



**TERMS OF REFERENCE FOR AUDITS  
BY A SELF-COMPLIANT PRODUCER OF  
PACKAGING OR PACKAGING MATERIAL**

**[VERSION 4 UPDATED 23 JANUARY 2017]**

- The independent, certified auditor shall be approved by the Environment & Resources Authority (ERA). The auditor should fulfil the requirements set by ERA, which requirements can be downloaded from the Authority's website.

*[N.B. Only those parties listed on ERA's website shall be considered to be suitable Auditors, approved by ERA, to conduct audits under S.L. 549.43 – the Waste Management (Packaging & Packaging Waste) Regulations]*

- The Authority exempts a self-compliant producer from providing an audit report, provided that the self-compliant producer provides evidence of participating in a certified environmental management system(s) in accordance with international or European Union standards and further provided the producer fulfils any requirements that the Authority has in place in relation to such exemption, including:
  - i. Providing evidence of participating in a certified environmental management system(s); and
  - ii. Indicating that the environmental audits conducted in relation to the certified environmental management system(s) accomplish all the requirements set by the Authority in these Terms of Reference.
- The auditor would be required to certify that all the information reported to the Authority by the Self-Compliant Producer is correct and in conformity with the obligations of S.L. 549.43 – the Waste Management (Packaging and Packaging Waste) Regulations as published by Legal Notice 277 of 2006.
- A sound auditing procedure for traceability, monitoring, and control should be in place for all the packaging waste managed according to S.L. 549.43 – Waste Management (Packaging and Packaging Waste) Regulations.
- The audit trail should cover all packaging waste from the point of generation or collection to the end recovery or disposal facility (local or foreign).

**The points overleaf shall be covered by the auditors in such audits, providing a detailed report of their findings. The Authority may reserve the right to request clarifications and further information from the auditors other than that provided in the audit report.**

**Should you require further assistance please contact us on:**

*Phone: 2292 3500*

*Email: [packaging@era.org.mt](mailto:packaging@era.org.mt)*

	<b><i>Nature and extent of audit procedures</i></b>	<b><i>Timing</i></b>	<b><i>Done by and date</i></b>
1	<p><b>Objective: To verify whether the quantities declared in the declaration form by the producer make reasonable sense</b></p> <ul style="list-style-type: none"> <li>- To Obtain all ancillary documents and verify that the amounts for <i>'packaging or packaging material put on the market'</i> declared to the Authority are reasonably correct, tallying with the net weight of the packaging or packaging material put on the market by the producer.</li> <li>- To verify and indicate whether producer has put on the market any consumer packaging as defined in Regulation 3 of S.L. 549.43 – the Waste Management (Packaging and Packaging Waste) Regulations, 2006.</li> <li>- To verify and confirm that producer has put on the market back-end store packaging as defined in Regulation 3 of S.L. 549.43 – the Waste Management (Packaging and Packaging Waste) Regulations, 2006.</li> <li>- To verify and confirm that producer has put on the market more than 100kgs of packaging or packaging material.</li> <li>- To highlight any over/underestimations declared by the producer for packaging and packaging material put on the market.</li> </ul>		
2	<p><b>Objective: To ensure that the producer has only used waste management undertakings or establishments, dealers or brokers, duly authorised by the Authority in compliance with Subsidiary Legislation 549.63 – the Waste Regulations during the period being audited.</b></p> <ul style="list-style-type: none"> <li>- Obtain and submit together with the Audit Report a list from the Authority of waste management undertakings or establishments, dealers or brokers, duly authorised by the Authority during the specific time period covered by the Audit</li> </ul>		

	<p>Report.</p> <ul style="list-style-type: none"> <li>- To confirm with the list provided by the Authority that the producer has only used waste management undertakings or establishments, dealers or brokers, duly Authorised by the Authority during the time period covered by the Audit Report.</li> </ul>		
<p><b>3</b></p>	<p><b>Objective: To ensure that the amounts being reported are indeed reflecting packaging waste that has actually been recovered and recycled.</b></p> <ul style="list-style-type: none"> <li>- To check and confirm that the amounts being declared as being recovered and/or recycled are indeed packaging waste; and provide information, by category of packaging, on the amounts of packaging or non-packaging waste.</li> <li>- To ensure that the amounts quoted as being recovered/recycled are indeed reflecting the actual amounts being recovered and recycled, and do not represent the total amounts collected, prior to sorting and/or storage for further treatment.</li> <li>- To check and confirm that the amounts being declared exclude any rejects, providing detailed breakdown of the reject rates used.</li> <li>- To verify that the total weight by category declared as recovered/recycled by the producer reconciles with the amount of waste processed at the authorised waste management undertakings or establishments, and that such amounts are supported by evidence issued by such undertakings or establishments.</li> <li>- To establish, by providing detailed workings, and to confirm whether the producer has achieved the recovery and recycling targets in accordance to regulation 8 of Subsidiary Legislation 549.43 – the Waste Management (Packaging and Packaging Waste) Regulations, 2006.</li> </ul>		

**4 Objective: To ensure that the producer presents to the Authority the proof of recovery and, or recycling referred to in Objective 3.**

- To ensure that all proof of recovery and, or recycling issued by recycling facilities have all been declared to the Authority.
- To determine the amounts of packaging waste exported and to confirm the final fate and end destination of these waste materials.

The relevant documentation should be inspected to ascertain veracity and, as a minimum, review actual documentation (including bills of lading, cargo manifests, etc.) or other similar trans-frontier shipment documentation that proves that the waste was shipped to a destination outside of Malta and ensuring compliance with Regulation (EC) 1013/2006 on shipments of waste and any other regulation listed in Regulation 8(7) of the Waste Management (Packaging and Packaging Waste) Regulations.