Stiftung Zentrale Stelle VERPACKUNGSREGISTER

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

'Declaration of completeness audit guidelines'

for auditing and confirming declarations of completeness pursuant to section 11 VerpackG (Packaging Act)

Last updated: 17 December 2021

Validity: Starting with the 2021 reference year

VERSION HISTORY

Version	Date	Key changes	Entry into force	Validity
V.1	Publication	-	At publication	2018 reference year
V.1.1	26 February 2019	Clarification on auditor qualification (NACE code 38) in A.1.2 Editorial amendment to A.3.1 (table; removal of other materials)	At publication	2018 reference year
V.2	13 September 2019	Continuous update of the validity and removal of references to the Verpackungsverordnung Clarification of audit objective in B.2.5 Specifications in the audit areas B.2 and B.9 Specifications in C.2 regarding appendices to the audit report Attachments: update of the producer declaration (Verpackungsgesetz)	At publication	2019 reference year
V.2.1	18 November 2019	Amendments to the producer declaration in appendix 2	At publication	2019 reference year
V.2.2	15 April 2020	Amendment to sample confirmations in appendix 2 (reference to audit guidelines and editorial amendments)	At publication	2019 reference year
V.3	6 September 2020	Additions to audit area B.9 as well as specification of the approach for determining packaging weights Clarification on export packaging (producer exports, retail exports) Editorial amendments to the producer declaration (appendix 2)	At publication	Starting with the 2020 reference year
V.4	17 December 2021	Introduction of 1.7: addition of the standard applied to removals from the register of auditors pursuant to section 27 (4). A.2.1: clarification on compliance with VerpackG and audit guidelines in the reference year, also in the event of intra-year amendments; 4, appendix 2: audits in the case of authorised representatives. 3.1: update of composite definition; audit area B.2 and B.8: addition of cases of late payment; audit area B.5: review of shipment packaging; audit area B.7: request for test runs to be repeated; audit area B.9: clarification on unplanned exports and voluntary participation in the deposit system; audit area B.10: correction of returns; C.2.1: audit report in German;	At publication	Starting with the 2021 reference year

		C.2.2: addition of the volume of pre-participated service packaging, the statement of the audit activities and the sample determination to the requirements for the audit report under C.2.2; new audit areas B.11-B.14: audit of DoCs that were ordered or filed too late or in cases where the ZSVR had found a previous DoC to be incorrect or incomplete and/or where administrative offence proceedings pursuant to section 31 (1) no. 11 or no. 3 VerpackG were initiated; Glossary: update, inclusion of the definition of the term 'authorised representative'.		

Table of contents

Introduction

1.1 The purpose of the 'Verpackungsgesetz' (Packaging Act – **'VerpackG'**) is to prevent or reduce the impact of packaging waste on the environment. In order to achieve this goal, the Act seeks to regulate the actions of those under an obligation to prevent packaging waste from coming into existence in the first place and to then prepare packaging waste for reuse or recycling. As part of this process, market participants are to be protected from unfair competitive practices (section 1 (1)).

1.2 Above a certain annual threshold (cf. 3.1), a **'producer'**, who is the first to place **'packaging subject to system participation'** onto the German market on a commercial basis (who is therefore also called an '**initial distributor**'), is required pursuant to section 11 to file a declaration with the Zentrale Stelle Verpackungsregister (Central Agency Packaging Register – **'ZSVR'**) by no later than 15 May of the following year. This declaration covers, amongst other things, all of the retail and grouped packaging that the producer placed onto the German market for the first time during the preceding calendar year (declaration of completeness, or **'DoC'**). The **'reference year'** for which the declaration of completeness is filed is therefore generally the preceding calendar year. In addition, the ZSVR or the responsible state authorities can order that a DoC be filed with the ZSVR even where the threshold has not been exceeded (and even for preceding years) pursuant to section 11 (4). A producer can also file a DoC voluntarily.

1.3 The declaration of completeness must be filed electronically with the ZSVR along with related audit reports and further documentation pursuant to section 7 (3) relating to unsaleable/damaged packaging (cf. section 11 (3)). Pursuant to section 11 (3), the ZSVR has published standard operating procedures concerning the electronic filing procedure, in the form of the **'declaration of completeness technical guidelines'**, on its website. These guidelines require the use of certain electronic forms and input screens as well as access to the ZSVR's database (LUCID); cf. https://www.verpackungsregister.org/en/foundation-authority/audit-guidelines/declaration-of-completeness. The requirements set out in these guidelines must be complied with when making filings.

1.4 The declaration of completeness must be audited and confirmed by a registered auditor (section 11 (1)). Registered auditors of declarations of completeness are those registered with the ZSVR pursuant to section 27 and the following individuals who have been admitted to a public register of auditors: experts pursuant to section 3 (15) (**'registered experts'**), auditors, tax advisers and sworn accountants (referred to collectively below as **'auditors'**). 'Auditor' refers to the individual auditor listed in the register of auditors, not the relevant auditor firm or organisation, even if that firm is intended to be the counterparty to the audit assignment.

1.5 Pursuant to section 26 (1) no. 28, the ZSVR has authority to formulate binding audit guidelines for declarations of completeness, amongst other things, in coordination with the German Federal Cartel Office. These **'audit guidelines'** must be observed when auditing and confirming declarations of completeness pursuant to section 11 (section 26 (1) no. 28). They must further be observed where orders have been issued by the ZSVR under section 11 (3).

1.6 Individual terms have been defined for the purposes of these audit guidelines in the glossary as set out in **appendix 1.** The explanations included in the glossary contain requirements that have a binding effect on the auditing of declarations of completeness. **Appendix 2** provides for sample audit certificates and the producer declaration. Appendices to these audit guidelines shall be deemed to be part of these audit guidelines.

1.7 Section 26 (1) in conjunction with section 27 (4) VerpackG allows the ZSVR to remove an auditor from the register for a period of up to three years if the auditor has violated the audit guidelines repeatedly and in gross breach of duty. A repeated and gross breach means that an auditor has violated the provisions set forth in the audit guidelines significantly at least twice. The violations can relate to various provisions of the audit guidelines.

A General section

1 Role of an auditor of declarations of completeness

1.1 Producers must engage an auditor for the auditing and confirmation of declarations of completeness pursuant to section 11 (1) (cf. Introduction, 1.4). The producer is responsible for the selection and instruction of the auditor from the ZSVR's register of auditors (division 1: registered experts; division 2: auditors, tax advisers, sworn accountants).

1.2 Environmental verifiers / environmental verifier firms within the meaning of section 3 (15) no. 2 may only audit and confirm a producer's declaration of completeness if they are NACE code 38 (waste collection, treatment and disposal activities; materials recovery) certified.

1.3 These audit guidelines also apply to auditors outside of Germany who are registered pursuant to section 27 and who perform audits of declarations of completeness in Germany.

1.4 With regard to the auditor's role, the audit activities may not be performed by a third party / subcontractor. Any reference to the opinion of a third party, including third-party auditors, in the audit of a DoC is prohibited; in particular, the use of opinions on packaging classification (packaging/non-packaging; delineation of packaging subject to system participation) is prohibited (cf. also C4.4 for further details). Exceptions to this include

1.4.1 audit results that are based on technical opinions regarding material specification;

1.4.2 the results of external measurement/weighing.

Here 2.4 and 2.5 apply, respectively. As a registered expert, an auditor must adopt these audit results entirely and assume responsibility for them so that they can be used in the audit. This is to be documented in the audit report in each individual case.

2 Basis of the audit

2.1 The basis of the audit is the Verpackungsgesetz and – as prescriptive administrative regulations – the audit guidelines as amended for the reference year in question. The audit guidelines at hand apply from the 2021 reference year on, subject to an intra-year amendment as per C6. Legal provisions as well as the specific rules of the guidelines are to be followed for the audit. In the case of intra-year audit activities, any intra-year changes to the Verpackungsgesetz and the audit guidelines that may be made subsequently in the reference year have to be accounted for if they can have an impact on the audit findings. Where applicable, audit activities will have to be repeated in due time and the audit report has to be amended accordingly.[1]

2.2 In determining the system participation requirement classification, the administrative regulations set out by the ZSVR in the form of the **'Guideline'**, as well as the **'System participation requirement catalogue'** and decisions published by the ZSVR on applications pursuant to section 26 (1) nos. 23-26 must be given due regard. To delineate between **'packaging'** and **'non-packaging'**, the definitions in the Verpackungsgesetz in section 3 – including annex 1 to section 3 (1) and decisions published by the ZSVR on applications pursuant to section 26 (1) nos. 23-25 – must be given due regard where they clarify the preliminary question of classification as packaging. It is recommended to consult the subject-specific paper on the delineation between packaging/non-packaging, which was published by the ZSVR. The ability to apply to the ZSVR to classify packaging as being subject to system participation or not remains unaffected.

2.3 General requirements on auditors to assure the personal and professional qualifications of the individual registered auditor can be found in the relevant professional regulations.

2.4 The audit standard IDW PS 322, revised version dated 15 September 2017, must be applied in order to use the results from packaging weighed by an external or internal expert and to use a technical opinion regarding material specification. An expert shall constitute pursuant to 9.a) of the audit standard IDW PS 322 an individual, a company or another organisation with specialist knowledge in an area other than accounting or auditing, who works in a field that assists the financial statement auditor in obtaining sufficient and appropriate audit evidence. Within the scope of these audit guidelines, such other areas include, but are not limited to weighing pursuant to the requirements of the **'MessEG'** and the **'MessEV',** or the qualification for technical material classification. In the event of conflicting provisions, these audit guidelines supersede the audit standard where the provisions of the audit standard do not relate to the use of the results of the weighing of packaging.

2.5 The objective of the audit is to ascertain implementation of the rules of the Verpackungsgesetz regarding DoCs, the placing onto the market as well as the

[1] For the 2021 reference year, the following applies: given the scope of the changes and the timing of the publication of intra-year changes to the audit guidelines, only audit activities that had not been completed at the time of publication will have to be accounted for.

return and the fulfilment of recovery requirements, with **'reasonable assurance'**. Reasonable assurance is the auditor's standard.

3 Subject of the audit

3.1 As a preliminary matter to the audit, there is the question of whether the given producer is required to file a declaration of completeness. This will not be the case, except where expressly ordered by the ZSVR or the responsible state authorities, if the thresholds defined in section 11 (4) have not been exceeded. The relevant thresholds for a calendar year are placing less than 80,000 kilogrammes of glass and/or less than 50,000 kilogrammes of paper/paperboard/cardboard and/or less than 30,000 of the other **'material types' collectively** onto the German market. The following table illustrates the various classifications of the material types for calculating the thresholds pursuant to section 11 (4). As stipulated in section 11 (2), the material types as per section 16 (2) in this table must be given due regard. Notwithstanding the change in the **'composite packaging'** definition as per section 3 (5), only composite packaging whose main material component exceeds 95 per cent of its total mass is attributed to that main material component's material type as per section 11 in conjunction with section 16 (3) (cf. audit area B.5). A declaration of completeness may also be filed voluntarily.

Material type	Material code:	Classification for calculating thresholds
Glass	10000	Glass
Paper, paperboard, cardboard	20000	PPC
Ferrous metals	30000	Other material types
Aluminium	40000	Other material types
Plastics	50000	Other material types
Beverage carton packaging	60000	Other material types
Other composite packaging	70000	Other material types
Other material	80000	To be omitted

3.2 Where a declaration of completeness has been filed and confirmed, the subject of the audit is the **review of the entries in the declaration of completeness** in accordance with the basis of the audit as set out in A.2.1, regardless of the reason for the filing. Pursuant to section 11 (2), the declaration of completeness must contain the following entries:

3.2.1 Section 11 (2) no. 1: regarding the material type and mass of all the packaging **subject to system participation** placed

onto the German market for the first time in the previous calendar year (for material types, cf. A.3.1 above);

3.2.2 Section 11 (2) no. 2: regarding the material type and mass of all retail packaging and grouped packaging filled with goods that was placed onto the German market for the first time in the previous calendar year that **typically does not accumulate as waste with a final consumer**;

3.2.3 Section 11 (2) no. 3: regarding the **participation in one or more system(s)** for packaging subject to system participation placed onto the German market for the first time in the previous calendar year;

3.2.4 Section 11 (2) no. 4: regarding the material type and mass of all packaging collected **by one or more sector-specific solution(s)** in the previous calendar year pursuant to section 8;

3.2.5 Section 11 (2) no. 5: regarding the material type and mass of all **packaging collected pursuant to section 7 (3)** in the previous calendar year; in this instance documentation must be submitted with the declaration of completeness, cf. C.1;

3.2.6 Section 11 (2) no. 6: regarding the fulfilment of recovery requirements for retail and grouped packaging collected **pursuant to section 15 (1) no. 2** in the previous calendar year;

3.2.7 Section 11 (2) no. 7: regarding the fulfilment of the recovery requirements for packaging collected pursuant to **section 7 (3)** during the previous calendar year.

3.3 The audit requires an assessment to be made of whether proper documentation has been provided. The technical accuracy of the following things in particular must be reviewed and confirmed as part of the overall assessment (with reasonable assurance in each case):

3.3.1 The technical accuracy of the documents provided by the producer such as recovery documentation (section 11 (2) nos. 6 and 7) and documentation for damaged packaging / packaging that could not be sold that is subject to system participation and the refunding of fees for this within the meaning of section 11 (2) no. 5 in conjunction with section 7 (3), proof of export within the meaning of section 12 (1), proof of purchase of pre-participated packaging as per section 7 (2) (cf. audit area B.9);

3.3.2 The entries in the producer's system for electronic data processing (IT system) relating to entries under section 11 (2);

3.3.3 The correct processing of the data by the producer's IT system;

3.3.4 The correct classification of material types (cf. 3.1);

3.3.5 The completeness of the documentation regarding all items that must be audited according to the audit areas under B.1-14.

3.4 Details can be found in the specific audit activities in audit areas set out in B.1-14.

3.5 Auditing the performance of other contractual duties owed under civil law to systems or operators of sector-specific solutions is not within the subject these audit guidelines.

4 Audit assignment

4.1 The auditor may only accept the audit assignment if it stipulates that the audit will be conducted solely according to the basis of the audit as set out in A.2.1. Any conflicting provisions are prohibited.

4.2 Where an **'authorised representative'** within the meaning of section 35 (2) has been appointed, the audit assignment has to be concluded with this authorised representative.

4.3 The auditor may only accept audit assignments that comply with the following provisions intended to ensure completeness, accuracy, verifiability and comparability of the audit results.

4.3.1 **Basis of the audit:** The audit assignment must stipulate that the basis of the audit as set out in A.2.1 must be observed and that any departure from the basis of the audit is generally prohibited;

4.3.2 **Allocation of responsibility:** The division of responsibilities between the producer or **'authorised representative'** on the one hand and auditor on the other must be structured as follows:

- Proper lawful determination of participation volumes per material type and the other entries in the DoC, as well as complete documentation of the entries in the DoC, are the responsibility of the instructing producer or, where applicable, the authorised representative; this responsibility comprises the regularity of the producer's relevant internal **'IT systems'** and the institution and maintenance of a volume-related internal control system.
- The lawful determination of participation volumes per material type within the meaning of section 16 (2), and the documentation for this determination, as well as the regularity of the IT systems and internal control systems used for this purpose are, however, a subject of the audit and provisions must be made to this effect;
- If the determination of participation volumes can only be audited with the producer's IT systems, the audit assignment must include the producer or authorised representative enabling an on-site audit at the producer's premises.

4.3.3 **Information access:**

- In the audit assignment, the auditor must be authorised to request from the producer to be audited – 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; If the DoC is filed by order of the ZSVR or the responsible state authority (cf. 1.2 in the introduction), this required information includes the notice of order. For producers who filed their previous year's DoC late, the information includes the schedule defined as per audit area B.11. If the ZSVR found a previous DoC to be incorrect or incomplete, the information to be provided includes the ZSVR's orders that additional documentation be filed as may be necessary in individual audit cases (review period: three full reference years before audit begin). If administrative offence proceedings pursuant to section 36 (1) no. 11 were initiated against a producer for filing an incorrect DoC, the information to be provided includes the hearing notification and any notices issued by the enforcement authorities (review period: three full reference years before audit begin).
- If a producer has appointed an authorised representative and the determination of participation volumes can only be audited with information that only the producer has, the audit assignment must include the authorised representative's obligation to provide this information.

4.3.4 **Specific training:** In the audit assignment, before the audit begins as well as before it is completed, the auditor must be required to be informed of the latest changes to legislation, court rulings, published classification decisions as per section 26 (1) nos. 23-25 and the latest information from the ZSVR on declarations of completeness and the implementation of the audit guidelines;

4.3.5 **Confidentiality:** In the audit assignment, the provisions governing confidentiality pursuant to C5 must be expressly agreed. Nevertheless, the audit assignment must specifically allow the professional exchanges under C4 in view of maintaining the professional suitability of the respective auditor;

4.3.6 **Financial independence:** the auditor must be financially and professionally independent. This must be stipulated in the audit assignment, and must be confirmed in the audit report;

4.3.7 **Documentation:** The audit assignment must 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 presented 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 that the

audit and documentation was performed taking the basis of the audit under 2 above into account, including these audit guidelines.

- Furthermore, the audit assignment must also stipulate that the auditor must issue a written confirmation stating the audit result in accordance with the provisions of these audit guidelines;
- The audit guidelines' rules on the content, reporting format and transmission of the confirmation and documentation must be complied with.

4.3.8 **Producer declaration:** The audit assignment must stipulate that the producer or authorised representative or their **'appointed third party'** will issue a declaration as per the sample in **appendix 2** that states the person responsible for preparing the producer declaration (naming the responsible party and their business address). By generating and filing the producer declaration, which is part of the declaration of completeness, the producer, authorised representative and/or the appointed third party for the producer is declaring that all the data and documents are correct, complete and up-to-date, and that the basis of the underlying information can be fully verified and is fully documented.

4.3.9 **Dismissal of the auditor:** The audit assignment must explicitly 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.

4.4 **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 producer or authorised representative issuing the assignment and additionally 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. 4 to inform the responsible state authorities of any unresolved irregularities pertaining to the audit result and to provide evidentiary documentation and information about an administrative offence pursuant to section 36 (cf. 36 (1) nos. 11 and 3) where specific cause to do so exists.

5 Audit planning

5.1 Prior to beginning the audit, the auditor must register with the ZSVR pursuant to section 27 (1), (2) as an expert or other auditor to be admitted to the register of auditors pursuant to section 27.

5.2 The auditor must keep informed of the latest changes to legislation, court rulings and the most recent information from the ZSVR on declarations of completeness and the implementation of the audit guidelines.

5.3 The auditor must assess what documentation under A.3.2 that is necessary to conduct the audit can be requested from the producer, authorised representative or appointed third party.

5.4 Examples of required information are set out separately under 'Sources of information' in the description of the individual audit areas in Part B of these audit guidelines. It is advisable in particular to request documentation that needs to be assembled across multiple departments at an early stage, in order to ensure that the portion of the audit conducted on-site at the producer's premises proceeds efficiently.

5.5 The audit involves on-site audits at the producer's premises, even when the DoC is submitted by an authorised representative. These on-site audits should be scheduled and conducted in good time, where possible during the reference year.

5.6 The auditor can establish areas to focus on in a subsequent audit based on documentation received beforehand, as well as questions/irregularities arising as a result of previous on-site audits at the producer's premises and those findings.

5.7 Where the auditor is or becomes aware of the fact that their audit assignment is the result of the irregular termination of another auditor, the audit must be conducted with an increased scope vis-à-vis an average audit (more samples, full investigation in case of doubt).

5.8 In the case of 4.3.3 sentences 2, 4 and/or 5, the audit scope must be increased vis-à-vis an average audit (more samples, full investigation in the case of doubt; cf. audit area B.11-14).

5.9 For producers who filed their previous year's DoC late, the audit planning includes the schedule defined as per audit area 11 (audit area B.11).

5.10 The purpose of the following list and descriptions of the audit areas is to transparently set out the processes involved in auditing declarations of completeness. In practice, the audit can be conducted in an integrative manner whereby different audit areas overlap concurrently across audit activities.

B Special section: audit areas

The audit covers the following areas:

1. Register data reconciliation
2. Audit of the system participation agreements
3. Structural and functional audit of the processes at the producer's premises
    - Structural audit
    - Functional audit
4. Delineation between packaging/non-packaging and classification of packaging subject to system participation
5. Maintaining **'master data'** within the company
6. Sampling
7. Volume determination test run[2]
8. Reconciliation between the underlying volume parameters underpinning the calculation for a reporting period and financial accounting
9. Final review of the reporting volumes subject to system participation
10. Additional audit activities in the area of sector-specific solutions
11. Additional audit activities in the case of delayed DoC filing in the previous year
12. Additional audit activities in the case of ordered DoC in the previous year
13. Additional audit activities in the case that the ZSVR had found a previous DoC to be incorrect or incomplete (review period: three full reference years before audit begin)
14. Additional audit activities in the case of administrative offence proceedings due to an incorrect or incomplete DoC (review period: three full reference years before audit begin)

[2] The test run is generally part of the structural audit. In order to ensure the same standard is maintained across different audit groups, it is set out separately here.

B.1: Audit area 1	Register data reconciliation	Information and documentation

Description of the audit area:

Comparison of the register data with producer entries

Objective:

The conformity of the DoC with the producer entries in the public register must be assessed, as well as the responsibilities, for example, with respect to own brands, imports and special offer products, pre-participation of **service packaging**, purchase of pre-participated service packaging.

Location of the audit activities:

At the premises of the auditor and the producer

Approach:

Comparison

- of the identity of the producer with the public identity of the producer in the register pursuant to section 9 (2) no. 1
- of the brand names in the register pursuant to section 9 (2) with the system participation agreements and the volume reports pursuant to section 10, with regard to the completeness of the brand names for the packaging subject to system participation that the producer places onto the German market according to the register
- Delineation of producer status in the case of own brands with regard to section 3 (9)
- For audits commissioned or started on or after 1 July 2022: plausibility verification of register entries by comparing them with the producer's documentation, applicable in particular to service packaging, packaging for hazardous contents, transport packaging, reusable packaging
- of the producer's data reports with the data the producer reported to the applicable system

Tools:

- LUCID producer registration (public register, section 9)
- Every producer has been assigned a registration number, under which the DoC must be filed. All details pursuant to section 11 (1) must refer to the producer as identified by the registration number.

Sources of information:

In particular:

- LUCID
- System participation agreements
- Volume reports
- Producer's IT systems

Documentation:

- Erroneous register entry of producer data pursuant to section 9 (2) (from 1 July 2022 on: data about the packaging) Correction proposal, where applicable
- In the event of inconsistencies: (i) explanation of the system participation requirement for the brand names of packaging placed onto the German market vis-à-vis actual system participation, as well as (ii) addressing the inconsistency in terms of system participation (e.g. subsequent participation)
- Inconsistencies concerning producer status with regard to own brands

B.2: Audit area 2	Audit of the system participation agreements	Information and documentation

Description of the audit area:

Audit of the system participation agreements and reconciliation of parallel agreements, e.g. side letters, agreements governing the system participation of own brands, agreements with appointed third parties, written appointment by the producer, involvement of sector-specific solutions

Objective:

The aim of the audit is to ensure (i) the presence of system participation agreements for packaging subject to system participation that was introduced into a sector-specific solution on a non-exceptional basis, and (ii) that the entry pursuant to section 11 (2) no. 3 on the volumes of this packaging is correct. Participation in a system will only be deemed to have occurred when it was effected under a system participation agreement concluded in good time. A system participation agreement must include the requirement to participate certain packaging volumes in a system for recovery purposes or must address the matter in additional documents (specific agreements, contractually agreed volume reports) in a legally binding manner. The participated volumes by material type must arise from the documentation.

Location of the audit activities:

At the premises of the auditor and the producer / authorised representative

Approach:

Audit of the material provisions in the agreement pertaining to participation-relevant content

- Binding participation of the volumes placed onto the market in one or more system(s) (delineation to mere framework agreements, contingents, pricing agreements on unspecified volumes)
- Arrangement of participation through appointed third parties (e.g. broker, retailer)
- Audit of the participation scope (per material category and system), based on the system's (or systems') volume confirmation(s) **pursuant to section 7 (1)**
- Other agreements pertaining to influences on participation volumes (e.g. provisions governing deductions and contractual rights in the case of late payment, e.g. special right of termination)
- Comparison for contradictions to:

Sources of information:

- System participation agreements
- Correspondence regarding system participation agreements
- Agreements regarding participating in sector-specific solutions
- Correspondence regarding agreements for participating in sector-specific solutions
- Agreements with appointed third parties (including retail companies)
- Correspondence with appointed third parties (including retail companies)
- Producer's / authorised representative's internal checklists (where available)

Documentation:

- Entry regarding volumes per material type in kg per system, section 11 (2) no. 3, as per the agreements
- Documentation of provisions governing deducted volumes, stipulating counterparty and duration of the agreement

- Agreements on participation in sector-specific solutions (cf. audit area B.10)
- Correspondence regarding participation in sector-specific solutions
- Agreements with appointed third parties
- Correspondence with appointed third parties

Please note:

- A legal contractual audit is not part of the audit activities in relation to the audit of the system participation agreements and other agreements.
- Responsibility for fulfilling the system participation requirement remains with the producer, even if it was an **appointed third party** who entered into the agreement.
- In cases where an international producer has appointed an authorised representative, the producer remains solely responsible for registration, but the system participation requirement has been delegated to the authorised representative. The authorised representative remains required, however, to provide the documentation that is objectively necessary for an audit and to enable a visit to the producer's site (c.f. A4.3.3).
- A system participation agreement shall be deemed to have been concluded in good time only where all of the packaging subject to system participation placed onto the German market by the producer has been covered by a system participation agreement by no later than 31 December of the year prior to the year to which the DoC relates or where a contract spanning multiple years was in place. In cases where new products have been placed onto the German market during the reference year, the relevant packaging must participate in a system prior to the products being placed onto the market. A statutory distribution ban applies to packaging that has not participated with a system.
- Producers can participate in a system with their packaging that is subject to system participation even if some of this packaging accumulates as waste with sources of waste generation for which a sector-specific solution exists, where evidence can be shown that the requirements of the Verpackungsgesetz and these audit guidelines for the participation of the specific articles of packaging in the relevant sector-specific solution have been met.

Tools:

- Declaration of completeness technical guidelines
- Guideline for using the system participation requirement catalogue, and system participation requirement catalogue

B.3: Audit area 3	Structural and functional audit	Information and documentation

Description of the audit area:

Review, for risk assessment purposes, whether and to what extent the auditor can rely on the accurate and complete operational recording and processing of the relevant information in the area being assessed.

Objective:

The audit activities for the purpose of risk assessment also include an assessment of the adequacy of the internal control system (*structural audit*) where it is material to the determination of the packaging mass subject to system participation. The structural audit must cover, in particular, whether the internal control system is structurally adequate to prevent and/or identify and correct materially incorrect entries in the documentation under review (declaration of completeness and system participation documentation). The objective of the structural audit is to generate an opinion of the system for participation reporting (organisation, responsibilities/duties, communication / reporting processes and operational data processing). The results of the structural audit impact the scope of subsequent audit activities.

The structural audit is verified with a *functional audit*, in which observations and tests are used to investigate whether and to what extent the system generates correct results in the course of regular operations.

Location of the audit activities:

Preferably at the producer's premises; where an authorised representative has been appointed, at the authorised representative's premises

Structural audit approach:

- Organisational classification of the reporting area across the entire company
- Interviews with operationally responsible employees as per the organisation chart / standard operating procedures (SOPs)
- Determination of the IT process used to generate data for determining the volumes of packaging subject to system participation / sector-specific solution volumes

Sources of information:

In particular:

- Organisation charts
- Internal standard operating procedures
- Handbooks
- Checklists
- Interview results with responsible employees
- Printouts from the test run
- Screen shots (e.g. merchandise management system)

Documentation:

- Organisation charts
- Standard operating procedures (SOPs)
- Structural and functional audit result: Report of relevant results in regular operations
- Documentation of identified sources of errors
- Documentation of errors (e.g. in calculation methods)

- Where data processing procedures of external service providers are used: Existence of control mechanisms to ensure data quality
- Procedure to determine sales figures (e.g. from the operational IT system)
- Where an authorised representative has been appointed: IT processes, interfaces and SOPs used to ensure a correct volume transfer from producer to authorised representative
- Calculation methods relating to the volume parameters relevant for participation purposes
- Analysis of potential sources of errors (e.g. interfaces, no clearly defined responsibilities for collecting, reporting and maintaining packaging data)
- Method for recording returns (in the merchandise information system) and their impact on reporting values (cf. audit area B.9)
- Method of recording deductions due to damage or unsaleability
- Method of recording and documenting volumes that have been purchased with pre-participation
- Audit of the company-wide procedure for data reconciliation where an appointed third party is engaged
- Audit of the results of internal IT audits

<u>Functional audit approach:</u>

- Where the structural audit has indicated that adequate controls are in place, the auditor must undertake functional audits to satisfy themselves that these controls are effective. The auditor of the declaration of completeness therefore gathers audit evidence of the efficacy of the internal control system relating to the determination of the packaging mass subject to system participation. The objective of functional audits is, in particular, to determine whether the internal control system was in place continuously and was effective throughout the calendar year under review. Functional audits are necessary in the following circumstances, in particular:
  - Where the auditor's risk assessment is based on the assumption that certain control measures are effective, the auditor must conduct relevant functional audits of these control measures if they want to gain a degree of reasonable assurance for the audit result.
  - Further to this, the auditor is required to perform control measures deemed to be appropriate during the structural audit, if conducting substantive procedures alone would not be enough to achieve reasonable assurance for the audit result.
- Documentation of the reasons for using consumption-oriented procedures instead of sales-oriented volume determination procedures
- Documentation of simplifying procedures to determine deduction volumes
- Assessment of the efficacy of the control and monitoring measures employed by management with regard to the completeness of reports on packaging subject to system participation

- The functional audit contains, among other things, the following audit areas which are set out in detail below:
  - Delineation between packaging/non-packaging and classification of the system participation requirement using the typical source of waste generation (including use of the guideline for using the system participation requirement catalogue) (cf. audit area B.4)
  - Master data maintenance (cf. audit area B.5)
  - Sampling check (cf. audit area B.6)
  - Test run of a volume determination for a reporting period that has concluded (generally a monthly report) and comparison of the results (test run ↔ actual report) (cf. audit area B.7)
  - Reconciliation of the underlying volume parameters underpinning the calculation for a reporting period (e.g. month) with the financial accounting and reconciliation of the relevant payment transactions (cf. audit area B.8)

Please note for structural audits:

- The reporting process must proceed according to the dual control principle.
- Conclusive personnel provisions governing coverage for absent employees must be in place.
- Review of whether there are determinations on employees' job descriptions and qualification relating to the various roles pertaining to the determination and reporting of packaging subject to system participation
- Review of whether there are standard operating procedures for those employees operationally responsible (SOPs)
- Check whether relevant measures (providing information and making information accessible, training) ensure that employees will be able to properly enforce the requirements of the Verpackungsgesetz.
- The responsible employees entrusted with the DoC must have adequate knowledge of the Verpackungsgesetz and be informed of relevant publications / legally binding decisions of the ZSVR (interviews).

- Where IT is used to generate the volumes of packaging subject to system participation, review as to whether the collaboration of responsible specialist departments is provided for when developing/maintaining the IT application in addition to the employees of the IT department (assurance of technical expertise)
- Generally, only sales-oriented volume determination procedures satisfy the requirements for correct volume determination at the individual product level. Only in sub-areas, i.e. in certain justifiable exceptional cases, do consumption-oriented procedures lead to correct results (e.g. in the area of mail order cartons).
- There should be a verifiable procedure for updating master data.
- Deductions due to returns must have been made in such a way that they are supported with evidence and capable of being reviewed, and must be correctly accounted for in the volume determination. Deductions must be caused by evidence of actual occurrences (such as packaging damage or unsaleability, the collection and recovery of which must be documented in each individual case in a verifiable way).
- Often, linkage between sales volumes and master data information causes errors in downstream processing in spreadsheet programmes, particularly because of reference errors or incorrect overwriting.

Tools:

- System participation requirement catalogue, and the guideline thereon, together with decisions published by the ZSVR on applications pursuant to section 26 (1) nos. 23-25

B.4: Audit area	4	Determination of packaging subject to system participation (delineation between non-packaging and packaging that is not subject to system participation)	Information and documentation

Description of the audit area:

Audit of correct classification at the packaging versus non-packaging level.

Delineation between packaging that is subject to system participation and packaging that is not, in particular:

- **grouped packaging** and **shipment packaging** (both subject to system participation) versus **transport packaging** (not subject to system participation)
- packaging subject to system participation versus **packaging for hazardous contents**
- In 2021: recording of packaging defined as **'single-use beverage packaging subject to deposit'** since 1 January 2022 which had previously been subject to system participation and had participated in the German deposit scheme ('DPG') before that date.

This audit area falls within the functional audit and is closely related to the following audit areas:

- Master data maintenance
- Sampling

Objective:

Audit of the delineation between packaging and non-packaging, as well as the correct classification of all packaging components and the subsequent classification as a particular packaging type, is designed to ensure that all of the producer's packaging subject to system participation has actually participated in a system.

Location of the audit activities:

Preferably at the premises of the producer

Approach:

- Check against legal requirements and/or regulations by the ZSVR whether the producer:
  - has correctly delineated packaging from non-packaging (product, product components), and

Sources of information:

- Article lists
- Product data sheets from packaging suppliers
- Product range lists / producer's website
- Externally generated packaging master data
- Producer's merchandise management systems
- From 1 July 2022 on: producer registration for packaging that is not subject to system participation
- documentation of new GTIN being filed in DPG Deutsche Pfandsystem GmbH's master database; invoices issued by DPG Deutsche Pfandsystem GmbH for GTIN registration fees
- documentation of classification of packaging for hazardous contents

Documentation:

- Incorrect classification of certain articles / article groups
- Confirmation of correct classification

- has recorded all packaging components, and
- has correctly classified the packaging with regard to the system participation requirement (the guideline and the system participation requirement catalogue itself).

- The correct delineation between packaging and non-packaging as well as classification as a packaging type that is not subject to system participation must be reviewed using the sampling method (cf. audit area 6).

Please note:

- The term packaging is defined in section 3 (1)-(5), and detail is provided in annex 1 to section 3 (1) using examples.
- When assigning the category of packaging type, special attention should be paid to correctly distinguishing between **transport packaging** and retail packaging (in particular shipment packaging) and grouped packaging.
- Single-use beverage packaging that was not subject to deposit before 1 January 2022 (e.g. fruit juice in single-use plastic beverage bottles or prosecco in cans), but that was participated in a nationwide deposit scheme before 1 January 2022 by the producer remains subject to system participation until 1 January 2022.
- In the case of exemptions from the system participation requirement due to hazardous contents, the classification must be documented as per section 3 (7) in conjunction with annex 2 to section 3 (7).

Tools:

- System participation requirement catalogue, and the guideline thereon, together with decisions published by the ZSVR on applications pursuant to section 26 (1) nos. 23-25
- Subject-specific paper on the delineation between packaging/non-packaging published by the ZSVR on its website (www.verpackungsregister.org)
- Annex 1 to section 3 (1)

B.5: Audit area 5	Master data maintenance within the company	Information and documentation

Description of the audit area:

Review that **'master data'** is correctly maintained within the company

Objective:

The review of how master data is maintained is intended to ensure that complete, current and correct master data is available for volume determination.

Approach:

- Identification of the relevant 'article master', including all packaging components with system participation requirement classification (e.g. according to the primary, secondary, tertiary packaging level)
- Review of the article master for completeness of the producer product range (e.g. including service packaging, seasonal goods and special offer products)
- Review of the article master for completeness of the producer's product range (mail order business / online retail)
- For retail companies: review of recording of volumes that have been purchased with pre-participation
- Visual check for missing individual packaging weights and/or the relevant weight of a unit of packaging per material category (depending on how sales figures are determined)
- Determination of the process for determining master data, e.g. by:
  - Review of the producer specification / product data sheet
  - Inspection weighing, whereby the producer observes the MessEG[3] and the MessEV
  - Information from the packaging supplier
  - External weighing in compliance with the MessEG and the MessEV; here A.A2.4 applies for the auditor.
- Determination of the date of the last master data review / whether up-to-date (not more than two years in the past)

Sources of information:

In particular

- Producer specifications and the packaging supplier's product data sheets
- Article lists
- Producer's website, showing range of articles
- Externally generated packaging master data (weighing protocols)
- Interview results
- Merchandise management system

Documentation:

- Compliance with weights and measures law as set out in the MessEG and MessEV; use of an uncalibrated scale must be documented in the audit report, sampling must be increased accordingly
- Incorrect classification in product data sheets
- Master data not sufficiently up-to-date

[3] Because weights are being used in commercial transactions, compliance with weights and measures law is necessary (section 33 MessEG).

- Accuracy of the master data must be reviewed using sampling

Please note:

- For all weighings, it should be noted and documented that the scale used at the time of the weighing was calibrated and a valid calibration certificate is available. A precision category with maximum allowances of at least 5g </= e are to be used. Any deviations are to be highlighted.
- Where product data sheets / specifications for the packaging are used to determine master data, attention must be paid at this juncture that the packaging material is correctly categorised. **P**articular care must be taken regarding correct classification in the composite category as per the definition for **'composite packaging'** as set out in section 3 (5) in conjunction with sections 11 (2), 16 (3).
- Audit note: the definition of 'composite packaging' in section 3 (5) contains two properties that make up composite packaging; sections 11 (2), 16 (3) contains an additional property for the material classification in a DoC context. All characteristics must be cumulatively fulfilled:

  1) Different material types are used. Packaging will only be deemed to be composite packaging when the packaging, or a packaging component, comprises at least two types of the materials set out in section 16 (2) (cf. section 3 (5)).

  2) The individual materials cannot be separated by hand (cf. section 3 (5)).

  This means that the definition of composite not only includes flat sheets such as PET/aluminium/PE, but also any type of tightly bonded packaging components that cannot be separated by hand (such as a paper label glued onto a plastic film or an aluminium closure sprayed with a plastic compound). As such, the test of whether something is a composite encompasses both the material and the construction of the packaging.

  The hand-separation requirement relates to the recovery of the packaging material. Only packaging components which the final consumer can separate without tools will be deemed capable of being separated by hand. Whether the final consumer actually effects the separation is irrelevant.

  3) No single material type exceeds 95%.

  It is important that the test of the 95-percent rule (cf. the practice regarding the Verpackungsverordnung for the time prior to 1 January 2019; cf. section 3 (5) in conjunction with sections 11 (2), 16 (3)) must be applied to every component of the packaging that can be separated. That means that every component of a piece of packaging that can be separated can be classified as a monomaterial or as composite packaging.

- Description of the standard weighing process where any anomalies are present

- For companies with a range of products that changes regularly (where seasonal goods are concerned or as part of the business model as a whole), the auditor should seek to make sure that multiple examples are retained for each type of packaging. The samples used should be labelled.

Tools:

- User guides for the producer's IT systems

B.6: Audit area 6 Sampling	Information and documentation
Description of the audit area: Audit of the article master data This audit area falls within the functional audit and is closely related to the following audit areas: • Delineation between packaging/non-packaging and classification according to the system participation requirement catalogue; delineation from packaging that is not subject to system participation (transport packaging, packaging for hazardous contents, reusable packaging, single-use beverage packaging that participated in the DPG scheme on a voluntary basis before 1 January 2022) • Master data maintenance Objective: The purpose of the sampling procedure is to formulate an opinion on the accuracy of the article master data as a whole, based on the result of a sample. Location of the audit activities: Preferably at the premises of the producer Approach: • Sample selection o The basis is the total article list of the product range in the relevant reference year. o The selection can be made either on-site at the premises of the producer or in advance for when the audit is scheduled.	Sources of information: In particular • Sampling list (possibly before the audit) • Original packaged articles • Producer specification and other product data sheets and/or protocols from third party weighings • Inspection weighing protocols • Photos • Registered brand names pursuant to section 9 (2) no. 4 • From 1 July 2022 on: producer registration for packaging that is not subject to system participation Documentation: • Incorrect total article list • Material errors in the filed packaging weights

- The selection of the sample must be made according to the principles of inductive statistics, especially bearing in mind the size of the product range and its sales figures.

- Sampling appraisal
  - Delineation between packaging and non-packaging (product), including sampling using the guideline for using the system participation requirement catalogue and the system participation requirement catalogue itself, for whether the packaging has been correctly categorised as grouped packaging subject to system participation and not as transport packaging
  - For packaging of hazardous contents as per section 3 (7) in conjunction with annex 2 to section 3 (7), all documentation justifying the classification must be reviewed (full investigation)
  - Review of whether all of the sales unit's packaging components have been recorded
  - Review of correct material classification (material type pursuant to section 16 (2)) (cf. also remarks about the definition of composite in audit area B.5), where necessary referring to the articles as originally packaged
  - Check the packaging weights recorded in the master data by weighing them (test whether the material types and weights of the selected articles of packaging subject to system participation were correctly determined)
  - Weighing multiple times to determine variance values

Please note:

- In sampling, one describes a portion of a whole that has been chosen according to certain criteria.
- The sampling is based on the delineation between packaging/non-packaging (see annex 1 VerpackG and the subject-specific paper on the delineation between packaging/non-packaging, which was published by the ZSVR) and the delineation of packaging subject to system participation (guideline and system participation requirement catalogue).
- The sampling size should be structured in such a way that reasonable assurance of the outcome can be gained. It should cover various types of packaging (it should include a review of the most cost-intensive packaging in terms of participation, and the packaging for articles with the highest sales figures), with at least three different items of packaging being weighed. Depending on the size of the product range, the selection should be adjusted upwards. Particularly where very lightweight packaging is concerned, the number of individual articles of packaging should be increased to improve the accuracy of the measurement results.

- Incorrect classification by material type
- Incorrect classification as non-packaging
- Incorrect classification as transport packaging
- Incorrect classification of composites to a material degree

- Where the originally selected sampling indicates a larger number of inconsistencies, sampling should be increased as part of the audit in order to gain reasonable assurance.
- Where filled and unfilled packaging is presented, care should be taken that all packaging components are weighed.
- In the case of filled packaging, care should be taken that all contents are completely emptied (without any residues) before weighing.
- Inspection weighings should be performed wherever possible in the presence of the employee responsible for the master data, if no external weighing was conducted.
- In the event of immaterial weight inconsistencies, the auditor is responsible for deciding according to their own judgement whether the cause was the result of circumstances that could not be influenced (e.g. moisture content, production process and/or residues) or of incorrect master data determination. The goal of reasonable assurance remains unaffected.
- Incorrect category classifications often occur in connection with composites (cf. A3.1 and audit area B.5).

B.7: Audit area 7	Volume determination test run	Information and documentation

Description of the audit area:

Volume determination test run

Objective:

Volume determination functional audit

Location of the audit activities:

At the premises of the producer

Approach:

Test run of a volume determination for a reporting period that has concluded (generally a monthly report, unless the company only reports annually) and comparison of the results of the test run with the actual report In the case of inconsistencies, these have to be documented in such a way that they can be followed (possible reasons include intra-year correction postings or adjustments to weighing master data).

Tools:

Previous audit result

Sources of information:

- Producer's IT systems
- Standard operating procedures/SOPs
- Report for the trial period
- Financial transactions for the test period

Documentation:

- Successful test run
- Anomalies

B.8: Audit area 8	Financial accounting reconciliation	Information and documentation

Description of the audit area:

Reconciliation between the underlying volume parameters underpinning the calculation for a reporting period and financial accounting

Objective:

Functional audit of volume documentation

Location of the audit activities:

At the premises of the producer

Approach:

Reconciliation between the underlying volume parameters underpinning the calculation for a reporting period (e.g. month) and financial accounting, and check of these parameters against the relevant payment transactions to the system / financial accounting department cash flow resulting from distribution Review of volume deductions made due to late payment, e.g. a system exercising its special right of termination

Tools:

Previous audit result

Sources of information:

- Producer's IT systems
- Financial accounting documentation
- Account statements
- Standard operating procedures/SOPs

Documentation:

- Successful reconciliation
- Anomalies

B.9: Audit area 9	Final review of volumes subject to system participation	Information and documentation

Description of the audit area:

Final review of the reporting volumes subject to system participation

Objective:

Mathematical comparison between the volumes determined (audit result) for a producer (as identified by their registration number) in relation to the volumes of packaging subject to system participation reported for a producer (as identified by their registration number); the comparison is carried out by the auditor following the end of a given reference year in order to obtain reasonable assurance.

Location of the audit activities:

Preferably at the premises of the producer

Approach:

- Mathematical review of the total reporting volumes using the producer's data after the conclusion of the reference year and after the producer has prepared the year-end report; the audit must be specific to a producer (as identified by their registration number); 'group volumes' or other volume aggregations of several registration numbers are not permissible.
- Carrying out a comparison of the reporting volumes in line with the declaration of completeness pursuant to section 11 (2) and the year-end reports concerning the packaging volumes in accordance with section 10 (1) actually placed onto the German market during the previous calendar year submitted typically after the end of a calendar year owing to contractual agreements between producer and system with the year-end report made to the system and the confirmation drawn up accordingly (cf. section 7 (1)).
- Mathematical review of the **'commercial volumes'** (retail and grouped packaging that typically does not accumulate as waste with private final consumers after use) pursuant to section 15 (1) no. 2 according to the system participation requirement catalogue in addition to the guideline; commercial volumes are not subject to system participation, but must be included in the declaration of completeness (mass / material type) pursuant to section 11 (2) no. 2.

Sources of information:

In particular

- Sales list with article master data (reference year)
- Volume confirmations from the dual systems
- Where applicable, confirmation(s) of the pre-licensed service packaging or other documentation showing this
- Producer specifications and other product data sheets
- Documentation for exports from producers' immediate recipients
    - Export certificates (customs papers, invoices and accompanying documents) that identify the retailer as the exporter
    - List of exported volumes at the article level

Documentation:

- Complete documentation of upstream distributor's service packaging participation
- Complete documentation of evidence of deduction volumes
- Complete documentation of recovery of deduction volumes
- Documentation of classification of packaging for hazardous contents

- **Service packaging:** check whether it was already sourced with system participation (concrete evidence). If there is no concrete evidence of participation by an upstream distributor (using this distributor's registration number as reference), this must be taken into account when calculating volumes for the year-end report. In this situation, a consumption-oriented approach may be suitable. Likewise, producer packaging volumes must not be seen as having participated with a system if evidence can be provided that they were purchased with pre-participation.
- **Single-use beverage packaging subject to deposit:** verify that no deductions were made for volumes that voluntarily participated in a deposit scheme prior to 1 January 2022.
- Mathematical review of the volumes for which a third party – as an appointed third party – oversaw system participation (pursuant to section 35 (1)) according to the confirmation and/or notification from the system(s). Reimbursement documentation for participation fees must be reviewed as well. Sampling is insufficient in this area **(full investigation).** Volumes pursuant to section 35 (1) (reporting by **appointed third parties**) must generally be compared with the systems' confirmation pursuant to section 7 (1). Immaterial inconsistencies may emerge due to variations in the measurement date.
- Only clearly evidenced exports are to be recognised as **planned exports** in line with section 12: it must be clearly identifiable at the time it is placed onto the market for the first time from external circumstances, such as the design of the packaging or the accompanying documentation, that the relevant packaging is exclusively intended for export (customs papers or invoices and accompanying documentation that expressly states 'export packaging'). **Relevant evidence includes, for example, corresponding delivery documentation** from the producer to the retailer and related export certificates (customs papers, invoices and accompanying documents) that identify the retailer as the exporter.
- Subject to strict conditions, a retailer/redistributor undertaking an **'independent' and/or 'unplanned' export** may also lead to a retrospective exemption from the system participation requirement pursuant to section 12 if evidence can be produced that the packaging that has participated in a system is not handed over to final consumers in Germany and/or the jurisdiction of the Verpackungsgesetz. To this end, the export must, inter alia, be documented in a verifiable form by the initial distributor / producer. The export evidence must be presented for the audit and the auditor is required to review it by way of

sampling. A legal right to a refund from the system does not arise in such a case, however.

- The exceptions for retrospective deductions pursuant to section 7 (3) are to be **interpreted very strictly:**
    - In accordance with section 7 (3), deductions are only permissible if the packaging was transferred for recovery pursuant to section 16 (5) and verifiable documentation is available in each individual case. The documentation for complying with the recovery requirements for deduction volumes pursuant to section 7 (3) must be confirmed in the declaration of completeness and checked **(full investigation of the documentation and filing of the individual documentation in LUCID by the producer) accordingly.**
    - Deductions of so-called 'retail returns', i.e. returns of packaging subject to system participation for surplus goods that the producer accepts back from a retailer, are prohibited. The packaging had already become subject to system participation the first time it was placed onto the German market by the producer.
    - Deductions in cases outlined under section 3 (9) **in the relationship between the agent (e.g. contract producer) and third parties (proprietors of own brands, e.g. trading companies) are excluded. In the case of section 3 (9), placement onto the German market only occurs by the ordering third party. Packaging is not subject to system participation until this placement onto the German market takes place.**
- Review of service packaging purchased with pre-participation as per section 7 (2); these volumes must not be included in the volumes subject to system participation.

Please note:

- Where different IT systems or data processing programmes are used, or where multiple departments are involved, care must be taken that data is merged correctly (interface issues).

  Returns due to damage or unsaleability as per section 7 (3) that can be evidenced and are recorded in the merchandise management system in such a way that they can be reviewed, are deemed not to have been placed onto the German market. Deduction volumes must be documented in a verifiable way in every instance. The documentation process in the declaration of completeness, with documentation deemed to be part of

the declaration of completeness, is described in the declaration of completeness technical guidelines. In the audit report, it must be confirmed that the deduction volumes have been cross-checked with the merchandise management system, and that the number and plausibility of the individual documents were able to be confirmed in each case as per section 7 (3). If this results in a negative value, the period settings should be reviewed. Tools: • Spreadsheet programme (e.g. Excel) • Computing machines for uncoded data	

B.10: Audit area 10	Sector-specific solutions	Information and documentation
Description of the audit area: Review of the packaging generally subject to system participation returned according to section 8 (sector-specific solution packaging) by material type and mass in the reference year, section 11 (2) no. 4 Objective: Determination of the correct packaging volumes. Where the initial distributors do not fulfil the requirements of section 8 through the sources of waste generation involved in the **sector**-specific solution, recourse to the exemption clause is unavailable and the participation requirement pursuant to section 7 (1) remains in force. Location of the audit: At the producer's premises; follow-up audit steps at the auditor's premises Approach: • Review of the transmission of the sector-specific solution's notification to the ZSVR and/or documentation of the sector-specific solution's operator to evidence the volumes for the producer • Comparison of the delivery data with the notification – delivery/supply only to the sector-specific solution the notification relates to / only to the sources of waste generation listed in the notification / notification of changes (as last amended), reflecting the fact that the notification and the notification of		Sources of information: • Notification of the sector-specific solution (as last amended), especially the list of sources of waste generation • Agreements regarding operating/participating in sector-specific solutions • Written correspondence with state authorities and the ZSVR • Delivery notes to sources of waste generation • Documentation of the packaging introduced into the sector-specific solution in the producer's IT systems

changes (particularly where sources of waste generation have been added) only come into effect four weeks after receipt of notification by the ZSVR (section 8 (2))

- Review of the conclusion of a financing agreement between the producer / operator of the sector-specific solution where multiple producers are involved
- Agreements with operators of sector-specific solutions about involvement in the sector-specific solution (e.g. regarding deduction volumes)
- As a producer that operates a sector-specific solution as the sole producer: review of the agreements to supply the sources of waste generation in relation to the introduced packaging (e.g. deduction volumes)
- Sampling: comparison of producer's delivery notes for sector-specific solution packaging with the list of sources of waste generation contained in the notification
- Review of the list of sources of waste generation filed with the producer for inconsistencies with the notification of the sector-specific solution
- Review for apparent servicing of trading companies as 'sources of waste generation'
- Review that packaging is eligible for a sector-specific solution (no single-use beverage packaging subject to deposit)

Please note:

- Pursuant to section 8 (1), the producer's duty to undertake system participation is avoided only where the producer, or an intermediary distributor, has accepted the return of the retail packaging they have placed onto the German market at comparable sources of waste generation within the meaning of section 3 (11), and has transferred it for recovery.
- A legal review of the agreement for the operation of / participation with a sector-specific solution is not necessary.
- Providing evidence of the packaging volumes placed onto the German market via comparable sources of waste generation within the meaning of section 3 (11) via studies, sorting analyses or market opinions is prohibited. Evidence must instead be furnished on a case-by-case basis / with regards to the individual sector-specific solution.
- Agreements governing deduction volumes in connection with the operation of the sector-specific solution have no effect; the relevant packaging is fully subject to system participation.

- Documentation of the determination of the packaging introduced into a sector-specific solution
- Procedure to determine volumes in the IT systems / relevant documentation

Documentation:

- Principles, according to which packaging collected by the sector-specific solution is determined, that a producer can use to participate in a sector-specific solution
- Determination of the sector-specific solution volumes

- Deposit-free one-way beverage packaging pursuant to section 31 (4) may not be introduced to a sector-specific solution pursuant to section 8 (1).
- Trading companies (including shopping centres) cannot constitute sources of waste generation within the meaning of section 8 (1) (check for apparent anomalies).
- 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), packaging subject to system participation delivered for the retail activity may not be taken into account for the sector-specific solution.
- Where the initial distributors do not fulfil the requirements of section 8 through the sources of waste generation involved in the sector-specific solution, recourse to the exemption clause is unavailable and the participation requirement pursuant to section 7 (1) remains in force.

Tools:

- DoC for the previous reference years

B.11: audit area 11	Declarations of completeness that were filed too late	Information and documentation
Description of the audit area: Reconciliation of audit planning and statutory provisions on timely DoC filing Objective: The objective is to ensure that the statutory deadline is complied with and that, in the case of late audit assignments, the delay for the outstanding DoC is minimised. It is to ensure that future DoCs are filed on time. Sole responsibility for filing the DoC on time lies with the producer. Location of the audit activities: At the premises of the auditor and the producer / authorised representative Approach: Comparison of • date of the audit assignment / notice of order		Sources of information: In particular: • Producer information • Notice of order to file a DoC Documentation: • Determination of the reasons for the delay • Definition of a schedule in case another DoC will have to be filed in the following year

• audit scope and audit procedure • probability of the statutory deadline being met • If the DoC was filed late in the previous calendar year, any deviations from the schedule that was defined in the previous year for the following year must be documented, as must the reasons for these deviations. Please note: • In the case of ordered DoCs, the date defined in the order notice is applicable. • If the DoC was filed late in the previous calendar year, the schedule that was defined for the following year must be taken into account.	• Explanation of effective countermeasures to ensure a timely filing in the following year

B.12: audit area 12	Ordered DoCs	Information and documentation
Description of the audit area: Comparison of the audit documentation with the notice of order for deficiencies that have arisen Objective: The objective is to ensure that the producer has remedied the deficiencies defined in a notice of order. Location of the audit activities: At the premises of the auditor and the producer / authorised representative Approach: Comparison • of contents of the notice of order (thrust, reasons, annexes) regarding the defined deficiencies Tools: Notice of order		Sources of information: In particular: • Producer or authorised representative information Documentation: • Representation of the deficiencies listed in the notice of order • Confirmation that the deficiencies defined in the notice of order have been remedied

B.13: audit area 13	Inaccuracies and incompleteness that the ZSVR has identified in this producer's previous DoCs	Information and documentation

Description of the audit area:

Comparison of the audit documentation with the ZSVR's request (notice of order) that further documentation from previous DoC of this producer / the producer's authorised representative be filed for review. Review period: three full reference years before audit begin.

Objective:

The objective is to prevent the same inaccuracies and incompleteness from being repeated in following years.

Location of the audit activities:

At the premises of the auditor and the producer / authorised representative

Approach:

Comparison

- of audit documentation with the ZSVR's order as per section 11 (3)

Tools:

- **The ZSVR's request (notice of order) as per section 11 (3)**

Sources of information:

In particular:

- Producer or authorised representative information

Documentation:

- Representation of the inaccuracies and incompleteness listed in the request
- Confirmation that the inaccuracies and incompleteness defined in the request have been remedied

B.14: audit area 14	Administrative order imposing fines for previous inaccurate or incomplete DoCs of this producer	Information and documentation

Description of the audit area:

Comparison of audit documentation with enforcement authority notifications from administrative offence proceedings as per section 36 (1) no. 11 (2nd and 3rd alternatives) and section 26 (1) no. 4. Review period: three full reference years before audit begin.

Objective:

The objective is to prevent repeated statutory violations.

Location of the audit activities:

At the premises of the auditor and the producer / authorised representative

Approach:

Comparison

- with **hearing notifications from the enforcement authorities, any notices** (including notices of discontinuance of the proceedings) in connection with administrative offence proceedings initiated due to previous inaccurate or incomplete DoCs of the producer
- information about the state of the proceedings

Tools:

- Hearing notifications from the enforcement authorities
- Producer's opinions
- Any notices, including notices of discontinuance of the proceedings

Sources of information:

In particular:

- Producer or authorised representative information
- Hearing notifications from the enforcement authorities, any notices

Documentation:

- Representation of the allegations raised and/or statutory violations determined in the administrative offence proceedings
- State of the proceedings (if ongoing)
- Confirmation that the suspected or identified legal breaches have not occurred in the reference year

C Audit documentation

1 Evaluation and audit result

1.1 In their notes for each audit activity (B.1-B.14), the auditor must set out the extent to which the entries in the declaration of completeness conform with the auditor's findings.

1.2 Where the auditor arrives at an audit result with reasonable assurance which finds that the entries in the declaration of completeness conform with the requirements of the Verpackungsgesetz and these audit guidelines, the auditor must issue a confirmation.

1.3 Where the auditor arrives at an audit result with reasonable assurance which finds that the entries in the declaration of completeness do not conform with the requirements of the Verpackungsgesetz and these audit guidelines, the auditor must issue a qualified confirmation (where the producer's report can be confirmed with reasonable assurance, but other qualifications exist) or decline to issue a confirmation (where the producer's report cannot be confirmed with reasonable assurance). The latter also applies for a qualification resulting from an inability to fully review the entries in the declaration of completeness.

1.4 In cases where the confirmation is declined or only issued with qualifications, the producer and, in cases where an authorised representative has been appointed, the authorised representative must be notified of this fact immediately. Where the overall result contains qualifications or a rejection, the reasons must be specifically stated in the audit report.

2 Audit report

2.1 A report must be issued in German (or as a certified translation) containing the result of the DoC audit pursuant to section 11 (3). The report must set out how the auditor reviewed the entries made in the DoC and what the results of that review were.

2.2 The report must cover at a minimum the following information and entries (qualitatively, not in the sense of a sub-opinion):

2.2.1 Producer required to prepare a declaration of completeness in accordance with published register entries pursuant to section 9 (2) no. 1:

2.2.2 Registration number within the meaning of section 9 (4);

2.2.3 Reference to the area of activity (addressee's sector);

2.2.4 Description of the subject of the audit (section 11);

2.2.5 The reason for filing the declaration of completeness (e.g. because a de minimis threshold has been exceeded – specifically citing the de minimis threshold, because the responsible state

authorities or the ZSVR requested (ordered) it to be filed or because the producer is voluntarily filing the declaration of completeness);

2.2.6 Underlying legal regulations (e.g. Verpackungsgesetz; where necessary referring to the administrative regulations of the ZSVR, in particular the system participation requirement catalogue with reference to the relevant product data sheet according to product group number);

2.2.7 Company-related documentation referred to (e.g. system participation agreements, with contract date), sales statistics, documentation of export volumes, returns and deductions, product data sheets, producer specifications, documentation of classification as hazardous contents);

2.2.8 Type, extent and timeframe of the audit;

2.2.9 Date of the on-site audit and participants in the audit (on behalf of the company and the auditor);

2.2.10 Volume in kilogrammes per material type (volumes subject to system participation pursuant to section 7 (1) and volumes pursuant to section 15 (1) no. 2);

2.2.11 Qualitative result (audit findings for each individual audit area including possible qualifications to supplement the auditor's confirmation). The audit report must set out how the qualitative result was arrived at and include a description of the audit activities performed on each individual audit area, as well as all sources of information used during the audit.

2.2.12 The number and type of individual documents for deduction volumes pursuant to section 7 (3) and packaging from unplanned exports pursuant to section 12;

2.2.13 Confirmation of the review performed of the documentation for deduction volumes pursuant to section 7 (3) including recovery documentation and evidence of deduction volumes for packaging from unplanned exports pursuant to section 12 including confirmation of the comparison made with the merchandise management system per individual case;

2.2.14 Confirmation of the review performed of the volume of pre-participated service packaging recognised as not subject to system participation pursuant to section 7 (2), indicating the volume;

2.2.15 Confirmation of the review performed of the volume of packaging of hazardous contents recognised as not subject to system participation pursuant to section 12 in conjunction with section 3 (7) VerpackG (in kilogrammes and per material type);

2.2.16 Reasoned statement of the appropriateness of the sampling in the merchandise management system and financial accounting system;

2.2.17 A reviewed list of the sector-specific solution's supplied sources of waste generation via which the producer's packaging has been collected, stipulating the volumes recorded for the producer for each source of waste generation.

2.2.18 Description of the process for determining the packaging introduced into a sector-specific solution;

2.2.19 Description of subsequent participations, where applicable;

2.2.20 Confirmation that the auditor is free from financial conflicts of interest;

2.2.21 For DoCs that were filed too late: Determinations on the time schedule where a DoC has to be filed again the following year; statement of effective countermeasures for ensuring deadlines are met in the following year; documentation of the reasons for non-compliance with the time schedule determined for the previous year;

2.2.22 Confirmation that inaccuracies and incompleteness identified in a notice of order to submit a DoC do not exist in the reference year (review period: three full reference years before audit begin);

2.2.23 Confirmation that the inaccuracies and incompleteness that the ZSVR identified in the course of an audit of a previous DoC do not exist in the reference year (review period: three full reference years before audit begin);

2.2.24 Confirmation that the alleged breaches relating to incorrect or incomplete DoCs raised in administrative offence proceedings have not occurred in the reference year (review period: three full reference years before audit begin);

2.2.25 Divergence from the ZSVR's administrative regulations under A2.1 and A2.2 if (i) the producer or their authorised representative has proceeded on the basis of a different legal interpretation, (ii) the auditor is of the opinion that the producer's legal interpretation is correct and (iii) a clarification of the underlying question in accordance with the process set out in C.4 for dealing with legal questions has not eliminated the need for deviation, in the opinion of the producer and auditor; The documentation must be completed under the heading expressly designated 'Divergence from the audit guidelines and/or the system participation requirement catalogue, and the guideline thereon'.

2.2.26 Place, date, signature, name, auditor ID.

2.3 The audit result described in the auditor's confirmation must be explained, particularly in the event of a qualified confirmation or where the auditor has declined to issue a confirmation.

2.4 The auditor must document the audit activities that support their opinion and the evidence obtained and other notes (in the sense of working papers). The documentation must be assembled in such a way that it can be followed and reviewed by the report addressee within the meaning of A.4.3. The documentation must also show at the same time that the audit was performed in conformity with these audit guidelines.

3 Electronic filing in the ZSVR's register

3.1 Only when the following documents have been filed in LUCID, the ZSVR's electronic filing platform, will the declaration of completeness be deemed to have been filed within the meaning of section 11 (1). For technical reasons, only the following approach can ensure the conclusiveness of the reference of the confirmation to a concrete version of the producer's declaration:

3.1.1 By making the entries in the declaration of completeness pursuant to A3.2, an unchangeable PDF document – the so-called producer declaration – is generated. It must be given a qualified electronic signature by the auditor, and filed in LUCID.

3.1.2 The auditor's certificate must be filed in LUCID with a qualified electronic signature.

3.1.3 The audit report must be filed in LUCID electronically.

3.1.4 The systems' volume confirmations pursuant to section 7 (1) must be filed in LUCID electronically, by the producer or appointed third party.

3.2 Only when all the documents under C.3.1 have been filed in LUCID is the declaration of completeness deemed to have been submitted. For information about the technical process for filing the declaration of completeness, please refer to the declaration of completeness technical guidelines.

4 Dealing with legal questions

4.1 Legal questions connected to the wording and application of these audit guidelines must be submitted to the ZSVR on an anonymised basis. 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.

4.2 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.

4.3 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. The annual training courses are also used to share experiences

connected with the audit guidelines without prejudice to confidentiality, as set out in C.5. Auditors' comments can lead to the audit guidelines being amended as set out in C.6.

4.4 Any divergence from the system participation requirement catalogue and the guideline when classifying packaging as subject to system participation must be documented in the audit report as set out in C.2.2.25. Where necessary, an application pursuant to section 26 (1) no. 23 must be made to the ZSVR. Explicit reference is made to the process set out in C.4.1. Decisions published by the ZSVR on applications pursuant to section 26 (1) nos. 23-25 must be given due regard.

5 Confidentiality

The auditor has a duty to keep confidential the information shared with them by a given system and any knowledge obtained in the course of the audit, in particular commercially sensitive data (clients, prices, tonnages, etc.) and only to disclose this information to third parties where required to do so by law or where necessary for the purposes of clarifying a legal question by the ZSVR (the latter on an anonymised basis). Anyone assisting them must also be subject to this duty of confidentiality. This is without prejudice to professional privilege.

6 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. The validity of the audit guidelines is defined for each new version (cf. A.2.1).

Appendix 1: Glossary

Appendix 2: Samples: Audit certificates, 'producer declaration'

*****

Appendix 1: Glossary

The explanations of the following terms are binding within the scope of these audit guidelines.

Term	Explanation	Item
Appointed third party	An **'appointed third party'** is a person (natural persons or companies) whom **'producers'** and distributors can instruct to perform their duties under the Verpackungsgesetz. Exception: For registration under section 9 and for data reports under section 10, the use of appointed third parties to perform duties under the Verpackungsgesetz is prohibited pursuant to section 33. Where the use of an appointed third party is permitted, the following applies: - The various rights and obligations of each party, e.g. in connection with performing returns and recovery requirements and record keeping, must be set out *in writing*. - An operational involvement of an appointed third party in connection with system participation is only permitted where the third party explicitly acts on behalf of the producer and undertakes participation under the producer's name for the producer's specific participation volumes. A follow-up control can be performed by the producer using the confirmations for the participated volumes by material type that their **'system'**/systems has issued the producer pursuant to section 7 (1). This confirmation must also be issued if participation has been arranged by an appointed third party.	B.2
Authorised representative	A natural or legal person or a joint partnership with legal capacity located in Germany that was appointed by a producer without a branch in Germany to perform all obligations on their behalf in order to fulfil the producer obligations under the Verpackungsgesetz.	A.4.2
Reference year	**'Reference year'** is the calendar year for which the declaration of completeness is submitted.	Introduction
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, for example, can be used to determine whether something is a sector.	B.10
Sector-specific solution	**'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: - Only one or more **'initial distributor(s)'** within a **'sector'** can collaborate in a sector-specific solution.	B.10

	- 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 be effected at sources of waste generation that are comparable to private households pursuant to section 3 (11), and that are supplied either by the collaborating **'initial distributors'** themselves or by an intermediary distributor in a manner that can be evidenced. - The collection (return) must be free of charge from the point of view of the surrendering parties.	
BGBl.	**'BGBl'** is the abbreviation for the Bundesgesetzblatt – the Federal Law Gazette.	Appendix 1
IT systems	**'IT systems'** are systems used for electronic data processing.	A4.3.2
EfbV	**'EfbV'** is the abbreviation for the 'Verordnung über Entsorgungsfachbetriebe, technische Überwachungsorganisationen und Entsorgergemeinschaften' – Ordinance on Specialised Waste Management Companies, Monitoring Organisations and Waste Disposal Associations dated 2 December 2016 (BGBl. I, page 2770), last amended by article 2 of the Act dated 20 May 2021 (BGBl. I, page 1145) in the version currently in force.	B.9
Initial distributor	**'Initial distributor'** is a synonym for the term **'producer'** pursuant to section 3 (14) and is therefore used synonymously with 'producer'.	Introduction
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.	A3.1
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 51 of the Act of 10 August 2021 (BGBl. I, page 3436), in the version currently in force.	A4.3.3
Producer	**'Producer'** is a distributor within the meaning of section 3 (14), section 3 (9).	Introduction
Reasonable assurance	**'Reasonable assurance'** is the auditor's standard for the audit of the DoC. To obtain reasonable assurance, the auditor must design the audit so that inaccuracies and violations of the Verpackungsgesetz can be identified in determining the packaging volumes that are indicated in the DoC by mass and weight and when reviewing the documentation for complying with recovery requirements. In practice, this means that the auditor assesses the inherent risk and the control risk. If there is an audit risk according to this, i.e. the proba-	A.2.5

	bility that major errors in the packaging volume or the documentation for complying with the recovery requirements remain undetected, the auditor must minimise the risk accordingly by expanding and intensifying their audit activities.	
System participation requirement catalogue	The **'system participation requirement catalogue'** and the **'guideline'** comprise 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 can be accessed in the version currently in force on the ZSVR's website at https://www.verpackungsregister.org/.	A2.2
Guidelines	Administrative regulations of the ZSVR, complemented by the **'system participation requirement catalogue'.** The guideline can be accessed as the 'guideline for using the system participation requirement catalogue' on the ZSVR's website at https://www.verpackungsregister.org/.	A2.2
Material type	**'Material types'** in connection with the DoC from the 2019 reference year onwards are the material types set out in section 16 (2): glass, **'PPC'**, ferrous metals, aluminium, **'beverage carton packaging'**, other composite packaging, plastics.	A.3.1
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 9 June 2021 (BGBl. I, page 1663), in the version currently in force.	A2.4
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 15 of the Act of 12 May 2021 (BGBl. I, page 1087), in the version currently in force.	A2.4
NACE codes	**'NACE codes'** are contained in the NACE Code Classification Index of economic activities.	B.9
Subsequent participation	System participation for a given reference year that is undertaken after submitting a declaration of completeness	B.1
Non-packaging	'**Non-packaging**' comprises products as opposed to '**packaging**'.	A2.2
TBA	Yet to be named.	Appendix 2

Single-use beverage packaging subject to deposit	**'Single-use beverage packaging subject to deposit'** means closed or largely closed retail packaging that is filled with beverages, as per section 3 (2), that is subject to the return obligation defined in section 31 (2), to which no exemption from the deposit obligation under section 31 (4) applies and that is not reusable packaging within the definition of section 3 (3). Single-use beverage packaging that participated in a deposit scheme on a voluntary basis and only became subject to the deposit obligation under section 31 at a later point is not considered to be single-use beverage packaging subject to deposit, even if it participates in the DPG scheme (the nationwide single-use deposit clearing system run by DPG Deutsche Pfandsystem GmbH) or another single-use deposit scheme.	
PPC	**'PPC'** is an abbreviation for paper, paperboard, and cardboard.	Appendix 1
Auditors	**'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).	A2.1
Audit guidelines	**'Audit guidelines'** are these declaration of completeness audit guidelines, in the version currently in force.	Introduction
Registered experts	**'Registered experts'** refers to experts as set out in sections 3 (15), 27 (1).	Introduction
Service packaging	**'Service packaging'** is **'retail packaging'** pursuant to section 3 (1) no. 1 (a), that is only filled at the premises of the final distributor at the point of sale or in the immediate vicinity thereof (e.g. in an adjoining room to the sales area) in order to hand over or to facilitate the handing over of goods to the final consumer. Service packaging is used in settings such as retail outlets or restaurants. **'Shipment packaging'** does not constitute service packaging. Pursuant to section 7 (2), a special condition applies for service packaging whereby a producer, i.e. the party filling the service packaging, can request that the upstream distributor of the packaging undertake participation with one or more **'system(s)'** for the unfilled service packaging supplied to the producer; the producer can also request a confirmation that the system participation has been completed. In terms of the scope of the confirmation (mass / material type of the retail packaging), the party filling the service packaging is not subject to any duties pursuant to section 11; the duties falling under section 9 will not apply until 30 June 2022.	B.9
Master data	**'Master data'** is data that contains basic information about items relevant for operations required for ongoing processing.	B.3

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.	Introduction
Packaging subject to system participation	**'Packaging subject to system participation'** is retail or grouped packaging within the meaning of section 3 (8). Packaging subject to system participation also includes packaging under section 3 (8) VerpackG that is collected by sector-specific solutions. Where a sector-specific solution does not meet the requirements set forth in section 8 VerpackG, the packaging that was introduced into this sector-specific solution (not complying with the law) must undergo subsequent participation. 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'** and the **'guideline'**.	Introduction
Declaration of completeness technical guidelines	The **'declaration of completeness technical guidelines'** is guidance on the ZSVR's electronic filing procedure pursuant to section 11 (3), which can be accessed in the version currently in force at **https://www.verpackungsregister.org/**.	Introduction
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.	B.5
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'**.	Introduction
DoC	**'DoC'** is the abbreviation used in these audit guidelines for 'declaration of completeness' within the meaning of section 11 VerpackG.	Introduction
Packaging	**'Packaging'** is defined in section 3 (1). The definition is supplemented by the criteria stated in Annex 1 to the VerpackG. The items listed (non-exhaustively) therein are examples of the application of these criteria.	
Packaging for hazardous contents	**'Packaging for hazardous contents'** within the meaning of section 12 are exhaustingly defined in section 3 (7) in conjunction with annex 2 to section 3 (7).	
Composite packaging	**'Composite packaging'** is packaging within the meaning of section 3 (5). In addition, section 11 (2) and section 16 (3) apply in the classification of material types for the purposes of section 11, i.e. for DoC purposes.	
Retail packaging	**'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).	Introduction

	To interpret the question of what retail or grouped packaging is subject to system participation, refer to the **'system participation requirement catalogue'** and the **'guideline'**.	
Verpackungsgesetz (VerpackG)	The **'Verpackungsgesetz'** (**'VerpackG'**) is the Act on the Placing on the Market, Return and High-quality Recovery of Packaging (Packaging Act), last amended by article 2 of the Act of 22 September 2021 (BGBl I 139, page 4363), in the version currently in force.	Introduction
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.	Introduction
ZSVR	The **'ZSVR'** is the Stiftung Zentrale Stelle Verpackungsregister (Foundation Central Agency Packaging Register) within the meaning of the Verpackungsgesetz (cf. section 24 (1)).	Introduction

Appendix 2: Sample confirmations

Declaration of completeness pursuant to section 11 VerpackG: Unqualified confirmation:

Confirmation pursuant to section 11 (1) VerpackG

For the declaration of completeness filed electronically with the Zentrale Stelle Verpackungsregister (Central Agency Packaging Register) pursuant to section 11 (1), (3) for the producer **[producer company name]** (with the registration number **[registration number]** and pertaining to the year **[year/month/day]**, I have issued the following unqualified confirmation signed on **[year/month/day]:**

> I have audited the declaration of completeness for the producer **[company name, address, registration number]** for **[reference year]**.
>
> I hereby confirm that I am free from financial and professional conflicts of interest.
>
> **[Last name, first name and business address]** is responsible for preparing the declaration of completeness for the producer **[company name, registration number]**.
>
> My audit pursuant to section 11 VerpackG was commissioned by **[producer / authorised representative / appointed third party: please add company name / name]** in compliance with the 'declaration of completeness audit guidelines' in the version applicable and I conducted the audit for the audited reference year between **[year/month/day]** and **[year/month/day]** in compliance with the Verpackungsgesetz and the declaration of completeness audit guidelines.
>
> My role is to assess with reasonable assurance within the meaning of the audit guidelines whether the entries in the producer's declaration of completeness conform with the provisions of the Verpackungsgesetz and the 'declaration of completeness audit guidelines'. It is my opinion that my audit enabled me to form an opinion with reasonable assurance.
>
> My audit of the declaration of completeness did not lead to any material objections. It is my opinion, based on the observations gained during the audit, that the entries in the declaration of completeness conform with the provisions of the Verpackungsgesetz and the 'declaration of completeness audit guidelines'.

Stamp, city/town, date and signature

_____

Auditor name
Auditor ID

Declaration of completeness pursuant to section 11 VerpackG:

Qualified confirmation:

Confirmation pursuant to section 11 (1) VerpackG

For the declaration of completeness filed electronically with the Zentrale Stelle Verpackungsregister (Central Agency Packaging Register) pursuant to section 11 (1), (2) for the producer **[producer company name]** (with the registration number **[registration number]**) and pertaining to the year **[year/month/day]**, I have issued the following qualified confirmation, signed on **[year/month/day]**:

> I have audited the declaration of completeness for the producer **[company name, address, registration number]** for **[reference year]**.
>
> I hereby confirm that I am free from financial and professional conflicts of interest.
>
> **[Last name, first name and business address]** is responsible for preparing the declaration of completeness for the producer **[company name, registration number]**.
>
> My audit pursuant to section 11 VerpackG was commissioned by **[producer / authorised representative / appointed third party: please add company name / name]** in compliance with the 'declaration of completeness audit guidelines' in the version applicable and I conducted the audit for the audited reference year between **[year/month/day]** and **[year/month/day]** in compliance with the Verpackungsgesetz and the declaration of completeness audit guidelines.
>
> My role is to assess with reasonable assurance within the meaning of the audit guidelines whether the entries in the producer's declaration of completeness conform with the provisions of the Verpackungsgesetz and the 'declaration of completeness audit guidelines'. It is my opinion that my audit enabled me to form an opinion with reasonable assurance.
>
> My audit of the declaration of completeness, with the **[qualification/qualifications]** as documented in the audit report, did not lead to any material objections. It is my opinion, based on the observations gained during the audit, that the entries in the declaration of completeness conform with the provisions of the Verpackungsgesetz and the 'declaration of completeness audit guidelines'.

Stamp, city/town, date and signature

_____

Auditor name
Auditor ID

Declaration of completeness pursuant to section 11 VerpackG:

Confirmation declined:

Declined confirmation pursuant to section 11 (1) VerpackG

For the declaration of completeness filed electronically with the Zentrale Stelle Verpackungsregister (Central Agency Packaging Register) pursuant to section 11 (1), (2) for the producer **[producer company name]** (with the registration number **[registration number]**) and pertaining to the year **[year/month/day]**, I have declined to issue a confirmation:

> I have audited the declaration of completeness for the producer **[company name, address, registration number]** for **[reference year]**.
>
> I hereby confirm that I am free from financial and professional conflicts of interest.
>
> **[Last name, first name and business address]** is responsible for preparing the declaration of completeness for the producer **[company name, registration number]**.
>
> My audit pursuant to section 11 VerpackG was commissioned by **[producer / authorised representative / appointed third party: please add company name / name]** in compliance with the 'declaration of completeness audit guidelines' in the version applicable and I conducted the audit for the audited reference year between **[year/month/day]** and **[year/month/day]** in compliance with the Verpackungsgesetz and the declaration of completeness audit guidelines.
>
> My role is to assess with reasonable assurance within the meaning of the audit guidelines whether the entries in the producer's declaration of completeness conform with the provisions of the Verpackungsgesetz and the 'declaration of completeness audit guidelines'. It is my opinion that my audit enabled me to form an opinion with reasonable assurance.
>
> My audit of the declaration of completeness, with the **[material qualification/qualifications]** in the audit report, lead me to decline to issue a confirmation. It is my opinion, based on the observations gained during the audit, that the entries in the declaration of completeness do not conform with the provisions of the Verpackungsgesetz and the 'declaration of completeness audit guidelines'.

Stamp, city/town, date and signature

_____

Auditor name
Auditor ID

Producer declaration pursuant to section 11 VerpackG

(personalise[4] reporting period)

Producer declaration for the registration number [producer].[reg no.] and the personalised reporting period of the following producer:

[producer].[name/company name]
[address line1-3]
[address].[street].[address].[no.]
[address].[postcode] [address].[town/city]
[producer].[LAND]

Information about the authorised person who generated this producer declaration:

[ID of authorised person who filed the DoC => producer ID or authorised representative ID or appointed third party ID]
[academic title, first and last name of producer's contact person, or academic title, first and last name of the authorised representative, company name / first and last name of the appointed third party]
[country code, dialling code and phone number of producer or authorised representative or appointed third party]
[login e-mail address of producer or authorised representative or appointed third party]

[4] The entries in red or square brackets will be automatically filled in by LUCID.

Packaging subject to system participation pursuant to section 7 (1) VerpackG per system in kg:

System operators	Glass	PPC	Ferrous metals	Aluminium	Beverage carton packaging	Other composite packaging	Plastics	Other materials
Dual system A								
Dual system B								
Dual system C								
…….								
Total (kg)								

The volumes cited in the table have been rounded off to the nearest kilogramme.

Deduction volumes subject to system participation pursuant to section 7 (3) VerpackG per system in kg:

System operators	Glass	PPC	Ferrous metals	Aluminium	Beverage carton packaging	Other composite packaging	Plastics	Other materials
Dual system A								
Dual system B								
Dual system C								
……								

Total (kg)								

The volumes cited in the table have been rounded off to the nearest kilogramme.

Total after deduction of deduction volumes per system in kg:

System operators	Glass	PPC	Ferrous metals	Aluminium	Beverage carton packaging	Other composite packaging	Plastics	Other materials
Dual system A								
Dual system B								
Dual system C								
Total (kg)								

The volumes cited in the table have been rounded off to the nearest kilogramme.

Sector-specific solutions pursuant to section 8 VerpackG in kg:

Sector-specific solution	Glass	PPC	Ferrous metals	Aluminium	Beverage carton packaging	Other composite packaging	Plastics	Other materials
Sector-specific solution A								
Sector-specific solution B								
…								

Total (kg)								

The volumes cited in the table have been rounded off to the nearest kilogramme.

Total of packaging subject to system participation and sector-specific solutions in kg:

System operator and/or industry solution	Glass	PPC	Ferrous metals	Aluminium	Beverage carton packaging	Other composite packaging	Plas-tics	Other materials
Total (kg)								

The volumes cited in the table have been rounded off to the nearest kilogramme.

Packaging – non-private final consumer pursuant to section 11 (2) no. 2 VerpackG in kg:

	Glass	PPC	Ferrous metals	Aluminium	Beverage carton packaging	Other composite packaging	Plas-tics	Other materials
Total (kg)								

The volumes cited in the table have been rounded off to the nearest kilogramme.

The above-mentioned producer confirms fulfilment of the legal recovery requirements regarding retail and grouped packaging pursuant to section 15 VerpackG.

Recovery is by [**ITSELF**] / [**A THIRD PARTY**] / [**ITSELF AND BY A THIRD PARTY**].

If deduction volumes have been declared owing to damage or unsaleability pursuant to section 7 (3), I confirm return and recovery pursuant to section 7 (3) in conjunction with section 16 (5) VerpackG and that I have the relevant recovery documentation.

Producer declaration

The details and documents filed as part of the declaration of completeness are correct, complete, and up-to-date. The basis of the underlying information can be fully verified and is documented. The requirements laid out in the Verpackungsgesetz to participate in a system for packaging and regarding returns and recovery of other packaging declared here (section 8 VerpackG, section 15 VerpackG, section 7 (3) VerpackG) have been fully met. **This is hereby confirmed by the producer upon creation of this document, which cannot be changed.**

This producer declaration, which is part of the declaration of completeness, was generated using the data entered in the LUCID Packaging Register by the producer and/or third party appointed by the producer. The content of this producer declaration must not be changed. It must be given a qualified electronic signature by an auditor and filed in the LUCID Packaging Register, together with the corresponding documents.

[Qualified electronic signature]

Signature of Zentrale Stelle Verpackungsregister (Central Agency Packaging Register)

[Qualified electronic signature]

Signature of registered auditor

***