# 'Declaration of completeness audit guidelines'

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

**Last updated: 19 November 2024**

**Validity: Starting with the 2024 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<br>Editorial amendment to A.3.1 (table; removal of other metals) | At publication | 2018 reference year |
| V.2 | 13 September 2019 | Continuous update of the validity and removal of references to the Verpackungsverordnung<br>Clarification of audit objective in B.2.5<br>Specifications in the audit areas B.2 a.F. and B.9 a.F<br>Specifications in C.2 regarding appendices to the audit report<br>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 a.F and specification of the approach for determining packaging weights<br>Clarification on export packaging (producer exports, retail exports)<br>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).<br>A.2.1: clarification on compliance with VerpackG and audit guidelines in the reference year, also in the event of intra-year amendments;<br>A 2: audits in the case of authorised representatives.<br>Update of composite definition;<br>Audit area B.2 a.F. and B.8 a.F: addition of cases of late payment;<br>Audit area B.5 a.F: review of shipment packaging;<br>Audit area B.7 a.F: request for test runs to be repeated;<br>Audit area B.9 a.F: clarification on unplanned exports and voluntary participation in the deposit system;<br>Audit area B.10 a.F: correction of returns;<br>C.2.1: audit report in German; | At publication | Starting with the 2021 reference year |

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| | | 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;<br><br>New audit areas B.11 to B.14. a.F.: 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;<br><br>Glossary: update, inclusion of the definition of the term 'authorised representative'. | | |
| V.5 | 19 November 2024 | Restructured audit areas, including some additional specifications; additions to duties when auditing:<br><br>- participation agreements;<br>- flagged year-on-year volume changes;<br>- volume transfers between producers;<br>- zero-sum volumes;<br>- retrospective volume transfers;<br>- packaging volumes pursuant to section 15 VerpackG;<br><br>specification of audit report; glossary update. | At publication | Starting with the 2024 reference year |

# Table of contents

# Introduction

1.1 The purpose of the '**Verpackungsgesetz**' (Packaging Act – '**VerpackG**')[1] 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[2] are to be protected from unfair competitive practices (section 1 (1)).

1.2 Above a certain annual threshold (cf. A.4.1), a '**producer**', who is the first to place '**packaging subject to system participation**' on 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 packaging**' and '**grouped packaging**' that the producer placed on the German market for the first time during the preceding calendar year (declaration of completeness, or '**DoC**'). The '**reference year**' for which the DoC 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 DoC 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 LUCID, the ZSVR's database (cf. https://www.verpackungsregister.org/stiftung-behoerde/pruefleitlinien/). The requirements set out in these guidelines must be complied with when making filings.

1.4 The DoC must be audited and confirmed by a registered auditor (section 11 (1)). Registered auditors of DoCs 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 DoCs, amongst other things, in agreement with the German Federal Cartel Office. These '**audit guidelines**' must be observed when auditing and confirming DoCs 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 highlighted in bold have been defined for the purposes of these audit guidelines in the glossary as set out in **appendix 1**. The explanations included in the

[1] Unless indicated otherwise, section references to an Act in these audit guidelines are to the VerpackG.
[2] Sometimes the masculine form of professional and job titles may be sued for better readability. The personal or job descriptions apply equally to all genders / gender identities.

glossary contain requirements that have a binding effect on the auditing of DoCs. **Appendix 2** provides for sample audit certificates and the producer declaration within the meaning of section 11 (1). Appendices to these audit guidelines shall be deemed to be part of these audit guidelines.

1.7 Section 26 (1) no. 27 in conjunction with section 27 (4) 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 of the audit guidelines**' means that an auditor has committed a serious violation of the provisions set out in the audit guidelines 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 DoCs 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: registered auditors, registered tax advisers, registered sworn accountants).

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

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

1.4 With regard to the auditor's role, the audit activities may not be performed by a third party / subcontractor. No third parties within the meaning of this paragraph (A.1.4) are to be construed as agents of the auditor who assist that auditor in the performance of the audit and are bound to confidentiality under C.5 by virtue of this relationship. 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 4.4 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;

1.4.3 the results of IT audit reports and certifications of annual reports.

Here A.3.4 and A.3.5 apply, respectively. If any such audit results are used by an auditor, which may be called for if the auditor lacks expertise or for reasons of expediency, auditors must assume full responsibility for the work and its conclusions, i.e. they must form their own opinion if they want it to form part of the audit. This is to be documented in the audit report in each individual case.

## 2 Audit assignment

2.1 The auditor may only accept the audit assignment if: it specifies that the audit will be performed solely according to the basis of the audit as set out in A.3.1; the auditor has the requisite subject matter expertise and personnel resources; and it contains the following provisions to ensure the completeness, accuracy, verifiability and accuracy of the audit results. Any conflicting provisions are prohibited.

2.1.1 **Basis of the audit:** The audit assignment must specify that the audit will be performed solely according the provisions of the Verpackungsgesetz and these audit guidelines, and that any deviation from the basis of the audit as set out in A.3.1 is strictly prohibited.

2.1.2 **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 their 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 ('**ICS**').
- The subject of the auditor's audit must always include (and must always be agreed as such in the audit assignment) the lawful determination of participation volumes per material type within the meaning of section 16 (2) and the audit of processes involved in determining volumes when preparing the producer declaration, especially the volume determination
    i. for the packaging subject to system participation placed on the German market (section 11 (2) no. 1), taking into account the information provided by the producer about their packaging's categorisation under the '**system participation requirement catalogue**';
    ii. for the retail and grouped packaging that was placed on the German market and recovered that does not typically accumulate with private final consumers (section 15 (1) no 2, section 11 (2) nos. 2 and 6), taking into account the information provided by the producer about their packaging's categorisation under the system participation requirement catalogue;
    iii. for the participation of packaging subject to system participation (section 11 (2) no. 3) pursuant to system participation agreements ('**system participation agreement**');
    iv. for packaging returned as part of '**sector-specific solutions**' within the meaning of section 8 (section 11 (2) no. 4); and
    v. for deductions under section 7 (3) and compliance with related recovery requirements (section 11 (2) nos. 5 and 7) in line with agreements and evidence concerning reductions in participation fees;

- When auditing the DoC, the auditor must assess whether the IT systems used to prepare the DoC are adequate to completely and accurately report and process its underlying data. 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.

2.1.3 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. Introduction 1.2), this required information includes the notice of order. For producers who filed their previous year's DoC late, the information includes the schedule defined in line with the substantive procedures as per B.3.3. 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.
- In addition, the producer is required to inform the auditor without undue delay of any changes relevant to the basis of the functional and structural audit occurring after the functional and structure audit has been completed but before the DoC audit has been concluded.

2.1.4 **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 DoCs and the implementation of the audit guidelines.

2.1.5 **Confidentiality:** in the audit assignment, the provisions governing confidentiality pursuant to 5 must be expressly agreed. Nevertheless, the audit assignment must specifically allow the professional exchanges under 4 in view of maintaining the professional suitability of the respective auditor.

2.1.6 **Independence:** auditors must be free from financial, personal and professional conflicts of interest. They must be able to form their own opinions free from the influence of improper considerations. This must be stipulated in the audit assignment, and must be expressly confirmed in the audit report.

2.1.7 **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:

- has to comprehensively document the audit activities carried out to support their opinion and the evidence obtained in a detailed documentation for the report addressee. To the extent provided for in these audit guidelines, the auditor has to document these activities and the evidence in the audit report and present their documentation 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 detailed documentation must be capable of evidencing that the auditor discharged their statutory duties and that the audit and documentation was properly carried out in line with the basis of the audit under 3 of this section, including these audit guidelines;
- must issue a written confirmation stating the audit result in accordance with the provisions of these audit guidelines;
- must comply with the audit guidelines' rules governing the content, reporting format and transmission of the confirmation and documentation;
- will send the producer a copy of the detailed documentation compiled for the audit under C.2.4 upon request without undue delay. Section 11 (3) enables the ZSVR to require that the detailed documentation be filed by the producer. The auditor must agree as part of their engagement to provide this documentation to the producer upon their request so it can be submitted to the ZSVR. The audit assignment must further require the auditor to explain the documentation and the audit report under C.2.4.

2.1.8 **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 DoC, the producer, authorised representative and/or the appointed third party for the producer is declaring that all the data and documents referred to or underlying the producer declaration are correct, complete and up-to-date, and that the basis of the underlying information can be fully verified and is fully documented.

2.1.9 **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, regardless of whether it stems from professional or personal reasons, cannot constitute good cause.

2.1.10 **Report addressees:** the audit assignment must include the following provision 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.

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

## 3 Basis of the audit

3.1 The basis of the audit is the Verpackungsgesetz and – as prescriptive administrative regulations – the audit guidelines as amended for the reference year in question. These audit guidelines apply from the 2023 reference year on, subject to an intra-year amendment as per C.6. 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.

3.2 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. Consulting the subject-specific paper on the delineation between packaging/non-packaging, which was published by the ZSVR, is recommended. This is without prejudice to the ability to apply to the ZSVR to classify packaging as being subject to system participation or not (cf. C.4.4).

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

3.4 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, revised version dated 15 September 2017, an individual, a company or another organisation with specialist knowledge in an area other than accounting or auditing, that 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.

3.5 The objective of the audit is to ascertain implementation of the rules of the Verpackungsgesetz regarding DoCs, placement on the German market as well as the return and the fulfilment of recovery requirements, with '**reasonable assurance**'. Reasonable assurance is the auditor's standard.

## 4 Subject of the audit

4.1 As a preliminary matter to the audit, there is the question of whether the given producer is required to file a DoC. 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 on 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.2.1). A DoC 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 |

4.2 Where a DoC has been filed and confirmed, the subject of the audit is the **review of the entries in the DoC** in accordance with the basis of the audit as set out in A.3.1, regardless of the reason for the filing. Pursuant to section 11 (2), the DoC must contain the following entries:

4.2.1 section 11 (2) no. 1: regarding the material type and mass of all the packaging **subject to system participation** placed on the German market for the first time in the previous calendar year (for material types, cf. A.4.1 above);

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

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

4.2.4 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;

4.2.5 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 DoC, cf. C.1;

4.2.6 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;

4.2.7 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.

4.3 Where the auditor relies on certain internal controls in presenting certain information in the DoC (i.e. the auditor cannot access sufficient appropriate audit evidence on this information in the DoC through substantive procedures alone), the auditor must audit the appropriateness and effectiveness of these controls.

4.4 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):

4.4.1 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.3.1);

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

4.4.3 the correct processing of the data by the producer's IT systems;

4.4.4 the correct classification of material types (cf. A.4.1);

4.4.5 the completeness of the documentation regarding all items that must be audited according to the individual audit activities under B.3.3 to B3.6.

4.5 The audit also includes an assessment as to whether proper documentation has been provided. It must always be assessed and confirmed whether the producer has prepared and submitted the DoC on the basis of legally compliant contracts and agreements; the following do not satisfy the requirements of sections 7 (1), 3 (8) VerpackG and therefore are not legally compliant: (1) contracts that expressly reference the Verpackungsverordnung instead of the Verpackungsgesetz relating to things such as system participation or packaging classification (including in the context of instructing an authorised representative under section 11 VerpackV) and (2) participation agreements that enable the system to independently (in the absence of any underlying report from the producer to the system containing concrete evidence from the producer about the reported volumes) make a deduction or classification of materials pursuant to section 12 or 15 or a volume deduction under section 7 (3).

4.6 Details can be found in audit activities under B.1 to B.3.

4.7 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.

## 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 DoCs and the implementation of the audit guidelines.

5.3 The auditor must assess what documentation under A.2.1.2 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 methods and audit activities 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 front load certain substantive audit activities and complete them as part of a preliminary audit (B.1.1 to B.1.3). The auditor can establish areas to focus on in a subsequent main audit based on documentation received before the main audit, 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 scope of the audit must increased compared to an average audit (more samples, full investigation as appropriate).

5.8 In the case of A. 2.1.3 sentences 2, 4 and/or 5, the audit scope must be increased relative to an average audit (more samples, full investigation in the case of doubt; cf. audit activities B.3.3 to B.3.6).

5.9 For producers that filed a DoC under A.2.1.3 late for the previous year, the defined schedule must be included in the audit planning (audit activity under B.3.3).

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

# B Special section: Conduct of the audit (audit areas and audit activities)

The audit covers the following areas:

## 1 Front-loaded (substantive) audit activities

1.1 Register data reconciliation

1.2 Participation agreement audit

1.3 Distinguishing between packaging/non-packaging

## 2 Structural audit and functional audit of ICS

2.1 Maintaining '**master data**' within the company / article master data

2.2 Sampling (part of the functional audit)

2.3 Volume determination test run

2.4 Reconciliation to financial accounting

## 3 Substantive audit activities

3.1 Final review of the reporting volumes subject to system participation

3.2 Additional audit activities in the area of sector-specific solutions

3.3 Additional audit activities in the case of delayed DoC filing in the previous year

3.4 Additional audit activities in the case of ordered DoC in the previous year

3.5 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)

3.6 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)

| Front-loaded audit activity | | |
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| **Audit method B.1.1:** | Register data reconciliation | Information and documentation |
| Description:<br>Comparison of the register data with producer entries<br>Objective:<br>The conformity of the DoC with the producer entries in the LUCID Packaging 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. By the same token, a registration relating to packaging not subject to system participation (sections 15 (1) (31)) must correspond to the information in the producer's DoC.<br>Location of the audit activities:<br>At the premises of the auditor and the producer<br>Approach:<br>Comparison<br>• of the identity of the producer with the public identity of the producer in the register pursuant to section 9 (2) no. 1;<br>• of the brand names in the register pursuant to section 9 (2) no. 4 with the 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 on the German market according to the register;<br>• delineation of producer status in the case of own brands with regard to section 3 (9);<br>• 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, retail and grouped packaging pursuant to section 15 (1) no. 2;<br>• of the producer's data reports with the data the producer reported to the applicable system. | | Sources of information:<br>e.g.<br>• LUCID<br>• Participation agreements<br>• Volume reports<br>• Producer's IT systems<br>• Notices regarding changes to registration data<br>Documentation:<br>• Erroneous register entry of producer data pursuant to section 9 (2), packaging details. Propose a correction in the LUCID Packaging Register where applicable and correct the producer declaration under section 11 (1) (2) regarding the packaging's classification to the producer.<br>• In the event of inconsistencies: (i) explanation of the system participation requirement for the brand names of packaging placed on the German market vis-à-vis actual system participation, as well as (ii) addressing the incon- |

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| Tools:<br>• LUCID producer registration (public register, section 9)<br>• 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. | sistency in terms of system participation (e.g. '**subsequent participation**')<br>• Inconsistencies concerning producer status with regard to own brands |

| **Front-loaded audit activity** | | |
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| **Audit method B.1.2:** | Participation agreement audit | Information and documentation |
| Description:<br>Audit of the 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.<br>Objective:<br>The aim of the audit is to ensure (i) the presence of 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 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. Participation agreements may not contain any prohibited clauses (cf. A.4.5 and information about the audit below).<br>Location of the audit activities:<br>At the premises of the auditor and the producer / authorised representative<br>Approach: | | Sources of information:<br>• Participation agreements<br>• Correspondence relating to participation agreements<br>• Agreements regarding participating in sector-specific solutions<br>• Correspondence regarding agreements for participating in sector-specific solutions<br>• Agreements with appointed third parties (including retail companies)<br>• Correspondence with appointed third parties (including retail companies) |

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

- Binding participation of the volumes placed on the market in one or more system(s) (delineation to mere master 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 potential influences on participation volumes (e.g. provisions governing deductions and contractual rights in the case of late payment, e.g. special right of termination, discounts, rebates, one-off payments, commissions)
- Comparison for contradictions to:
    - 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
- The participation agreement must be thoroughly checked to see whether it references the Verpackungsgesetz or still contains references to the Verpackungsverordnung. Contracts that were entered into while the Verpackungsverordnung was in force and have not been expressly changed in response to the Verpackungsgesetz do not satisfy the requirements of sections 7 (1), 3 (8) VerpackG, with the exception of determining subsequent volumes for periods for the 2018 and 2019 reference years. Where there are such agreements, regardless of the scope of packaging volumes involved, the certificate must always be qualified (where not declined), and the volumes under any such agreements must be mentioned separately and documented in the audit report according to material type and mass.
- The participation agreements must also be thoroughly checked to see whether they permit the system to independently (in the absence of any underlying planned/actual volume report with evidence of the corresponding volumes) make a deduction or classification of volumes under section 12 or 15 or a volume deduction under section 7 (3); contracts that contain any such clauses do not satisfy the requirements of sections 7 (1), 3 (8) VerpackG. Where the system references any such agreements in

- Producer's / authorised representative's internal checklists (where available)

<u>Documentation:</u>

- Entry of volumes per material type in kg per system, section 11 (2) no. 3, in line with agreements
- Documentation of provisions governing deducted volumes, stipulating counterparty and duration of the agreement
- Documentation of agreements that contain express reference to the Verpackungsverordnung or the prohibited clauses described above allowing the system to make volume classifications or deductions, specifying the contract term and the allocated volumes by packaging type (section 3 (8), 7 (1) in relation to packaging types under section 15 (1)), material type and mass in the reference year in the audit report
- Documentation of the back-dated conclusion of a participation agreement, or intra-year termination of a participation agreement stating the new system and where appropriate the former system
- Documentation of volume transfers occasioned by master agreements

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| the reporting period, regardless of the scope of packaging volumes involved, the certificate must always be qualified (where not declined) and the volumes under any such agreements must be mentioned separately and documented in the audit report according to material type and mass;<br>• Enhanced audit requirements for master agreements about volume transfers to other companies or affiliated enterprises within the meaning of section 15 et seq AktG (Stock Corporation Act). Volume transfers from the producer under audit to another company, including affiliated enterprises within the meaning of section 36 (2) GWB (Competition Act) in the course of the year must be stated in the audit report and documented.<br>• Intra-year reevaluations of producer status must be validated based on the explanations provided by the company under audit and validated in the LUCID Packaging Register to the precise reporting date; the results of this check must be documented in the audit report.<br>• Back-dated participation agreements can be an indication of volume transfers and represent cause for an enhanced level of scrutiny within the audit.<br><u>Please note:</u><br>• A legal contractual audit is not part of the audit activities in relation to the audit of the participation agreements and other agreements. Inspecting participation agreements for reference to the Verpackungsverordnung instead of the Verpackungsgesetz and to clauses that enable a system to classify packaging and determine packaging volumes without basing the packaging volume determination on producer reports, is not a legal audit and is expected from an auditor with requisite technical competence.<br>• Responsibility for fulfilling the system participation requirement remains with the producer, even if it was an **appointed third party** who entered into the agreement.<br>• 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. A.2.1.3).<br>• 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 | • Documentation of intra-year reevaluations of producer status |

packaging must participate in a system prior to the products being placed on 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

| Front-loaded audit activity | | |
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| **Audit method B.1.3:** | Determination of packaging subject to system participation (delineation between non-packaging and packaging that is not subject to system participation) | Information and documentation |

Description:

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)
- delineation of retail and grouped packaging subject to system participation (section 3 (8)) from **retail and grouped packaging** within the meaning of section 15 (1) no. 2
- delineation of packaging subject to system participation from **packaging for hazardous contents**
- for the 2023 reference year: record of packaging defined as '**single-use beverage packaging subject to deposit**' since 1 January 2024 that 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.

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
- Since 1 July 2022: 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

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
- 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). An essential aspect of the system participation requirement is where an article of retail or grouped packaging typically accumulates as waste, i.e. with industrial / large commercial enterprises (not subject to system participation) or private final consumers including comparable sources of waste generation within the meaning of section 3 (11) (subject to system participation).

  Private final consumers also include: **agricultural holdings and craft enterprises** whose packaging waste can be collected at two-week intervals in 1,100 litre waste bins for glass, PPC or lightweight packaging, as well as **food and beverage businesses** of all kinds (especially restaurants, hotels, service stations, canteens), **administrative, office and healthcare facilities** of all kinds (especially administrations, army barracks, hospitals, educational institutions, charitable facilities), **freelancer offices** of any kind (e.g. chemists, medical practices, alternative practitioners, consultancies, law practices) and sources of waste generation of all kinds of **cultural and recreational facilities** (especially cinemas, opera houses, museums, holiday facilities, leisure parks and sports stadiums). Where the packaging **typically accumulates** as waste is the material factor, not the specific sales structure of the vendor.
- Here the classification of all the products placed on the German market by the producer must be audited with reference to the catalogue. Borderline cases should be highlighted in the auditor's report.
- Service packaging (cf. the non-exhaustive list in 5.1 of the guideline) is packaging subject to system participation (cf. 5.2 of the guideline). It must be checked whether agreements exist with recipients of the producer's unfilled service packaging that evidence that the participation requirement has been shifted to the upstream distributor ('**pre-participated service packaging**'). Corresponding volumes are subject to system participation for the producer according to material type and mass. They must be expressly stated in the audit report.
- If the producer is involved in **online retail or home shopping**, a specific delineation must be made between shipment packaging and transport packaging (cf. 6 and 7 of the guideline). Inconsistencies must be documented in the audit report.

- Confirmation of correct classification
- Ordered list of the producer's classification in line with the system participation requirement catalogue. It should be documented if the producer does not make an ordered list available.
- Documentation of any borderline cases identified by the producer or the auditor.
- Documentation of deviations from the guideline along with the system participation requirement catalogue by material type and mass.
- Documentation of mass by material type in line with contractual agreements for pre-participated service packaging using the sample form in **appendix 3.**

- Packaging that the producer classifies as transport packaging without providing any reasoning (e.g. a blanket share without the producer providing any reasoning as to retention at the retail premises) or in deviation from the guideline (cf. 7, inter alia under 7.3: grouped packaging for retail packaging subject to system participation) must be specifically stated in the audit report by mass.
- The correct delineation between packaging and non-packaging as well as classification as a packaging type that is not subject to system participation (transport packaging, packaging under section 12 VerpackG) must be reviewed using the sampling method (cf. audit area B.2.2). Reference to the ZSVR's administrative regulations (guideline) should be made where possible.
- The auditor must check whether the delineation between packaging subject to system participation and packaging under section 15 (1) VerpackG, including inconsistencies and reevaluations **compared to the previous reference year**, is comprehensible and reasonable.

Please note:

- The term packaging is defined in section 3 (1)-(5), and detail is provided in appendix 1 to section 3 (1) using examples.
- The producer itself must regularly classify their packaging and make an organised list for evaluating the typical source of waste generation of the packaging they place on the German market (cf. A.2.1.2 i. and ii.). It makes sense to base the classification on the system participation requirement catalogue.
- 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 became subject to deposit on or after 1 January 2024 (e.g. milk and dairy drinks in single-use plastic beverage bottles), which the producer nevertheless participated in a nationwide deposit scheme before 1 January 2024 and that bear a deposit mark were subject to system participation until 1 January 2023.
- 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)

| Audit method | | |
|---|---|---|
| **B.2** | Structural and functional audit | Information and documentation |
| Description:<br><br>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.<br><br>Objective:<br><br>The audit activities for the purpose of risk assessment also include an assessment of the adequacy, the efficacy and the functionality 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 (DoC 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 result of the internal control system audit can trigger a narrowing of the audit scope of substantive audit activities, for example, if the efficacy of the internal control system has been established and the result therefore supported the auditor's risk assessment.<br><br>The internal control system 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.<br><br>Location of the audit activities:<br><br>Preferably at the producer's premises; where an authorised representative has been appointed, at the authorised representative's premises.<br><br>Structural audit approach:<br><br>• Organisational classification of the reporting area across the entire company<br>• Interviews with operationally responsible employees as per the organisation chart / standard operating procedures **(SOPs)** | | Information:<br><br>In particular:<br><br>• Organisation charts<br>• Internal standard operating procedures<br>• Handbooks<br>• Checklists<br>• Interview results with responsible employees<br>• Printouts from the test run<br>• Screen shots (e.g. merchandise management system)<br><br>Documentation:<br><br>• Organisation charts<br>• Standard operating procedures (SOPs)<br>• Structural and functional audit result: Report of relevant results in regular operations<br>• Documentation of identified sources of errors |

- Determination of the IT process used to generate data for determining the volumes of packaging subject to system participation / sector-specific solution volumes
- 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 activity B.3.1)
- 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 DoC therefore gathers audit evidence on 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.
- Documentation of errors (e.g. in calculation methods)
- 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

- Where internal control measures are lacking or inadequate, the auditor has a duty to expand the substantive audit activities, which may ultimately result in a full audit.

- The functional audit contains, among other things, the following audit areas which are set out in detail below.
  - Master data maintenance (cf. audit area B.2.1)
  - Sampling check (cf. audit area B.2.2)
  - 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.2.3)
  - Reconciliation of the 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.2.4)

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 (making information accessible, information, training) ensure that both the involved and responsible 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

| Functional audit | | |
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| **Audit area B.2.1** | Maintaining master data within the company / article master data | Information and documentation |

Description:

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.3.4 applies for the auditor

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

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

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| • Determination of the date of the last master data review / whether up-to-date (not more than two years in the past)<br>• Accuracy of the master data must be reviewed using sampling<br><br>Please note:<br>• For all weighings, it must be observed and documented that the non-automatic weighing instruments used were calibrated and/or conformity tested, and that the weighing was carried out properly according to measurement and calibration regulations. A precision category with the calibration value of at least 5g </= e is to be used. Any deviations are to be highlighted.<br>• 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. Particular 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).<br>• 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:<br><br>1) Different material types are used. Packaging will only be deemed to be composite packaging if the packaging, or a packaging component, comprises at least two types of the materials set out in section 16 (2) (cf. section 3 (5)).<br><br>2) The individual materials cannot be separated by hand.<br><br>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 on 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.<br><br>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.<br><br>3) No single material type exceeds 95%.<br><br>It is important that the test of the 95-percent rule (cf. section 3 (5) in conjunction with sections 11 (2), 16 (3) VerpackG) must be applied to every component of the packaging that can be | • Master data not sufficiently up-to-date<br>• Description of the standard weighing process where any anomalies are present |

separated. That means that every component of a piece of packaging that can be separated can be classified as a mono-material or as composite packaging.

- 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

| Functional audit | | |
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| **Audit method B.2.2** | Performing sampling checks | Information and documentation |
| Description:<br>This audit method falls within the functional audit and is closely related to the following audit areas:<br>• Audit of the article master data<br>• Audit of master data maintenance<br>• 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 2024)<br>Objective:<br>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.<br>Place of performance:<br>Preferably at the premises of the producer.<br>Approach:<br>• Sample selection<br>o The basis is the total article list of the product range in the relevant reference year.<br>o The selection can be made either on-site at the premises of the producer or in advance for when the audit is scheduled.<br>o 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.<br>• Sampling appraisal<br>o Delineation between packaging and non-packaging (product), including sampling using the guideline for using the system participation requirement catalogue and the system participation | | Information:<br>In particular<br>• Sampling list (possibly before the audit)<br>• Original packaged articles<br>• Producer specification and other product data sheets and/or protocols from third party weighings<br>• Inspection weighing protocols<br>• Photos<br>• Registered brand names pursuant to section 9 (2) no. 4<br>• Producer registration for packaging that is not subject to system participation in the LUCID Packaging Register<br>• Entries regarding GTIN and their volume clusters in the DPG's master database<br>• Invoices for GTIN registration charges<br>• Documentation of service charges<br>Documentation: |

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.2.1), 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
- Review of the volumes of shipment packaging and dispatched product packaging

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.
- 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.

- Incorrect total article list
- Material errors in the filed packaging weights
- Incorrect classification by material type
- Incorrect classification as non-packaging
- Incorrect classification as transport packaging
- Incorrect classification of composites to a material degree

- 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 composite packaging (cf. audit area B.2.1 and A.4.1).

| **Functional audit** | |
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| **Analytical audit activity B.2.3** Volume determination test run | Information and documentation |
| Description:<br>Volume determination test run<br>Objective:<br>Volume determination functional audit<br>Location of the audit activities:<br>At the premises of the producer<br>Approach:<br>• Volume determination test run for a current reporting period<br>• The result of the test run (see above) is compared with the producer declaration actually submitted<br>• Should this reveal any inconsistencies, these have to be explained in such a way that they can be followed (possible reasons include intra-year correction postings or adjustments to weighing master data)<br>Tools:<br>Previous audit result | Sources of information:<br>• Producer's IT systems<br>• Standard operating procedures/SOPs<br>• Report for the trial period<br>• Financial transactions for the test period<br>Documentation:<br>• Successful test run<br>• Anomalies |

| **Functional audit** | | |
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| **Audit area B.2.4** | Financial accounting reconciliation | Information and documentation |
| Description of the audit area:<br>Reconciliation between the underlying volume parameters underpinning the calculation for a reporting period and financial accounting<br>Objective:<br>Functional audit of volume documentation<br>Location of the audit activities:<br>At the premises of the producer<br>Approach:<br>• 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<br>• Review of volume deductions made due to late payment, e.g. a system exercising its special right of termination<br>Tools:<br>Previous audit result | | Sources of information:<br>• Producer's IT systems<br>• Financial accounting documentation<br>• Account statements<br>• Standard operating procedures/SOPs<br>Documentation:<br>• Successful reconciliation<br>• Anomalies |

| Substantive audit activities | | |
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| **Audit method B.3.1** | Final review of volumes subject to system participation | Information and documentation |

Audit method description:

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

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 ('**annual 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.
- Comparison of the reporting volumes in the DoC pursuant to section 11 (2) and the year-end reports concerning the packaging volumes in accordance with section 10 (1) actually placed on the German market during the previous calendar year typically submitted after the end of a calendar year owing to contractual agreements between producer and system with the annual report made to the system and the confirmation drawn up accordingly (cf. section 7 (1)). Clarification of any volumes that do not correspond. Additional audit activities to rule out unauthorised deductions pursuant to section 7 (3) if the '**actual reports**' fall short of the volume confirmations pursuant to section 7 (1).
- Mathematical review of the volumes 'commercial volumes' (retail and grouped packaging that typically does not accumulate as waste with private final consumers after use) pursuant to

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

- Full presentation comparing the totals of the intra-year actual reports and the total of the volumes confirmed by the system(s) using the producer's registration number, and confirmation of the technical and mathematical volume congruence in the audit report

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 DoC (mass / material type) pursuant to section 11 (2) no. 2.

- **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 single-use beverage packaging that voluntarily participates in a deposit scheme prior to 1 January 2024.
- 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 on 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

- 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
- Documentation of results of the review of zero-sum reports in the reference year in the audit report
- Documentation that provisions in the participation agreement relating to discounts, rebates, one-off payments and commission do not influence the mass of packaging subject to system participation
- Documentation of the results of additional audit activities if there are large fluctuations in the volume reports to one or more system(s) over the course of the year in the audit report
- Documentation of the results of additional audit activities if there are planned reports that deviate substantially from subsequent actual reports to one or more system(s) in the audit report

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 DoC 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 on 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 on the German market only occurs by the ordering third party. Packaging is not subject to system participation until this placement on 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.
- Additional review if there are '**zero-sum volumes**' pursuant to section 10 for individual periods within the reference year (e.g. upon termination of the participation agreement).
- Review that provisions in the participation agreement relating to discounts, rebates, one-off payments and commission do not influence the mass of packaging subject to system participation.
- Additional audit activities if there are large fluctuations in the volume reports to one or more system(s) over the course of the year.
- Additional audit activities if there are '**planned reports**' that deviate substantially from subsequent actual reports to one or more system(s).

- Additional audit activities if there are large deviations in material type and mass for packaging subject to system participation, packaging pursuant to section 15 (1) or packaging returned as part of sector-specific solutions compared to one or more of the previous reference years.

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 on the German market. Deduction volumes must be documented in a verifiable way in every instance. The documentation process in the DoC, with documentation deemed to be part of the DoC, 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 must be reviewed.

Tools:

- Spreadsheet programmes (e.g. Excel)
- Computing machines for uncoded data

| Substantive audit activities | | |
|---|---|---|
| **Audit method B.3.2:** | Additional audit activities in the area of sector-specific solutions | Information and documentation |
| Description:<br>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<br>Objective:<br>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.<br>Location of the audit:<br>At the producer's premises; follow-up audit steps at the auditor's premises<br>Approach:<br>• 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<br>• 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 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))<br>• Review of the conclusion of a financing agreement between the producer / operator of the sector-specific solution where multiple producers are involved<br>• Agreements with operators of sector-specific solutions about involvement in the sector-specific solution (e.g. regarding deduction volumes)<br>• 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)<br>• Sampling: comparison of producer's delivery notes for sector-specific solution packaging with the list of sources of waste generation contained in the notification | Sources of information:<br>• Notification of the sector-specific solution (as last amended), especially the list of sources of waste generation<br>• Agreements regarding operating/participating in sector-specific solutions<br>• Written correspondence with state authorities and the ZSVR<br>• Delivery notes to sources of waste generation<br>• Documentation of the packaging introduced into the sector-specific solution in the producer's IT systems<br>• Documentation of the determination of the packaging introduced into a sector-specific solution<br>• Procedure to determine volumes in the IT systems / relevant documentation<br>Documentation:<br>• Principles, according to which packaging collected by the sector-specific solution is determined, that a producer can use to |

- 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 on 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 on 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.
- 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:

participate in a sector-specific solution

- Determination of the sector-specific solution volumes

- DoC for the previous reference year

| Substantive audit activities | | |
|---|---|---|
| **Audit method B.3.3:** | Additional audit activities in the case of delayed DoC filing in the previous year | Information and documentation |

Description:

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.

Place of performance:

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

Approach:

Comparison

- date of the audit assignment / notice of order
- 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.

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
- Explanation of effective counter-measures to ensure a timely filing in the following year

| Substantive audit activities | | |
|---|---|---|
| **Audit method B.3.4:** | Additional audit activities where an order was made the previous year to file a DoC | Information and documentation |
| Description:<br>Comparison of the audit documentation with the notice of order for deficiencies that have arisen<br>Objective:<br>The objective is to ensure that the producer has remedied the deficiencies defined in a notice of order<br>Place of performance:<br>At the premises of the auditor and the producer / authorised representative<br>Approach:<br>Comparison<br>• of contents of the notice of order (thrust, reasons, annexes) regarding the defined deficiencies<br>Tools:<br>• Notice of order | | Sources of information:<br>In particular:<br>• Producer or authorised representative information<br>Documentation:<br>• Representation of the deficiencies listed in the notice of order<br>• Confirmation that the deficiencies defined in the notice of order have been remedied |

| Substantive audit activities | | |
|---|---|---|
| **Audit method B.3.5:** | Inaccuracies and incompleteness that the ZSVR has identified in this producer's previous DoCs | Information and documentation |
| Description:<br>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.<br>Objective:<br>The objective is to prevent the same inaccuracies and incompleteness from being repeated in following years<br>Place of performance:<br>At the premises of the auditor and the producer / authorised representative<br>Approach:<br>Comparison<br>• of audit documentation with the ZSVR's order as per section 11 (3)<br>Tools:<br>• **The ZSVR's request (notice of order) as per section 11 (3)** | | Sources of information:<br>In particular:<br>• Producer or authorised representative information<br>Documentation:<br>• Representation of the inaccuracies and incompleteness listed in the request<br>• Confirmation that the inaccuracies and incompleteness defined in the request have been remedied |

| **Substantive audit activities** | | |
|---|---|---|
| **Audit method B.3.6:** | Administrative order imposing fines for previous inaccurate or incomplete DoCs of this producer | Information and documentation |

Description:

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.

Place of performance:

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 detailed documentation for each audit activity (B.1 to B.3), the auditor must set out the extent to which the entries in the DoC 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 DoC 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 DoC 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, with the exception of the stated qualifications) or decline to issue a confirmation (where the producer's report can no longer be confirmed with reasonable assurance). The latter also applies for a qualification resulting from an inability to fully review the entries in the DoC.

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 The auditor must issue an audit report in German (or as a certified translation) containing the result of the DoC audit pursuant to section 11 (3).[4] The auditor must report in writing on both the nature and extent, as well as the result of their audit under the Verpackungsgesetz and these audit guidelines with appropriate clarity. The audit report must set out the audit methods applied, how the auditor reviewed the entries made in the producer declaration and what the results of the review were in detail. It is always necessary to document audit activities and the requested evidence where it is expressly required by these audit guidelines

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

2.2.1 Audit assignment;

2.2.2 Producer required to prepare a DoC in accordance with published register entries pursuant to section 9 (2) no. 1

[4] Audit reports in English will be accepted, as an exception, if the audited producer does not have a branch within the jurisdiction of the Verpackungsgesetz. The ZSVR reserves the right to require a version and/or certified translation in German.

2.2.3 Registration number within the meaning of section 9 (4)

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

2.2.5 Description of the subject of the audit (section 11)

2.2.6 The reason for filing the DoC (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 DoC)

2.2.7 Underlying legal regulations (e.g. Verpackungsgesetz; where necessary referring to the ZSVR's administrative regulations, in particular the system participation requirement catalogue)

2.2.8 Company-related documentation referred to (e.g. 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)

2.2.9 Type, extent and timeframe of the audit

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

2.2.11 Confirmation that the auditor is free from professional, personal and financial conflicts of interest

2.2.12 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)

2.2.13 Qualitative result (audit findings for each individual audit method under B.1 to 3, 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 and methods performed on each individual audit area, as well as all sources of information used during the audit. These qualified statements cannot be limited solely to the use of standard texts or written citations of the audit guidelines and/or a note that there were no objections, and must instead always be individual statements related to the specific case at hand. If undertaking additional audit activities is necessary, in particular in the case of

- reviewing zero-sum volumes in the reference year in the audit report,
- significant intra-year fluctuations in volume reports to one or more system(s) according to participation agreements,
- planned reports that deviate substantially from subsequent actual reports to one or more system(s),

then the result of the audit should be qualified accordingly.

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

2.2.15 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

2.2.16 Confirmation of the technical and mathematical volume congruence between the intra-year actual reports and the volumes confirmed according to section 7 (1)

2.2.17 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) by material type and mass as per the sample form in **appendix 3**

2.2.18 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) (in kilogrammes and per material type)

2.2.19 Confirmation that provisions in the participation agreement relating to discounts, rebates, one-off payments and commission do not influence the mass of packaging subject to system participation

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

2.2.21 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

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

2.2.23 Description of subsequent participations, where applicable

2.2.24 Full presentation comparing the total of the intra-year actual reports and the total of the volumes confirmed by the system(s) using the producer's registration number (each pursuant to section 7 (1)) and the result of the review of the technical and mathematical volume congruence in the audit report

2.2.25 For DoCs that were filed 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

2.2.26 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)

2.2.27 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)

2.2.28 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)

2.2.29 Divergence from the ZSVR's administrative regulations under A.3.1 and A.3.2 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 guideline'. Here it is necessary to present the volume deviation by material type and mass, broken down for PPC, ferrous metals, aluminium, beverage carton packaging, other composite packaging, plastics and other. A note must be made of the total volume for each of these material types and of the sub-volumes in terms of the delineation from transport packaging and retail and grouped packaging, each in kilogrammes.

2.2.30 Information that is either provided insufficiently, late or not at all by the person responsible, or evidence that is provided insufficiently, late or not at all, as well as the audit activities undertaken by the auditor in response and the evidence requested

2.2.31 Shortcomings in the documentation provided by the producer that impact the audit result

2.2.32 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 performed and the requested evidence on which their opinion is based in a suitable presentation within the meaning of A2.1.10 (page 9) so it can be provided to the report addressees. The documentation must be formatted in such a way that the report addressees can follow the information and it must evidence that the audit was performed in compliance with the Verpackungsgesetz and these audit guidelines. At the request of the ZSVR, the auditor must also explain the steps they undertook, including in particular relaying the nature and scope, explaining the audit report and providing information about any

other matters revealed in the course of the audit that undermine a conclusion that volumes were properly reported in the producer report(s).

2.5 For clarification: The audit report is not an audit report as defined under section 321 HGB, and the provisions of section 321 HGB do not apply – not even accordingly – to the audit report.

## 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 DoC 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 DoC pursuant to A.4.2, 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. The auditor's signature alone confirms that it is this producer declaration on which the audit was based. The auditor was not involved in the preparation of the declaration.

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 DoC deemed to have been submitted. For information about the technical process for filing the DoC, 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 in agreement with 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.2.2.29. 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 3:** Sample forms

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# Appendix 1: Glossary

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

| Term | Explanation | Item |
|---|---|---|
| Actual report | An '**actual report**' is a report from the producer to one or more system(s) about the mass of packaging subject to system participation placed on the German market by that producer in a specified time period in the past. | Audit activity B.3.1 |
| Annual report | An '**annual report**' is the report from a system under section 20 (1) no. 2 containing the mass of packaging subject to system participation, broken down by material type, that actually participated with that system in the relevant past calendar year for all the producers that had concluded a participation agreement with the reporting system at the volume reporting date. | Audit activity B.3.1 |
| 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.<br><br>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.<br><br>Where the use of an appointed third party is permitted, the following applies:<br><br>- 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*.<br><br>- 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**' has (or systems have) issued the producer pursuant to section 7 (1). This confirmation must also be issued if participation has been arranged by an appointed third party. | A.2.1.8 |

| | | |
|---|---|---|
| Audit guidelines | '**Audit guidelines**' are these declaration of completeness audit guidelines, in the version currently in force. | Introduction 1.5 |
| Auditor | '**Auditor**' for the purposes of these audit guidelines refers to a 'registered expert' or auditor or tax advisor or sworn accountants 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). | Introduction 1.4 |
| Authorised representative | An '**authorised representative**' is 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.2.2 |
| 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. | A.4.1 |
| BGBl. | '**BGBl**' is the abbreviation for the Bundesgesetzblatt, the Federal Law Gazette. | Appendix 1 |
| Commercial volumes | '**Commercial volumes**' refer to retail and grouped packaging that does not typically accumulate as waste with private final consumers (section 15 (1)) and must be stated in the DoC pursuant to section 11 (2) no. 2. | Audit activity 3.1 |
| 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. | A.4.1 |
| 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 1.3 |
| DoC | '**DoC**' is the abbreviation used in these audit guidelines for 'declaration of completeness' within the meaning of section 11 VerpackG. | Introduction 1.2 |
| Grouped packaging | '**Grouped packaging**' is packaging within the meaning of section 3 (1) no. 2.<br>To interpret the question of what retail or grouped packaging is subject to system participation, refer to the '**system participation requirement catalogue**'. | Introduction 1.2 |
| Guideline | For the guideline, refer to the '**system participation requirement catalogue**'. | A.3.2 |

| | | |
|---|---|---|
| HGB | '**HGB**' is the abbreviation for the 'Handelsgesetzbuch' or German Commercial Code in the revised version of 10/05/1897 published in the German Federal Gazette Part III. No. 4100-1, last amended by article 13 (4) of the Act of 10/03/2023 (BGBl. I no. 64), in the version currently in force. | A.2.1.3 |
| ICS | Internal control system | A.2.1.2 |
| Initial distributor | '**Initial distributor**' is a synonym for the term '**producer**' pursuant to section 3 (14) and is therefore used synonymously with 'producer'. | Introduction 1.2 |
| IT systems | '**IT systems**' are systems used for electronic data processing. | A.2.1.2 |
| Master agreement | Agreements pursuant to which system participation is effected upon the uptake of services. | Audit method B.1.2 |
| Master agreements | System participation agreements that bundle the volumes of different producers. | Audit method B.1.2 |
| Master data | '**Master data**' is data that contains basic information about items relevant for operations required for ongoing processing. | Audit area B.2.1 |
| 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.4.1 |
| 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 09 June 2021 (BGBl. I, page 1663), in the version currently in force. | A.3.4 |
| 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 1 of the Ordinance of 26 October 2021 (BGBl. I, page 4742), in the version currently in force. | A.3.4 |
| NACE codes | '**NACE codes**' are contained in the NACE Code Classification Index of economic activities. | A.1.2 |

| | | |
|---|---|---|
| Non-packaging | '**Non-packaging**' comprises products as opposed to '**packaging**'. | A.3.2 |
| 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. | A.3.2 |
| 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). | Front-loaded audit activity B.1.1 |
| Packaging subject to system participation | '**Packaging subject to system participation**' is retail or grouped packaging within the meaning of section 3 (8).<br><br>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.<br><br>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 1.2 |
| Participation agreement | A '**participation agreement**' is a contractual agreement between the producer and a system relating to the participation of packaging subject to system participation with a system under sections 7 (1), 3 (8) that is in force at the volume reporting date. | A.2.1.2 |
| Planned report | A '**planned report**' is a report from the producer to one or more system(s) about the mass of packaging subject to system participation that that producer intends to place on the German market for a specific future period, at least proportionally. | Front-loaded audit activity B.1.3 |
| PPC | '**PPC**' is an abbreviation for paper, paperboard, and cardboard. | Appendix 1 |
| Pre-participated packaging | '**Pre-participated packaging**' refers to packaging subject to system participation for which the participation requirement is shifted to an upstream distributor by virtue of an agreement between the producer and recipients of the unfilled service packaging. | Audit method B.1.3 |
| Producer | '**Producer**' is a distributor within the meaning of section 3 (14), section 3 (9). | Introduction 1.2 |

| | | |
|---|---|---|
| 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 probability 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. | A.3.5 |
| Reference year | A '**reference year**' is the full calendar year for which the DoC is submitted (1 January to 31 December), without interruption, including periods in which no volumes were placed on the German market. | Introduction 1.2 |
| Registered experts | '**Registered experts**' refers to experts as set out in sections 3 (15), 27 (1). | Introduction 1.4 |
| Repeated and gross breach of the audit guidelines | A '**repeated and gross breach of the audit guidelines**' means that an auditor has committed a serious violation of the provisions set out in the audit guidelines at least twice. The violations can relate to various provisions of the audit guidelines. | Introduction 1.7 |
| 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).<br><br>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**'. | Introduction 1.2 |
| 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. | Audit activity B.3.2 |
| 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: | A.2.1.2 |

| | | |
|---|---|---|
| | - Only one or more '**initial distributor(s)**' within a '**sector**' can collaborate in a sector-specific solution.<br>- 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)).<br>- 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.<br>- The collection (return) must be free of charge from the point of view of the surrendering parties. | |
| 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.<br>Service packaging is used in settings such as retail outlets or restaurants. '**Shipment packaging**' does not constitute service packaging.<br>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. | Front-loaded audit activity B.1.1 |
| 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 | Front-loaded audit activity B.1.3 |

| | | |
|---|---|---|
| | 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. | |
| SOPs | '**SOPs**' are standard operating procedures. | Audit method B.2 |
| Subsequent participation | System participation for a given reference year that is undertaken after submitting a DoC. | Audit activity B.1.1 |
| 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/. | A.3.2 |
| 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. | A4.2.3 |
| 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. | Front-loaded audit activity B.1 |
| 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 6 of the Act of 25 October 2023 (BGBl I 139, page 294), in the version currently in force. | Introduction 1.1 |
| 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 1.1 |
| Zero-sum report | A '**zero-sum report**' is a packaging volume entry in a report under section 10 with a value of 0.000 kg for a specific material type. | Audit activity B.3.1 |
| ZSVR | The '**ZSVR**' is the Stiftung Zentrale Stelle Verpackungsregister (Foundation Central Agency | Introduction 1.2 |

| | | |
|---|---|---|
| | Packaging Register) within the meaning of the Verpackungsgesetz (cf. section 24 (1)). | |

# 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, personal 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]** 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'. Within the course of this audit, I formed an understanding of the producer's internal controls relevant to the audit of the declaration of completeness that enabled me to plan and perform audit activities that are appropriate in the circumstances, but not with the goal of forming an audit opinion regarding the appropriateness and effectiveness of these internal controls. 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, personal 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'. Within the course of this audit, I formed an understanding of the producer's internal controls relevant to the audit of the declaration of completeness that enabled me to plan and perform audit activities that are appropriate in the circumstances, but not with the goal of forming an audit opinion regarding the appropriateness and effectiveness of these internal controls. 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, personal 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'. Within the course of this audit, I formed an understanding of the producer's internal controls relevant to the audit of the declaration of completeness that enabled me to plan and perform audit activities that are appropriate in the circumstances, but not with the goal of forming an audit opinion regarding the appropriateness and effectiveness of these internal controls. 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

# Appendix 3: Sample producer declaration

## Producer declaration pursuant to section 11 VerpackG (2021 reporting period)

Producer declaration for the registration number DE3145956255274 and the 2021 reporting period of the following producer:

| | |
|---|---|
| Producer:<br>Test<br>Im Eck 2<br>49074 Osnabrück<br>Germany<br>+49 0541 121200<br>Test_VE_QS1@lucid-verpackungsregister.de | Producer data are shown here |

### Designated person:

| | |
|---|---|
| Producer: | Producer or authorised representative |
| DE3145956255274 | Registration no. or ID of authorised representative |
| Test | Company name of producer or authorised representative |
| Max Mustermann | Title, first name, last name of producer (contact person) or authorised |

### Generated by:

This shows who clicked the 'Generate producer declaration' button.

| | |
|---|---|
| Producer: | Producer or authorised representative or third party |
| DE3145956255274 | Registration no. or ID of the authorised representative or third-party ID |
| Test | Company name of producer or authorised representative or third party |
| Max Mustermann | Title, first name, last name of producer (contact person) or authorised representative or third party |
| +49 0541 121200 | Phone number of producer or authorised representative or third party |

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

| System operator | 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 operator | 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 | Plastics | 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 | Plastics | 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

**Pre-participated service packaging (section 7 (2)) by material type in kg:**

| Total | PPC | Fer-rous metals | Alumin-ium | Beverage car-ton packaging | Other composite packaging | Plastics | Other |
|---|---|---|---|---|---|---|---|
| Total (kg) | | | | | | | |

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

***