no dumpsters);
- ◆ The weighing takes place at the first collection point in the recovery chain with a weighing note;
- ◆ The container volumes, including filling level, were documented at the point of transfer.



- 11.2.2 For lightweight, high-volume packaging materials (polystyrene foam moulding, chips and film), weighing can be replaced by a volume measurement if all of the following can be ensured: standard collection containers with a known quantity are used, the filling level is documented at transfer, and the volume information in [m³] is retained until it is converted into mass.
 - 11.2.3 To convert volume and mass information, container-specific waste density information must be determined, based on the actual filling level and using statistical sampling, e.g. sampling as used in sorting analyses (independent opinions).
 - 11.2.4 Skip, roll-off and press containers must always be weighed at the first recipient reached.
 - 11.2.5 Alternatively, where collections are made by collection route services with multiple stops, a collection proof stating the tonnage for the completed route can be generated; this must then be attributed to the individual collection points in accordance with the amount and size of the containers deposited at each relevant collection point.
- 11.3 Cumulatively recording packaging subject to system participation pursuant to section 7 (systems) along with packaging collected via sector-specific solutions pursuant to section 8 is prohibited.
- 11.4 Collection volumes must be evidenced with documentation that the following audit activities, at a minimum, have been carried out:
- 11.4.1 Determining and converting weight/volumes: If the collection data is based on collection volume documentation, the weight conversion must be reviewed and confirmed by the auditor. If a different conversion factor (bulk weight) is used for different sources of waste generation, this must be documented and reasons for it must be provided in the volume flow record documentation. Where reference is made to providing weight information in these audit guidelines, the information must be provided in tonnes to the third decimal place.
 - 11.4.2 Requirements for collection proof: in addition to the date, source of waste generation, material type and volume (cf. 11.2, or weight), collection proof should also include a confirmation from the source of waste generation. If it is not present, this must be documented in the volume flow record.
 - 11.4.3 Determining shares of retail packaging and/or sector-eligible shares where there is mixing: '**mixing**' occurs where retail and grouped packaging is collected together with other types of packaging (e.g. transport packaging) or non-packaging from the same material, or where the retail and grouped packaging of different parties under obligation are intentionally (deliberately) collected in one container. This may occur, for example, where retail and grouped packaging from different sector-specific solutions is intentionally collected together, or where the packaging from a sector-specific solution is intentionally mixed with the packaging that does not belong to that sector-specific solution, or where retail and grouped packaging that accumulates as waste with private final consumers and comparable sources of waste generation (pursuant to section 3 (11) in conjunction with section 7) is intentionally collected with that of non-private final consumers.



- ◆ The reverse logistics documentation (e.g. collection locations, waste management operators and their subcontractors) must make it clear at what stage mixing occurs and what method (allocation/breakdown) is applied in these cases to determine the attributable packaging subject to system participation.
- ◆ Pursuant to section 8 (1), recovery of the retail packaging collected within the sector-specific solution must meet the requirements set out in section 16 (1)-(3).
- ◆ In delineating sector-ineligible packaging (section 15 (1) in conjunction with section 7 (3)) from non-packaging, the following must be observed: where different material types are collected together and/or where packaging and non-packaging is collected together, the shares in the individual volume flows must be cited in the volume flow documentation, and the basis for determining the relevant share must be set out.

11.5 Plausibility of the collection volumes: the auditor must check whether the collection volumes cited as a result of the information provided by the sector-specific solution operator and the recovery frequency are plausible in relation to the sources of waste generation inspected on site.

12 Specific audit activities for volume flow records: recovery

12.1 Part of the audit of the volume flow record is an audit to determine the extent to which the packaging returned via the sector-specific solution has been transferred for recovery (section 8 (3) in conjunction with section 17 (1)). The rules regarding recovery are governed by the Verpackungsgesetz in conjunction with the 'KrWG' and the 'EfbV' depending on the type of recovery.

12.2 The volume flow record must include a breakdown of recovery volumes by the material type pursuant to section 16 (2) (section 8 (3) in conjunction with section 17 (1)).

12.3 Packaging that reaches a final recipient, and where evidence can be presented that it has been processed in a '**recovery method**' is considered to have been transferred for recovery if the requirements for input material (input material corresponds to the suitability of the facility, cf. 12.6.6) and other additional specifications in these audit guidelines are fulfilled. The specific retention and use of packaging materials through to the final product is to be audited, as this forms the basis of the decision regarding recognition of recovery. The documentation also includes volumes above the quota that are recorded and recycled; the record-keeping obligation is not restricted to quota volumes.

12.4 Recovery documentation must be kept as follows:

12.4.1 Firstly, receipt by a final recipient is to be recorded in inbound documentation (e.g. weighing note). Sorting or storage does not fulfil the 'transferred for recovery' criterion. For this reason, inbound weighing notes alone are not enough.

12.4.2 If a company has both pre-treatment plant and recovery characteristics, only the volume that reaches the recovery level is considered to have been evidenced.

12.5 The suitability of the recovery plant / final recipient facility is to be determined per facility. Certification of the suitability of the recovery plant should mean that the number and need for individual audits is limited. The facility certificates form the basis of the determination



of volumes transferred for recovery. This also applies to the certification of pre-treatment plants.

12.6 As a result, facility certificates are always required if recovery by type and scope needs to be established separately. This is always the case for the following recipients of packaging waste:

12.6.1 Facilities for the processing (including recovery) of plastic packaging waste stemming from lightweight packaging collection and sorting;

12.6.2 Facilities for the processing (including recovery) of liquid cartons and other fibre-based packaging stemming from lightweight packaging collection and sorting; and

12.6.3 Facilities for the mechanical processing of the aluminium group stemming from lightweight packaging collection and sorting.

12.7 A facility certificate from a registered expert (cf. A 1.3) that covers the listed specifications and determinations/classifications/confirmations at the very least (cf. the sample certificate in **appendix 2**) is considered evidence of the recovery suitability:

12.7.1 Details of the entity being audited (company name, site, facility, contact person);

12.7.2 Classification of the facility as a pre-treatment plant or as a final recipient; in each case specifically for the individual input qualities. As a rule, they are to be specified at the level of the article numbers; classification as a pre-treatment plant or final recipient is also to be disclosed proportionately in relation to the input qualities;

12.7.3 Specification of the pre-treatment facility and/or recovery for the respective input quality;


12.7.4 Specification of the method type:

- ◆ For plastics: mechanical/feedstock/energy;
- ◆ For aluminium and composites: material;

12.7.5 The method type is to be reported proportionately in terms of input qualities. For facilities where specification-compliant input material is allocated to different types of recovery (mechanical/feedstock/energy), the respective share is to be specified. If the specification allows for an atypical contaminant share (which can be assumed in any case if it is above ten percent (10%)), this is to be taken into account when disclosing the shares of the recovery.

12.7.6 Details of the input material (origin / manufactured materials, input quality required, system specification at article level); if not allocated to the recovery type (mechanical/material except mechanical (both: recycling) and energy recovery) until after the end of the calendar year, a note to this effect is to be included in the certificate. The supporting documents are to be presented to the auditor after the calendar year has ended, and are to be used to calculate the recovery rates;



- 12.7.7 details of the annual processing capacity (if applicable specifically for individual input qualities, e.g. taking sales opportunities of specific final products into account);
- 12.7.8 details of the final products of the processes;
- 12.7.9 for main and ancillary material components, details of the respective method type specifying retention and recovery characteristics, if the main and ancillary material components in the input are included in line with the composite specification (under section 3 (5));
- 12.7.10 In the case of final recipients of fibre-based composites, a statement in the certificate that the main material components are almost fully recycled in compliance with recognised rules of technology;
- 12.7.11 In the case of mechanical processing plants for the aluminium group from lightweight packaging sorting, details of whether composites with aluminium ancillary components are transferred for material recovery (if not, this is to be taken into account in the target calculation, cf. 15); the audit result is to be cited in the certificate as a finding;
- 12.7.12 A simplified process description;
- 12.7.13 Confirmation of proper recovery of residual waste in line with legal requirements;
- 12.7.14 Details of the timeframe of the facility audit;
- 12.7.15 Details of the date and deadline of the on-site facility audit;
- 12.7.16 details of the certificate validity with a maximum of two (2) years from the first of the month that follows the audit deadline; in the case of first-time assessment of mechanical/material recovery, it is valid for no more than one year;
- 12.7.17 Details of the first, follow-up and periodic audits;
- 12.7.18 Details of the approvals, expert /audit opinions and other findings documented in writing taken into account by the auditor, in addition to their issuers;
- 12.7.19 Details of the facility auditor;
- 12.7.20 Details of the basis on which the finding and/or measurement of the recovery suitability, recovery capacity and the classification regarding the method or recovery type was carried out. In general, a finding is required stating whether the method or recovery type is unqualified or qualified. The extent to which specification-compliant shares of individual input qualities are to be classified differently in terms of method/recovery type, because they are systematically sorted out before or within the process as a result of the method (e.g. via the heavy fraction in energy recovery, or via separation of blisters of mixed PET for energy recovery). The auditability of the volume documentation and processing evidence is to be confirmed in the facility certificate;
- 12.7.21 A sample weighing note for the scales in the facility or used by the facility; the weighing notes are to be checked for compliance with these audit guidelines (cf. 

10). If it is not available in German or English, a translation of this sample weighing note is to be provided if required in the facility certification. If no scales are available, this is to be specified in the facility certificate.

- 12.8 The facility certificate must always be accompanied by an audit report drawn up by the facility auditor, and it must be referenced in the facility certificate accordingly. The audit report must include the basis and plausible derivations for the details and findings in the audit certificate under section 12.7. In particular, the facility must present the facility accounts and production recordings (including evidence of the materials actually processed in the facility in question) as well as product yields. Reference must be made to the latest data. The facility auditor has to depict the data in the audit report and to check it for plausibility as part of the facility audit. The auditor is authorised in each case to request the audit report drawn up with the certificate from the facility auditor (cf. 6.4.2).
- 12.9 The facility audit is to be repeated twice a year, or in the event of significant technical changes that influence operating practices and methods.
- 12.10 Dealer certificates or line certificates (facility certificates with anonymised final recipients with no name and address specified in the certificate) may not be recognised in the course of the audit of a volume flow record.
- 12.11 If facilities with a certification obligation are supplied with groups for which they are not certified, the volumes are to be recognised if suitability for recovery is given based on the existing facility certificate (if applicable accompanied by the audit report). The specific material as per the certification must be taken into account.
- 12.12 If supplied with trial volumes (two to a maximum of ten loads), the facilities do not have a certification obligation. The registered expert must classify the facility by recovery type and status, based on either the documentation produced or an on-site audit, if the auditor deems one necessary in order to obtain reasonable assurance in line with 4.1. Trial deliveries are first-time deliveries to a facility not yet certified for the corresponding material, with the aim of reviewing whether it qualifies as a final recipient.
- 12.13 When performing an audit of volume flow records, suitable samples must be used to check whether the facility classification is correct. The following is a non-exhaustive list of examples for classifications and specific characteristics for the respective audit of compliance with the recovery requirements:
- 12.13.1 Requirements for plastic recovery plants:
- ◆ Upstream pre-treatment/processing (e.g. separating PET trays from mixed PET, or separating PP at the film recoverers with no mechanical recovery of the sorted-out groups) requires taking into consideration that the de facto cutoff point in these cases is located within the facility, or, if sorted out, is in the input of a subsequent recipient. This must be borne in mind when calculating the recycling rate by allocation to the applicable recovery path.
 - ◆ If comparatively low yields are established, the auditor must look into them on a case-by-case basis, check the plausibility and make a note of the case in their audit report. If applicable, the volume transferred for recovery is to be corrected, and this must also be noted in the audit report. The reasons for the corrected level must be provided.
 - ◆ Product specifications with a high permissible share of contaminants (e.g. 351-3, 351-4) are to be acknowledged in the individual cases, as well as noted and explained in the auditor's audit report. If applicable, the volume transferred

for recovery is to be corrected in each case; this must also be noted in the audit report.⁴

12.13.2 Requirements for aluminium recovery plants:

- ◆ A pyrolysis plant must be classified as a final recipient for aluminium / aluminium composites or aluminium-containing composites. This relates to both the delivery volumes of the 420 group from lightweight packaging sorting and products from mechanical processing.
- ◆ Input of the aluminium group (including aluminium composites and aluminium-containing composites) into the pyrolysis plant can be used one hundred percent (100%) for recovery rate calculation if no systematic ejection of specification-compliant components (e.g. via pre-sorting) can be identified in the process.
- ◆ For the products of mechanical processing that can be used with no additional waste-specific treatment steps in a production process (e.g. melting), the facility is to be classified (for this partial flow) as a final recipient.
- ◆ Classification for calculation of recovery rates can also be found in the certificate and must be documented in the audit report.

12.13.3 Requirements for final recipients with regard to tinplate:

- ◆ Mechanical processing plants for tinplate and tinplate composites can be classified as final recipients if the facility is suitable for processing specific material and the created product can be used with no other waste-specific treatment steps (e.g. shredding machines, cross-flow shredders or packaging) in a production process (e.g. steelworks or foundry). This is to be documented in the audit report.

12.13.4 Requirements for PPC recovery plants:

- ◆ In general, paper factories are to be classified as final recipients.
- ◆ If other methods to process/recover fibres are supplied, the method classification is to be verified by the auditor, and the outcome is to be documented in the audit report.

12.13.5 Requirements for glass treatment facilities:

- ◆ Facilities to process raw glass (container glass) that create glass fragments for direct use in glass melting can be classified as final recipients. Entry in glass processing corresponds to the cutoff point.
- ◆ If packaging material (lids and closures), or packaging of other material is separated in glass processing and taken into account in calculating the material-specific recovery rate, these volumes are to be deducted from the glass rate volume and this is to be documented in the audit report.

⁴ The ZSVR reserves the right to lay down guidelines if different auditors classify the same type of material groups differently.



- ◆ The non-glass volumes (e.g. aluminium or tinfoil composites) can then be included in the corresponding material rate if evidence of the recovery through to entry at the final recipient has been provided, and if the volume split and volume allocation for the system is verifiable. Verifiability is to be documented in the audit report.

12.13.6 Requirements for composite recovery plants:

- ◆ The use of a recent and representative composite analysis for determining shares of composite material that have been transferred for recovery with the main components is obligatory.⁵
- ◆ For a facility to be recognised and certified as one suitable for the recovery of plastic packaging, plastic composites, liquid cartons, aluminium composites and paper composites, an on-site document and facility audit is required.
- ◆ The liquid carton group is to be split into '**beverage carton packaging**' and other composite packaging. Calculation of the share of beverage carton packaging is to be plausibly documented (e.g. as part of a representative analysis) and may not exceed X%⁶.

12.13.7 Requirements for individual groups: The recovery paths not mentioned under 12.13.1 to 12.13.6 are to be checked by the auditor on a case-by-case basis. This is to be documented in the audit report.

13 Specific audit activities for volume flow records: facility audit

13.1 A facility audit comprises selecting facilities (number/method) and performing on-site audits of the facilities.

13.2 The certification requires on-site audits of the collecting, treating and recovering parties that are part of the sector-specific solution; the scope of these on-site audits is determined at the auditor's discretion with the aim of obtaining reasonable assurance within the meaning of 4.1. The on-site audits also include sample proof audits. Type and scope of the sample selection must be documented in the audit report; the same applies to the results of auditing the proof. If a facility was already on-site audited in the previous reference year, it must only be included in the sample again if the previous audit detected anomalies that justify another audit (cf. 6.2). If this is the case, the number of facilities to be audited on site accordingly increases by the number of facilities that were flagged and must therefore be included again in the on-site audit.

13.3 For on-site audits:

13.3.1 General rules for on-site audits: In order to verify the technical accuracy and completeness of the proof underlying the volume flow record, facilities are to be audited on site using the sample selection under 13.1. The on-site audit must focus on areas in which the qualities for the recovery are defined and on the

⁵ If the composite analyses presented are not representative/up-to-date, the ZSVR reserves the right to lay down further-reaching guidelines.

⁶ It is the ZSVR that determines this value in an analysis, and makes it available.



'**cutoff point**' particularly in line with the information outlined in the following. The findings from on-site audits – including the basis from which they are derived – are to be documented in the audit report on the facility audit, if the auditor does not refer to the audit report of a separate facility auditor (registered expert, cf. A 1.3). If, during the audit of sorting groups or in the inbound and outbound stores of the facility involved, increased shares of contaminants or '**non-system shares**' are detected, this is to be documented. The measures introduced as a result to ensure correct posting and, if applicable, correction of the quota volumes, must also be documented.

13.3.2 Preparation of on-site audits: On-site audits must take place after a reasonable notice period (maximum of two weeks), and citing the cases/documents to be audited and other circumstances to ensure that the audit can be performed. If any audit results beforehand indicate 'danger in delay', i.e. that a short-term audit result is only possible at a facility without announcing it in advance (e.g. because analyses indicate mixing of foreign material), the notice period can be shortened in exceptional cases or notice can be dispensed with. To prepare, the reported weighing note lists are extracted from the IT system used (at least for the months to be audited) and the existing data is used to draw up facility accounts for the system, which then constitute the basis for the audit. If anomalies have already been detected in preparation for the facility audit, they are to be clarified as part of the audit and/or the audit scope is to be extended.

13.3.3 On-site audits of sorting facilities: These must cover the following at the very least:

- ◆ comparing proof (weighing notes) against the sector-specific solution's accounting data;
- ◆ verifying the plausibility of the system's volume accounts;
- ◆ comparing the sorting technology in terms of the output quantities and qualities presented;
- ◆ determining the delivered qualities (in particular delineating them from '**non-system shares**' and taking the quantity of non-system shares into account when calculating the recovery rates, cf. 15.3);
- ◆ in the case of self-marketing: auditing additional evidence through to the final recipient;
- ◆ determining the qualities created (in particular delineating them from non-system shares, share of contaminants based on the downstream recovery method and, if applicable, specifications and taking the quantity of non-system shares into account when calculating the rates);
- ◆ examination of the weighing mechanism with regard to calibration and lawful creation of the weighing notes.

13.3.4 On-site audit at the final recipient: This must cover the following, at the very least:

- ◆ Comparing proof (weighing notes, etc.) against the sector-specific solution's booking data (entry into the facility);
- ◆ Verifying plausibility of the volume accounts (except for steel and cement works and paper factories);



- ◆ Determining the delivered quantities (cf. 12.7.6);
- ◆ Verifying suitability of the facility if relevant under 12.5;
- ◆ Classifying the facility according to the volumes allocated to the respective rate (e.g. on the basis of a marketing audit);
- ◆ Checking conformity with the facility suitability certificate (e.g. in the case of conditions, processing non-certified qualities);
- ◆ The respective processing documentation.

13.3.5 On-site audits at the subsequent recipient (who is not a final recipient) must include, at the very least:

- ◆ Comparing proof against the sector-specific solution's booking data (entry into the facility);
- ◆ Comparing proof against the output quantities posted and further documentation;
- ◆ Verifying plausibility of the volume accounts;
- ◆ Determining the delivered quantities (cf. 12.7.6);
- ◆ Verifying suitability of the facility if relevant under 12.5
- ◆ Classifying the facility according to the volumes allocated to the respective rate (e.g. on the basis of a marketing audit);
- ◆ Checking conformity with the facility suitability certificate (e.g. in the case of conditions, processing non-certified qualities);
- ◆ The processing documentation.

13.4 Documentation of the facility audit: The facilities visited and audited are to be documented in each case in the audit report, with details of the selection, the respective audit scope and the key audit findings at the very least for the above-mentioned points. If there are additional audits and/or conditions because of inconsistencies, the corresponding reviews and changes are also to be documented.

14 Specific audit activities: preparing the rates calculation

In addition to the above-mentioned audit activities and for preparation of the audit of the recovery rate calculation, the following specific audit activities are to be performed:

- 14.1 The volume flow record is to be audited with a view to verifying whether all the documents required as per these audit guidelines are available and whether they fully prove the volume flow record – from collection of the materials in the contract area up to entry in the recovery plant for all facilities used.
- 14.2 All the recovery plants specified are to be audited with a view to verifying whether the documents prove the recovery, including correct allocation to the recovery method.
- 14.3 Throughout the year, and at the end of the year, postings in the IT systems used are to be analysed. The analyses are to be checked to verify whether they are plausible in respect of the facilities used and the packaging consumption (e.g. looking at the load curves of the sorting facilities, inner distribution of the groups). If there are any anomalies during the year, the audit scope is to be widened and the anomalies are to be checked in an on-site audit.



- 14.4 For all facilities used/supplied (with the exception of final recipient facilities), the facility accounts must then be checked. They must plausibly show the proven inputs and outputs. They must be plausible within themselves and overall.
- 14.5 All inconsistencies in transport (exit facility – entry subsequent recipient) and facility accounts of more than 10 percent (10%) (within themselves and in comparison to input versus output) are to be reviewed. Verifiable and understandable reasons for the differences must be cited. If audit activities under section 15 lead to collection and rate volumes that can no longer be certified with reasonable assurance within the meaning of 4.1, they must be deducted. The case and calculation of the specific deduction volume is to be presented in the audit report.

15 Specific audit activities: rate calculation

- 15.1 Principles of calculation of the recovery rates under section 16 (2): The recovery rates are calculated based on the volumes determined under 8. The auditor checks the correct use of the mass listed and the consistency of the material types in rate calculation. Determination of the denominator of the recovery rate is based on the respective volumes that are part of the sector-specific solution. Determination of the numerator is based on the volumes transferred for preparation for reuse or recycling (depending on the specification) (section 16 (2)).
- 15.1.1 When calculating the mechanical recovery rate, it is the auditor's direct responsibility to assess the recovery method, on the basis of the facility certificates, and to decide, bearing in mind the specific recovery method, on the level of the mechanical recovery rate. In the event of different interpretation options, the auditor must present their decision in the audit report.
- 15.1.2 The volume of plastics and plastic composites from feedstock recovery is to be disclosed separately.
- 15.1.3 The use of waste as a fuel substitute (refuse-derived fuel) constitutes energy recovery pursuant to section 3 (25) KrWG. For this reason, inclusion of energy recovery groups in the material recovery rate is not permissible. The production of refuse-derived fuels therefore cannot be classified as recycling either.
- 15.1.4 Retail and grouped packaging collected together with mixed municipal waste and transferred for thermal treatment, as well as PPC materials that are collected via the organic waste bins, must not be included when determining the numerator for calculation of the recovery rates.
- 15.1.5 Determination of the recovery rate for the recycling of composites that are collected and transferred for recovery, together with one of the main materials mentioned in section 16 (3), is to be depicted in the volume flow record in such a way that it can be followed and understood.
- 15.1.6 The recovery rate for composite packaging (excluding beverage carton packaging) is to be depicted as the sum of the following material groups:
- ◆ Other PPC composites;
 - ◆ Share of non-beverage carton packaging in liquid composites;
 - ◆ Plastic composites;
- ◆

- ◆ Aluminium composites;
- ◆ Tinline composites.

C Audit documentation, transmission, concluding provisions

16 Audit result

- 16.1 The auditor must issue a certificate concerning the result of their audit activities or a note indicating that they decline to issue such a certificate.
- 16.2 Certificate for notifications must include the following details, at the very least:
- 16.2.1 Name and address of the auditor(s) and the respective AuditorID(s) in LUCID;
 - 16.2.2 Sector-specific solution operator (producer or operator);
 - 16.2.3 Description and delineation of the sector in reference to section 3 (11);
 - 16.2.4 List of the producers/distributors that are part of the sector-specific solution, including their exact addresses;
 - 16.2.5 In the case that the producer/operator commissioned a third party to operate the sector-specific solution: indication of said third party, and commission confirmation issued by said third party;
 - 16.2.6 Statements on the principles according to which the packaging that a producer/distributor can use to participate in a sector-specific solution and that is collected by the sector-specific solution is determined;
 - 16.2.7 Description of the collection and recovery structures;
 - 16.2.8 Written confirmation of all sources of waste generation supplied, showing their involvement in the collection structure;
 - 16.2.9 Stamp, city/town, date and signature of the registered auditor pursuant to section 3 (15).
- 16.3 The certificate for volume flow records must include the following details, at the very least:
- 16.3.1 Name and address of the auditor(s) and the respective AuditorID(s) in LUCID;
 - 16.3.2 Sector-specific solution operator (producer or operator), including the person responsible for the volume flow record and this person's professional address;
 - 16.3.3 Reference year, information on the performance of the audit;
 - 16.3.4 Description of the subject of the audit (including date of documentation and designations of the documents presented for the volume flow record);
 - 16.3.5 Producers and the volumes allocated to them that have been supplied to the sources of waste generation, per material group pursuant to section 16 (2), including total volumes in tonnes and, as an annex, written documentation from the sources of waste generation;



- 16.3.6 Delineation from other return and collection systems, where applicable;
 - 16.3.7 Statement explaining that the provisions of the Verpackungsgesetz and/or, in the case of an audit of the volume flow record for 2018, those of the Verpackungsverordnung (including the LAGA M37 detailed guidance), and that the rules in these audit guidelines were complied with in the audit;
 - 16.3.8 Sector-specific solution volumes by material groups;
 - 16.3.9 Packaging transferred for recovery in line with the provisions of the Verpackungsgesetz, in tonnes and by material group, and the resulting rates in accordance with section 16 (2);
 - 16.3.10 Audit result stating whether the individual quotas have been 'met' or 'not met' (in the case of inconsistencies/quotas not met: with comments)
 - 16.3.11 Stamp, city/town, date and signature of the registered auditor pursuant to section 3 (15).
- 16.4 The certificate for the volume flow record must be accompanied by the following documents, at the very least:
- 16.4.1 All written documentation pursuant to section 8 (3) from all sources of waste generation about the volumes supplied to them;
 - 16.4.2 Overview of contractual agreements regarding collection, recovery;
 - 16.4.3 Description of the reverse logistics (e.g. removal rate, containers);
 - 16.4.4 All facility certificates, in addition to the corresponding audit report; with the exception of English-language documents, all foreign-language documents are to be accompanied by certified or confirmed translations executed by a sworn translator in Germany.
- 16.5 Where the audit did not result in the documentation pursuant to section 8 (1), the producer must undertake subsequent participation for the respective volumes. The specific volumes for the respective producer must be stated in the certificate.

17 Audit report

- 17.1 The auditor must issue a detailed audit report on the result of their audit activities, in line with the usual occupational standards. The audit procedures performed, and the results, are to be documented in the audit report in such a way that it can be followed and understood.
- 17.2 The audit report must include the following points in particular:
 - 17.2.1 Audited sector-specific solution and company name of the sector-specific solution;
 - 17.2.2 Timeframe for the performance of the audit and reference year;
 - 17.2.3 Description of the subject of the audit;



- 17.2.4 Copy of the written audit assignment;
 - 17.2.5 Findings regarding the cases explicitly referred to as subject to documentation in these audit guidelines, and descriptions of any inconsistencies;
 - 17.2.6 Certificate as per 16.
- 17.3 For clarification: The audit report is not an audit report as defined under section 321 HGB, and the provisions of section 321 HGB do not apply – not even accordingly – to the audit report.

18 Transmission of notifications and volume flow records

- 18.1 Operators of sector-specific solutions must transmit notifications pursuant to section 8 (1) and notifications of changes pursuant to section 8 (2) to the ZSVR at least one month prior to these notifications taking effect (commencing activities as a sector-specific solution, operative changes in the collection structure by producers or sources of waste generation). Notifications of changes about producers and sources of waste generation leaving the sector-specific solution, as well as about the sector-specific solution ceasing operations, are considered to be major changes and must therefore be transmitted to the ZSVR immediately after the sector-specific solution operator gained knowledge thereof. At the end of the date on which a producer leaves the sector-specific solution or the sector-specific solution ceases operations, the producer's packaging that has been supplied to the sector-specific solution in total, or to the respective source(s) of waste generation, becomes subject to system participation and therefore subject to the consequences of a distribution ban pursuant to section 7 (1) and the possibility of fines pursuant to section 34 (1) nos. 3, 5; this applies notwithstanding the timing of the notification and as such also in the case of delayed notifications.
- 18.2 The notification of changes must include a certificate of changes in the collection structure pursuant to section 8 (1) no. 2, (2) no. 1. If a source of waste generation leaves the sector-specific solution, the notification must be given without delay; in this case, no auditor certificate is required.
- 18.3 The sector-specific solution operators must present the volume flow records in writing to the ZSVR by no later than 1 June of the calendar year following the reporting period (section 8 (3)).
- 18.4 Presentation of the volume flow record includes presentation of the auditor's confirmation and of the audit report. Pursuant to section 17 (3), the ZSVR is authorised to request original copies of the documents underlying the audit, even if they have not been specifically mentioned in the audit report (e.g. weighing notes).
- 18.5 Above and beyond transmitting notifications, notifications of changes and volume flow records in writing, the ZSVR offers the option of doing so electronically, i.e. with a qualified electronic signature; 18.4 remains unaffected.

19 Dealing with legal questions / exchange of technical information

- 19.1 Legal questions in connection with the interpretation and implementation of these audit guidelines are to be presented to the ZSVR (section 26 (1)) no. 30 in conjunction with no. 28). The ZSVR will comment on the wording wherever possible and, where necessary, amend the audit guidelines with the agreement of the German Federal Cartel Office.



- 19.2 The ZSVR reserves the right to publish notes about the wording of the audit guidelines on an anonymised basis, where doing so relates to legal questions connected with conducting audits in specific circumstances.
- 19.3 The ZSVR offers a training course at least once a year which also covers use of the audit guidelines. Registered experts are required to complete one of these training courses within one year of admission into the register of auditors, and once every five years thereafter (section 27 (3)). The annual training courses are also used to share experiences connected with the audit guidelines without prejudice to confidentiality, as set out in 20. Auditors' comments can lead to the audit guidelines being amended as set out in 21.

20 Confidentiality

The auditor has a duty to keep confidential any knowledge obtained from a given producer / sector-specific solution operator in the course of the audit, in particular commercially sensitive data (clients, prices, tonnages, etc.) and only to disclose this knowledge to third parties where required to do so by law or where necessary for the purposes of clarifying a legal question by the ZSVR; even in these cases, however, it is not required to disclose prices. Anyone assisting them must also be subject to this duty of confidentiality. This is without prejudice to professional privilege.

21 Amendments

The audit guidelines are evaluated by the ZSVR on a continuous basis. Any necessary amendments are made with the agreement of the German Federal Cartel Office. Amendments will be signposted with transitional provisions where required by legitimate expectations. Amendments, where necessary, are made with appropriate transitional periods and with prospective effect.

Appendix 1: Glossary

Appendix 2: Final recipient facility certificate



Appendix 1: Glossary

This glossary contains terms that are used in both these audit guidelines and others. The explanations of the terms are binding within the scope of these audit guidelines.

Term	Explanation
Auditor	' Auditor ' for the purposes of these audit guidelines refers to a 'registered expert' or auditor or tax advisor or sworn accountant so long as each is admitted to the ZSVR's publicly accessible auditor register under www.verpackungsregister.org (division 1: registered experts, division 2: DoC auditors).
Beverage carton packaging	' Beverage carton packaging ' within the meaning of section 16 (2) is beverage packaging within the meaning of section 3 (2) in the form of composite packaging within the meaning of section 3 (5), whereby the base material is cardboard.
BGBI.	' BGBI ' is the abbreviation for the Bundesgesetzblatt – the Federal Law Gazette.
Cutoff point	The rate is measured at entry at the final recipient . This is the ' cutoff point '.
EfbV	' EfbV ' is the abbreviation for the 'Verordnung über Entsorgungsfachbetriebe, technische Überwachungsorganisationen und Entsorgungsgemeinschaften' – Ordinance on Specialised Waste Management Companies, Monitoring Organisations and Waste Disposal Associations dated 2 December 2016 (BGBI. I, page 2770), last amended by article 2 (2) of the Act dated 5 July 2017 (BGBI. I, page 2234) in the version currently in force.
Facility certificate	A ' facility certificate ' states the findings of a ' registered expert ' concerning the functional and capacitive suitability of a facility that is subject to a certification obligation as part of these audit guidelines.
Feedstock recovery	' Feedstock recovery ' is material recovery through which plastic waste is not directly used as material but instead is broken down again chemically, with energy input, turning it back into a raw material. Unlike energy recovery, feedstock recovery falls under the term ' recycling ' within the meaning of the KrWG, but is to be delineated from ' mechanical recovery ' in the sense of the VerpackG.
Final recipient	The ' final recipient ' is a facility in which a product with defined, reproducible product characteristics is created (e.g. in accordance with DIN ISO 1043, parts 1 to 4); the product must be suitable for use, and in fact be used, in a production process without any

	waste-specific treatment steps. As such, classification as a final recipient depends on the material in line with these audit guidelines.
Grouped packaging	' Grouped packaging ' is packaging within the meaning of section 3 (1) no. 2. To interpret the question of what retail or grouped packaging is subject to system participation, refer to the ' system participation requirement catalogue '.
Guideline for using the system participation requirement catalogue	For the guideline, refer to the ' system participation requirement catalogue '.
HGB	' HGB ' is the abbreviation for the 'Handelsgesetzbuch' or German Commercial Code in the revised version of 10 May 1897 published in the German Federal Gazette Part III. No. 4100-1, last amended by article 3 of the Act of 10 July 2018 (BGBl. I, page 1102), in the version currently in force.
Initial distributor	' Initial distributor ' is a synonym for the term ' producer ' pursuant to section 3 (14) and is therefore used synonymously with 'producer'.
KrWG	' KrWG ' is the abbreviation for the 'Gesetz zur Förderung der Kreislaufwirtschaft und Sicherung der umweltverträglichen Bewirtschaftung von Abfällen' (Act to Promote Circular Economy and Safeguard the Environmentally Compatible Management of Waste) dated 24 February 2012 (BGBl. I, page 212), most recently amended by article 2 (9) of the Act dated 20 July 2017 (BGBl. I, page 2808), in the version currently in force.
LAGA M37	The ' LAGA M37 ' is the notice issued by the German Federal/States Working Group on Waste (LAGA) 37 entitled 'Implementation of the Verpackungsverordnung – Requirements for Producers, Distributors, Operators of Systems and Sector-Specific Solutions, as well as Appointed Third Parties, Experts, Auditors, Tax Advisers, and Sworn Accountants pursuant to Sections 6, 10 and Appendix I VerpackV' (dated 8 February 2017).
Material recovery	' Material recovery ' is any recovery method, except for energy recovery and the processing into materials to be used as fuel or another means of energy production. This includes preparation for reuse and ' recycling '.
Mechanical recovery	' Mechanical recovery ' is recovery using a method in which the same type of new material is replaced or the material remains available for further material use (section 3 (19)). In practice, this means mechanical processing of plastic waste at material level instead of chemical breakdown; the material remains, it is simply remelted into a new product, if necessary by adding additives.



MessEG	' MessEG ' is an abbreviation for the 'Gesetz über Inverkehrbringen und die Bereitstellung von Messgeräten auf dem Markt, ihre Verwendung und Eichung sowie über Fertigpackungen', or Act Governing the Placing on the Market and Provision of Measuring Devices, their Use and Calibration, and Governing Prepackaging (Mess- und Eichgesetz), version promulgated on 25 July 2013 (BGBl. I, page 2722), last amended by article 1 of the Act of 11 April 2016 (BGBl. I, page 718), in the version currently in force.
MessEV	' MessEV ' is an abbreviation for 'Verordnung über das Inverkehrbringen und die Bereitstellung von Messgeräten auf dem Markt sowie über ihre Verwendung und Eichung', the Ordinance Governing the Placing on the Market and Provision of Measuring Devices, their Use and Calibration (Mess- und Eichverordnung) of 11 December 2014 (BGBl. I 2014, page 2010), last amended by article 1 of the Ordinance of 10 August 2017 (BGBl. I, page 3098), in the version currently in force.
Mixing	' Mixing ' occurs where retail and grouped packaging is collected together with other types of packaging (e.g. transport packaging) or non-packaging from the same material, or if retail and grouped packaging of various parties under obligation are intentionally (deliberately) collected in a collection container. This is the case, for example if: <ul style="list-style-type: none"> - retail and grouped packaging of various 'sector-specific solutions' are intentionally (deliberately) collected jointly; - retail and grouped packaging is intentionally collected jointly that accumulates with private final consumers and comparable sources of waste generation pursuant to section 3 (11) in conjunction with section 7, and with the non-private final consumers.
NACE codes	' NACE codes ' are contained in the NACE Code Classification Index of economic activities.
Non-system shares	' Non-system shares ' are volumes that do not originate from system collection (in particular from commercial collection, non-packaging from the same material, production waste). Within the meaning of these audit guidelines, this also includes the shares that do not correspond to the input description of the facility suitability as established.
Packaging subject to system participation	' Packaging subject to system participation ' is retail or grouped packaging within the meaning of section 3 (8). To interpret the question of what retail or grouped packaging is subject to system participation, the ZSVR developed administrative regulations in the form of the ' system participation requirement catalogue '.



PPC	Paper, paperboard, cardboard
Pre-treatment plant	A ' pre-treatment plant ' is a facility in which treatment steps are performed before the recovery method is deployed.
Processor	Within the context of a volume flow record, a processing facility can be either a final recipient (also referred to as comparable final recipient) or a pre-treatment plant, depending on the method and the product created. Pre-treatment plants are only considered processors if there is more than one sorting.
Producer	' Producer ' is a distributor within the meaning of section 3 (14) in conjunction with (9).
Proof	' Proof ' in the sense of these audit guidelines are primary evidentiary documentation concerning the collection, sorting and recovery of packaging. Amongst others, they include weighing notes, delivery notes, transport papers and/or export documents for a specific delivery that were created during transportation by the parties involved.
Reasonable assurance	To obtain ' reasonable assurance ', the audit must be designed to identify inaccuracies and violations of the Verpackungsgesetz that have a substantial impact on the statement of rates and recovery. In practice, this means that the auditor assesses the inherent risk and the control risk. If there is an audit risk, i.e. the probability that major errors in the volume flow record remain undetected, the auditor must minimise the risk accordingly by expanding and intensifying their audit activities. If the auditor ascertains, for example, that requirements are not sufficiently controlled, the auditor will audit these more thoroughly than other components of the volume flow record.
Recovery method	A ' recovery method ' is the energy recovery or recycling method through which waste material is actually turned into products, materials or substances, without any systematic or atypical ejection of specification-compliant materials taking place.
Recovery plant	A ' recovery plant ' is a facility in which the ' recovery method ' is conducted in relation to ' packaging subject to system participation '.
Recovery rate	The ' recovery rate ' describes the volumes of ' packaging subject to system participation ' that participate in a ' system ' and have been transferred for preparation for reuse or transferred for recovery (mechanical/material except mechanical (both: recycling) and energy recovery); it is given as the annual mean as a percentage.
Recycling	' Recycling ' is every recovery method that enables waste to be processed into products, materials or substances either for their

	original purpose or for other purposes; it includes processing of organic materials but not energy recovery or the processing into materials to be used as fuel or for filling. The term ' recycling ' includes ' material recovery ' including ' feedstock recovery ' and ' mechanical recovery '.
Reference year	The ' reference year ' for the volume flow record is the preceding calendar year in each case.
Registered experts	<p>'Registered experts' refers to experts as set out in sections 3 (15), 27 (1).</p> <p>Following interpretation by the ZSVR, registered experts also fall under the registration obligation under section 27 (1) if they are active as facility auditors (sub-activities within the meaning of these audit guidelines), since pursuant to section 17 (2), auditing the 'volume flow record' also includes auditing facilities; this also applies to facilities abroad.</p>
Retail packaging	<p>'Retail packaging' is packaging within the meaning of section 3 (1) no. 1. This includes 'service packaging' and 'shipment packaging'. If retail packaging typically accumulates as waste with a final consumer after use, then it is subject to system participation pursuant to section 3 (8).</p> <p>To interpret the question of what retail or grouped packaging is subject to system participation, refer to the 'system participation requirement catalogue'.</p>
Sector	'Sector' is a generic term for companies that manufacture / comparably sell products or services that are largely interchangeable with one another within the meaning of section 8 (1). 'NACE code' sections (revision 2), for example, can be used to determine whether something is a sector.
Sector-specific solution	<p>'Sector-specific solution' is established legally in section 8, but is not explicitly defined. A sector-specific solution concerns an initial distributor collection solution related to returns and transfer for recovery, independent from the 'systems', with the following features in particular:</p> <ul style="list-style-type: none"> - Only one or more 'initial distributor(s)' within a 'sector' can collaborate in a sector-specific solution. - Where multiple 'initial distributors' (within a 'sector') are collaborating, they must designate a natural or legal person or partnership as the operator of the sector-specific solution (section 8 (1)). - The collection (return) of the packaging in a sector-specific solution must supply sources of waste generation that are comparable to private households pursuant to section 3 (11), and be effected either by the collaborating 'initial

	<p>distributors' themselves or by an intermediary distributor in a manner that can be evidenced.</p> <ul style="list-style-type: none"> - The collection (return) must be free of charge from the point of view of the surrendering parties. <p>Sector-specific solutions the ZSVR was notified of before 1 January 2019 pursuant to section 6 (2) VerpackV may continue to be operated if the 'initial distributor' or operator of the sector-specific solution concluded a financing agreement pursuant to section 25 with the 'ZSVR' before 1 January 2019.</p>
System auditor	A ' system auditor ' is an auditor / auditing firm pursuant to section 3 (17).
System participation requirement catalogue	The ' system participation requirement catalogue ' comprises norm-interpreting, non-exhaustive administrative regulations published by the ZSVR that contain indications of how the ZSVR would likely decide an application concerning the classification of a type of packaging as being subject to system participation or not (section 26 (2) no. 23). The catalogue is supported by the guidance contained in the 'guideline for using the system participation requirement catalogue'. The catalogue and guideline can be accessed on the ZSVR's website at https://www.verpackungsregister.org/ .
Systems	' Systems ' are legal persons or partnerships organised under private law that meet the requirements set out in section 3 (16) and in particular have system approval pursuant to section 18. Systems that were effectively established under the Verpackungsverordnung as of 1 January 2019 are deemed to be approved pursuant to section 35 (1) under section 18 (1) if they have entered into a financing agreement with the ' ZSVR ' and have presented said agreement to the competent state authorities for the issuance of approval as a system.
Transport packaging	' Transport packaging ' is packaging within the meaning section 3 (1) no. 3. Containers used in road, rail, maritime and air transport do not constitute transport packaging.
Verpackungsgesetz (VerpackG)	The ' Verpackungsgesetz ' (' VerpackG ') is the Act Governing the Placing onto the Market, Collection and High-Quality Recovery of Packaging (Verpackungsgesetz) of 5 July 2017 (BGBl I 2017, page 2234), in the version currently in force.
Verpackungsverordnung (VerpackV)	The ' Verpackungsverordnung ' (' VerpackV ') is the Ordinance on the Prevention and Recovery of Packaging Waste of 21 August 1998 (BGBl. I, page 2379), last amended by article 11 (10) of the Act of 18 July 2017 (BGBl. I, page 2745), repealed as of 1 January 2019.
Volume flow record	A ' volume flow record ' with regard to section 17 is a verifiable record of compliance with the collection and recovery

	<p>requirements under sections 14, 16, which is certified pursuant to section 17 (2) by a registered expert pursuant to sections 3 (15), 27 (1) and corresponds to the audit guidelines.</p> <p>The starting point for the volume flow record is the place of packaging collection. The end point for the volume flow record is the 'final recipient'.</p>
ZSVR	<p>The 'ZSVR' is the Stiftung Zentrale Stelle Verpackungsregister (Foundation Central Agency Packaging Register) within the meaning of the Verpackungsgesetz (cf. section 24 (1)).</p>



Appendix 2: Final recipient facility certificate

Facility certificate

Company name of the facility operator

Location of the facility: street

country, postcode, town

The above-mentioned facility was audited on **day/month/year** in line with the Zentrale Stelle Verpackungsregister's (Central Agency Packaging Register) 'system volume flow record audit guidelines' in the version dated 1 January 2019. Evidence that the facility fulfils the requirements of the Verpackungsgesetz (Packaging Act) and other waste legislation in line with the 'system volume flow record audit guidelines' was provided.

This is a

- First audit
- Follow-up audit
- Periodic audit

This certificate is valid up to and including:
day/month/year

Audit period: from **day/month/year** to **day/month/year**

On-site audit on: **day/month/year**

Date of the accompanying audit report according to the facility:
day/month/year

For the input material and the delivery form listed below, the audited facility reports the following capacity in tonnes (t) per year and sufficient qualitative performance in each of the recovery methods. It is to be classified either as a pre-treatment or a final recipient facility depending on the input quality:

Input material (system specification at article level) / classification of the facility ⁷	Delivery form	Capacity (input) t/a	Final product of the processing procedure / by-product	Transferred for recovery (in % based of the input material)	Atypical contaminant fraction (in % of the input material)	Systematically ejected in the course of pre-treatment (in % of the input material)	Recommended recognition Recovery type and rate [%] ⁸

⁷ FR: final recipient
PR: processor

⁸ E: energy
M: mechanical
F: feedstock



Total	
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Allocation to a recovery type is not until the calendar year has ended:

Yes No

Please refer to the individual findings in **appendix 1**.

A simplified process description of the facility processes is included in **appendix 2**.

Audit report **audit report number** dated **day/month/year** is included in **appendix 3**.

A sample weighing note for the scale used in the facility is included in **appendix 4**.

Conditions:

City/town, **day/month/year**

.....
Auditor name

Auditor ID

Logo of the auditing body

Auditor contact details

Name/address



Appendix 1 to certificate no. XXX: Individual findings

Contact: Mr/Mrs XXX (company name/function)
Phone: E-mail:
Auditors involved: Mr/Ms XXX (company name/function)

The audit result is based on the following individual findings:

1. The facility has all necessary approvals.
2. The technical equipment, procedures, and modes of operation of the facility are suitable from a qualitative and quantitative standpoint to process the above-mentioned input materials into the above-mentioned refined products.

The following basic operations in particular were taken into account for the assessment of suitability:

3. No systematic ejection of specification-compliant parts in a residual waste flow were recorded.
Yes No

Production-related ejections are to be explained separately.

4. The establishment keeps production records in which the processing of the input material subject to the scope of the Verpackungsgesetz and the qualitative, quantitative and technical performance features are depicted verifiably and plausibly (if this is not the case, the certificate can either be declined, or conditions must be imposed in the case of existing auditability). Yes
5. The facility is classified as a final recipient facility due to the product characteristics and the marketing audit performed. Yes
6. The reported capacity corresponds to that of the approved/recorded throughput / throughput established in terms of sales, where applicable. Yes
7. Only for final recipients of fibre-based composites: the main material components are almost fully recycled in line with the latest technology (prerequisite for issuing the certificate): Yes
8. Only for mechanical processing plants for the aluminium group from lightweight packaging sorting: composites are transferred for material recovery together with by-product aluminium (a prerequisite for the certificate as a final recipient facility of such material being issued): Yes
9. The process surrounding proof and data preparation meet the requirements of the volume flow record and principles of proper accounting. Own processing was evidenced. Yes
10. The proper recovery of residual waste in line with legal requirements was evidenced. Yes
11. The following expert/audit opinions were consulted for certification:



Certificate in accordance with DIN EN ISO 9001, issued on day/month/year

12. The certificate is issued without conditions.

Yes No

Appendix 2 to certificate no. XXX: Process description

Appendix 3 to certificate no. XXX: Audit report

Appendix 4 to certificate no. XXX: Sample weighing note