

Notice of Variation

Environmental Permit

Environment Protection Act (CAP. 549)

Variation number

EP 00132/20/V3

Permit number

EP 00132/20

The Environment and Resources Authority (hereinafter the Authority; the Competent Authority or ERA) in exercise of its powers under the Environment Protection Act (CAP. 549) hereby authorises

Ing. Mario Schembri o.b.o. GreenPak Co-Op Society Ltd. (hereinafter “the Permit Holder”)

In the name of:

GreenPak Co-Op Society Limited

18, St. John Street,

Fgura, FGR 1447






To operate a packaging waste recovery organisation under the name of:

GreenPak Co-Op Society Limited

18, St. John Street,

Fgura, FGR 1447

This variation is effective from 1st January 2022 until the expiry of the permit EP 00132/20 which is **three (3) years** from 1st January 2021 i.e. 31st December 2023. An application for renewal is to be submitted at least **one (1) month** prior to expiry of EP 00132/20.

Signed	Date
 Prof. Victor Axiak Chairman	<u>Permit granted:</u>  <u>First Variation notice granted:</u>  <u>Second Variation notice granted:</u>  <u>Third Variation notice granted:</u> 

Authorised to sign on behalf of the Competent Authority

This page has been deliberately left blank

Introductory Note

The enclosed notice of variation shall be read in conjunction to the permit with reference to EP 00132/20, the first variation, the second variation and the variation notice EP 00132/20/V3 shall take effect as of 1st January 2022.

The Authority is hereby varying:

The term “authorised packaging waste recovery scheme” is substituted throughout with the term “authorised packaging waste recovery organisation”; and “scheme” is substituted with “organisation”.

The term “put on the market” is substituted throughout with the term “placed on the market”.

The term "Commission Decision 2005/270" is substituted throughout with the term “Commission Decision 2005/270 (EC) as amended”.

Section 1 – General conditions

The Status log shall be replaced by the following:

Detail	Date
Permit Issued WM 00005/14	17 December 2014
Variation Issued	9 February 2015
Variation Issued	9 December 2015
Renewal Issued WM 00005/14/A	19 December 2016
Variation Issued	22 January 2018
Variation Issued	23 January 2018
Renewal and Variation Issued WM 00005/14/B	07 December 2018
Variation Issued	4 March 2019
Variation Issued	25 June 2019
Variation Issued	7 October 2019
Renewal Issued EP 00095/19	20 December 2019
Variation Issued	8 January 2020
Renewal and Variation Granted EP 00132/20	10 December 2020
1 st Variation Granted	7 July 2021
2 nd Variation Granted	7 September 2021
3 rd Variation Determined by ERA Board	26 November 2021

Section 6 – General Conditions

Condition 6.1 (i) shall be substituted to read as follows:

“open to the participation of the economic operators of the sectors concerned and to the participation of the competent public authorities, under non-discriminatory conditions, including the detailed arrangement and any tariffs imposed for access to the systems, and shall be designed so as to avoid barriers to trade or distortions of competition in conformity with the relevant regulations and such participation shall not be refused or revoked without reasonable justification;

Section 8 – Recovery and Recycling Targets

Condition 8.1 shall be substituted to read as follows:

“For the purpose of calculating the recovery and recycling targets which the authorised packaging waste recovery organisation shall achieve as set out in Schedule 3 of S.L. 549.43 for the years 2021, 2022 and 2023 respectively, regulation 8 of S.L. 549.43 shall apply.

- I) In doing so the Permit Holder shall ensure that in any year:
- (i) 60% as a minimum by weight of packaging waste is recovered or incinerated at waste incineration plants with energy recovery, and
 - (ii) A minimum of 55% and a maximum of 80% by weight of packaging waste is recycled; and
 - (iii) The following minimum recycling targets for materials contained in packaging waste are attained:
 - a. 60% by weight for glass;
 - b. 60% by weight for paper and board;
 - c. 50% by weight for metals;
 - d. 22.5% by weight for plastics;
 - e. 15% by weight of wood.
- II) By not later than 31 December 2025, producers or authorised packaging waste recovery organisations acting on their behalf shall take the necessary measures to ensure that in any year:
- (i) a minimum of 65% by weight of all packaging waste will be recycled; and
 - (ii) the following minimum targets by weight for recycling will be met regarding the following specific materials contained in packaging waste:

- a. 50% of plastic;
 - b. 25% of wood;
 - c. 70% of ferrous metals;
 - d. 50% of aluminium;
 - e. 70% of glass;
 - f. 75% of paper and cardboard.
- III) By not later than 31 December 2030, producers or authorised packaging waste recovery organisations acting on their behalf shall take the necessary measures to ensure that in any year:
- (i) a minimum of 70% by weight of all packaging waste will be recycled; and
 - (ii) the following minimum targets by weight for recycling will be met regarding the following specific materials contained in packaging waste:
 - a. 55% of plastic;
 - b. 30% of wood;
 - c. 80% of ferrous metals;
 - d. 60% of aluminium;
 - e. 75% of glass;
 - f. 85% of paper and cardboard.”

Condition 8.2 shall be substituted to read as follows:

“Generated packaging waste shall not include any kind of residues from the production of packaging or packaging materials, or from any other production process.”

Condition 8.7 shall be substituted to read as follows:

“Packaging waste exported from Malta shall only count towards the attainment of the targets referred to in condition 8.1 only if,

- i) the requirements of sub-regulation 6 are met;
- ii) the exporter can prove that the shipment of packaging waste is in compliance with the requirements of Regulation (EC) No 1013/2006; and
- iii) if the exporter can prove that the treatment of packaging waste outside the European Union took place in conditions that are broadly equivalent to the requirements of the relevant European Union environmental law.”

Condition 8.8 shall be renumbered to condition 8.14 and condition 8.8 replaced as follows:

“Packaging waste generated in Malta may be deemed to be equal to the amount of packaging placed on the market in the same calendar year within the territory of Malta by each producer.”

Condition 8.9 shall be added to read as follows:

“For the purpose of calculating whether the targets laid down in sections II and III of Condition 8.1 have been attained:

- i) The Permit Holder shall be reporting on the attainment of the new targets as per sections II and III of Condition 8.1 according to the new calculation rules as per Commission Decision 2005/270 (EC) as amended. This shall apply for the calculation, verification and reporting of data.
If the Permit Holder wishes to also report according to the old targets as per section I of Condition 8.1, s/he shall also report according to the new targets and calculation rules as per same Commission Decision, as per Annex of this Permit;
- ii) the weight of packaging waste generated and recycled in a given calendar year shall be calculated; and
- iii) the weight of packaging waste recycled shall be calculated as the weight of packaging that has become waste which, having undergone all necessary checking, sorting and other preliminary operations to remove waste materials that are not targeted by the subsequent reprocessing and to ensure high-quality recycling, enters the recycling operation whereby waste materials are actually reprocessed into products, materials or substances. By way of derogation, the weight of the packaging waste recycled may be measured at the output of any sorting operation, provided that:
 - a. such output waste is subsequently recycled; and
 - b. the weight of materials or substances that are removed by further operations preceding the recycling operation and are not subsequently recycled is not included in the weight of waste reported as recycled.”

Condition 8.10 shall be added to read as follows:

“For the purposes of calculating whether the targets laid down in sections II and III of Condition 8.1 have been attained, the amount of biodegradable packaging waste that enters aerobic or anaerobic treatment may be counted as recycled whether the treatment generates compost, digestate, or other output with a similar quantity of recycled content in relation to input, which is to be used as a recycled product, material or substance. Where the output is used on land, this may be counted as recycled only if this use results in benefits to agriculture or ecological improvement.”

Condition 8.11 shall be added to read as follows:

“The amount of packaging waste materials that have ceased to be waste as a result of a preparatory operation before being reprocessed may be counted as recycled provided that such materials are destined for subsequent reprocessing into products, materials or substances to be used for the original or other purposes, with the exception of end-of waste materials to be used as fuels or other means to generate energy, or to be incinerated, backfilled or landfilled.”

Condition 8.12 shall be added to read as follows:

“The recycling of metals separated after incineration of waste in proportion to the share of the packaging waste incinerated may be taken into account for the attainment of the targets laid down in sections II and III of Condition 8.1, if the recycled metals meet certain quality criteria laid down in Commission Decision 2005/270 (EC) as amended. The rules as per same Commission Decision shall also apply for calculation, verification and reporting of data, in particular the packaging waste generated.”

Condition 8.13 shall be added to read as follows:

“The Permit Holder may opt to attain an adjusted level of the targets laid down in Sections II and III of condition 8.1 for a given year by taking into account the average share, in the preceding three (3) years, of reusable sales packaging placed on the market for the first time and reused as part of a system to reuse packaging. Should this be the case, reporting as per Section A.4 in Annex II is to be compiled and submitted as part of the Annual Report. The related rules laid down in sub-regulation 3 of regulation 10A of S.L. 549.43 and Commission Decision 2005/270 (EC) as amended shall apply for this condition.”

Condition 8.14 as renumbered shall read as follows:

“An audit trail shall be maintained for all waste sent for treatment to an authorised facility locally or abroad, which audit trail shall cover all waste from the point of generation or collection, to the end recovery or disposal facility, including reuse.

Section 9 – Return, Collection and Recovery Systems

Condition 9.1 (i) shall be substituted to read “the return and, or collection of used packaging and, or packaging waste from the consumer, other final users, or from the waste stream in order to channel it to the most appropriate waste management alternatives.”

Condition 9.1 (ii) shall be substituted to read “the reuse or recovery including recycling of the packaging and, or packaging waste collected.”

Condition 9.1 (iv) shall be substituted to read “ the door-to-door collection of municipal packaging waste from the Local Councils listed in Annex III in accordance with the collection dates and times stipulated in S.L. 549.40 – the Abandonment, Dumping and Disposal of Waste in Streets and Public Places or Areas Regulations.”

Condition 9.1 (v) shall be substituted to read “the provision of recycling points for the separate collection, by categories, of municipal packaging waste generated according to the quota stipulated in regulation 10(2) of the Waste Regulations.”

Condition 9.1 (vi) shall be substituted to read “the purposes of recycling points under this provision, separate collection shall not include co-mingled collection in accordance with the definition of co-mingled collection in regulation 4 of the Waste Regulations and that such sites shall be maintained in a good and clean state at all times.”

Section 10 – Membership

Condition 10.2 shall be substituted with the following:

“The Permit Holder shall submit an updated list of producers who participate in the Organisation to the Authority in the half-yearly reports and annual report for the year 2021, 2022 and 2023 respectively, in accordance with conditions 13.1 and 13.2 of this Permit.”

Section 13 – Reporting

Condition 13.1 shall be substituted with the following:

“The Permit Holder shall compile and submit a digital copy of a half-yearly and annual report with the information contained in Part A and Part B of Annex I of this Permit, in accordance to the template in the said Annex. The half-yearly and annual report shall be issued and signed by any of the authorised signatories referred to in condition 11.2 of this Permit.”

Condition 13.2 shall be substituted with the following:

“The Report shall cover the whole of each reporting period (half the calendar year or the whole calendar year). Half-yearly reports shall be submitted to the Authority within three (3) calendar months following the end of that period. In the case of annual reporting, the annual report must be submitted within four (4) calendar months of the closing year.”

Condition 13.3 shall be substituted with the following:

“All reporting and Audits to the Authority referred to in conditions 13.1 and 13.2 and 14 shall be made by e-mail on ced.epr@era.org.mt.”

Condition 13.4 shall be substituted with the following:

“Composite packaging and other packaging made of two or more layers of different materials which cannot be separated by hand and form a single integral unit, consisting of an inner receptacle and outer enclosure, that is filled, stored, transported and emptied shall be reported separately per material contained in the packaging by weight.”

Condition 13.9 shall be substituted to read as follows:

“Without prejudice to commercial and industrial confidentiality, a copy of the half-yearly and annual reports referred to in conditions 13.1 and 13.2 of this Permit shall be made available in accordance with the Environment Protection Act; provided that only the information relating to Part A of Annex I of this Permit shall be made available.”

Condition 13.13 shall be substituted to read as follows:

“The Permit Holder shall on quarterly basis, provide the Authority with a declaration containing information on the actual weight of packaging or packaging material placed on the national market by the members of the authorised packaging waste recovery organisations during the previous quarter of the calendar year. Such declaration shall be submitted to the Authority digitally in the format established by the Authority within one (1) calendar month following the end of each quarter [1st January to 31st March; 1st April to 30th June, 1st July to 30th September, 1st October to 31st December].”

Section 14 – Audit

Condition 14.2 shall be substituted to read as follows:

“The Audit Report must be submitted within four (4) calendar months of the closing year (2021, 2022 and 2023 respectively) together with the submission of the annual report referred to in conditions 13.1 and 13.2 of this Permit.”

Section 16 – Use of Authorised Waste Management Undertakings

Condition 16.1 shall be substituted to read as follows:

“The Permit Holder shall only use waste management undertakings and, or establishments authorised by the Authority in accordance with the Waste Regulations 2011 (S.L.549.63) and Waste Management (Activity Registration) Regulations 2007 (SL 549.45) whichever is applicable.

The Permit Holder shall submit an updated list of all authorised waste management undertakings and, or establishments for the carrying out of the waste management operations in the half-yearly and annual reports referred to in conditions 13.”

Section 18 – Information and Awareness Campaigns

Condition 18.2 shall be substituted to read as follows:

“The Permit Holder shall keep the Authority informed of the information and awareness campaigns referred to in condition 18.1 through the half-yearly and annual reporting referred to in conditions 13.”

Section 19 – Permit Fees

Condition 19.2 shall be substituted to read as follows:

“Further to condition 19.1, if the applicable minimum overall recycling target referred in condition 8.1 is not achieved, an additional fee in line with Part B of Schedule 11 of SL 549.43 shall also be required.”

Annex 1 and 2 -

Annex 1 and 2 shall be substituted by the following:

Annex II

**Operation of a Packaging Waste
Recovery Organisation in terms of
S.L. 549.43
Waste Management (Packaging and
Packaging Waste) Regulations**

***[Name of Packaging Waste
Recovery Organisation]***

[Annual/Half-Yearly] Report

For

[Reference Year]

Table of Contents

Table of Contents	iii
Declaration	v
Part A of the [Annual/Half-Yearly] Report for [Reference Year]	vii
Section A.1. - Statement of Compliance	viii
Section A.2. - Quantities of packaging material or packaging placed on the market by the producers who participate in the authorised packaging waste recovery organisation (Tonnes).....	viii
Section A.3. – Quantities of packaging waste generated in Malta and recovered or incinerated at waste incineration plants with energy recovery within or outside Malta (Tonnes).....	ix
Section A.4. – Reporting for the purposes of adjusting the recycling rates.....	x
Section A.5. – Quantities of packaging waste sent to other Member States or exported outside the Union for recovery or incineration at waste incineration plants with energy recovery (Tonnes).....	xi
Section A.6. – Information on the concentration levels of heavy metals in packaging or packaging material	xii
Section A.7. – Information about packaging waste considered as hazardous	xiii
Section A.8. – List of Information & Awareness Campaigns.....	xiv
Part B of the [Annual/Half-Yearly] Report for [Reference Year]	xv
Section B.1. – List of Producers participating in the authorised packaging waste recovery organisation.....	xvi
Section B.2. – Methodology on how the data has been compiled, including any additional information	xvii
Section B.3. - List of Authorised Waste Management Undertakings or Establishments used during the reporting period for the carrying out of the waste management operations involved in the authorised packaging waste recovery organisation	xviii

Section B.4. - Proof of reuse, recycling, recovery or incineration at waste incineration plants with energy recovery as well as disposal - Certificationxix

Section B.5. - Return, Collection and Recovery Systemsxx

Section B.6. – Details of Information & Awareness Campaigns.....xxi

Declaration

[Name of Permit Holder] hereby understands and agrees that the information provided under Part A of this report is of public nature and shall be made publicly available in accordance with Chapter 549 of the Laws of Malta - the Environment Protection Act.

Full Name: _____

Signature: _____

Date: _____

Part A of the [Annual/Half-Yearly] Report for [Reference Year]

Section A.1. - Statement of Compliance

[Name of Permit Holder] hereby declares that all the information provided is correct and complete in terms of S.L. 549.43.

Full Name: _____

Signature: _____

Date: _____

Section A.2. - Quantities of packaging or packaging material placed on the national market by the producers who participate in the Producer Responsibility Organisation

[Name of Permit Holder] hereby declares that the following information refers to the total actual amount of packaging or packaging material placed on the market by the members of the authorised packaging waste recovery organisation during the [Insert Half-Year/Year] pursuant to S.L. 549.43.

Material		Packaging or packaging material placed on the market for the first time <i>[in tonnes]</i>
PLASTIC		
WOOD		
METAL	Ferrous metal	
	Aluminium	
	Total (metal)	
GLASS		
PAPER and CARDBOARD		
OTHER		
TOTAL		

Type of plastic carrier bag	Plastic carrier bags placed on the market	
	Total Weight (in kilograms)	Weighted average weight per carrier bag (in grams)
Lightweight plastic carrier bags (i.e. plastic carrier bags with a wall thickness below 50 microns)		
Of which bags having a wall thickness below 15 microns (i.e. very lightweight plastic carrier bags)		
Other plastic carrier bags (i.e. plastic carrier bags with a wall thickness above 50 microns)		

Date of Submission: _____

Signature: _____

Section A.3. – Quantities of packaging waste recovered and/or recycled (for both old and new targets and rules)

[Name of Permit Holder] hereby declares that the following information refers to the total amount of packaging waste recovered and/or recycled by the authorised packaging waste recovery organisation during the *[Insert Half-Year/Year]* pursuant to S.L. 549.43

Packaging Waste Material		Recycling <i>[in tonnes]</i>			Repair of wooden packaging <i>[in tonnes]</i>	Energy Recovery ⁽¹⁾ <i>[in tonnes]</i>	Other recovery ⁽²⁾ <i>[in tonnes]</i>
		Recycled in the Member State	Recycled in other Member States	Recycled outside the EU			
PLASTIC							
WOOD							
METAL	<i>Ferrous metal</i>						
	<i>Ferrous metal from IBA ⁽³⁾</i>						
	<i>Aluminium</i>						
	<i>Aluminium from IBA ⁽⁴⁾</i>						
	<i>Total</i>						
GLASS							
PAPER AND CARDBOARD							
OTHER							
TOTAL							

Notes:

Dark shaded boxes: reporting is not applicable.

Light shaded boxes: reporting is mandatory only if amounts are considered in the recycling rates.

- (1) This includes incineration with energy recovery and the reprocessing of waste to be used as fuel or other means to generate energy.
- (2) This excludes repair of wooden packaging, recycling and energy recovery and includes backfilling.
- (3) Ferrous metals recycled after their separation from incineration bottom ash shall be reported separately and shall not be included in the row for reporting ferrous metals.
- (4) Aluminium recycled after separation from incineration bottom ash shall be reported separately and shall not be included in the row for reporting aluminium

Date of Submission: _____

Signature: _____

Section A.4. – Reporting for the purposes of adjusting the recycling rates (for new targets and rules only if decided so)

[Name of Permit Holder] hereby declares the share of reusable sales packaging and the average share of reusable sales packaging in the preceding three years by the authorised packaging waste recovery organisation.

This table is optional as per condition 8.13 and should it be the case that this is reported, this table is to be completed and submitted as part of the Annual Report only pursuant to S.L. 549.43.

Packaging Material	Share of reusable sales packaging in all sales packaging year (n-3)	Share of reusable sales packaging in all sales packaging year (n-2)	Share of reusable sales packaging in all sales packaging year (n-1)	Average share of reusable sales packaging in the three years preceding years (n-3,n-2,n-1)
Plastic				
Wood				
Ferrous metal				
Aluminium				
Glass				
Paper and Cardboard				
All				

Note:

Where n is the current reporting year.

Light shaded boxes: provision of data is voluntary.

Date of Submission: _____

Signature: _____

Section A.5. – Reporting on reusable packaging (Tonnes) (for both new targets and new rules only)

[Name of Permit Holder] hereby declares that the following information refers to the share of reusable sales packaging placed on the market for the first time by the members of the authorised packaging waste recovery organisation and reused as part of a system to reuse packaging during *[Insert Half-Year/Year]* pursuant to S.L. 549.43.

Packaging Material	Packaging placed on the market for the first time				Reusable packaging placed on the market for the first time		Rotations ⁽³⁾			
	All packaging ⁽¹⁾		Sales packaging ⁽²⁾		All reusable packaging (tonnes)	Reusable sales packaging (tonnes)	All reusable packaging		Reusable sales packaging	
	(tonnes)	(units)	(tonnes)	(units)			(tonnes) ⁽⁴⁾	(number)	(tonnes) ⁽⁴⁾	(number)
Plastic										
Wood										
Ferrous Metal										
Aluminium										
Glass										
Paper and cardboard										
Other										
TOTAL										

Note:

Light shaded boxes: provision of data is voluntary.

- (1) This means all reusable and single-use packaging comprising sales, transport and grouped packaging.
- (2) This means reusable and single-use sales packaging.
- (3) This means the number of rotations that reusable packaging completes in a given year.
- (4) This means the number of rotations that reusable packaging completes in a given year multiplied by their mass.

Date of Submission: _____

Signature: _____

Section A.6. – Information on the concentration levels of heavy metals in packaging or packaging material

[Include details on concentration levels of heavy metals present in packaging material or packaging placed on the market by each producer who participates in the authorised packaging waste recovery organisation within the meaning of regulation 7 of Subsidiary Legislation 549.43, and the presence of noxious and other hazardous substances and materials within the meaning of the third indent of point 1 of Schedule 2 of these regulations.]

Section A.7. – Information about packaging waste considered as hazardous

[Include details on packaging waste managed by the Permit Holder considered to be hazardous owing to contamination by product contents, within the meaning of S.L. 549.63 - the Waste Regulations.]

Section A.8. – List of Information & Awareness Campaigns

[Include list of any Information and Awareness campaigns set up to for general public and economic operators in accordance to condition 18 of the Permit]

Part B of the [Annual/Half-Yearly] Report for [Reference Year]

Section B.2. – Methodology on how the data has been compiled, including any additional information

[Include an appropriate description of how the data has been compiled, including an explanation of any estimates used.

- *Provide a detailed breakdown of the grey bag composition as well as the reject rates used by the Permit Holder.*
- *Provide a description of the methods used to ensure that reusable packaging placed on the market for the first time is reused as part of a system to reuse packaging and that all rotations of reusable packaging are captured by category and type*
- *Provide a description of the reuse system (i.e. open-loop or close-loop system) by category and type*
- *Provide a detailed description of the methodology applied to ensure the quality of all data reported]*

Date of Submission: _____

Signature: _____

Section B.4. - Proof of reuse, recycling or recovery as well as disposal - Certification

[Provide the documentation requested under conditions 8.4, 8.5 and 8.6 of this Permit.]

Section B.5. - Return, Collection and Recovery Systems

[Include details of any systems set up with regards to Return, Collection and Recovery to provide for the return and/or collection of used packaging and/or packaging waste from the consumer, other final user, or from the waste stream in order to channel it to the most appropriate waste management alternatives and for the reuse or recovery including recycling of the packaging and/or packaging waste collected. Also indicate on what basis the percentages of packaging waste have been derived, indicate the total amount/percentage of rejects and complete the following tables.]

Below tables are to be filled in for each Local Council.

Year: _____ **Local Council:** _____

Door-to-door collection			
	Total Waste Collected	Total waste collected considered to be packaging waste* <i>(This should not include any rejects or material which is not packaging)</i>	
		tonnes	%
Plastic			
Cardboard			
Paper			
Metal			
Total			

Recycling Points			
	Total Waste Collected	Total waste collected considered to be packaging waste* <i>(This should not include any rejects or material which is not packaging)</i>	
		tonnes	%
Glass			
Plastic			
Cardboard			
Paper			
Metal			
Total			

Other Sources			
	Total Waste Collected	Total waste collected considered to be packaging waste* <i>(This should not include any rejects or material which is not packaging)</i>	
		tonnes	%
Glass			
Plastic			
Cardboard			
Paper			
Metal			
Wood			
Other			
Total			

**In accordance to sub-regulation 1 of regulation 3 of Subsidiary Legislation 549.43.*

Section B.6. – Details of Information & Awareness Campaigns

[Include details of any Information and Awareness campaigns set up to for general public and economic operators in accordance to provision 16 of the Permit]

Annex II

**Terms of reference for Compliance Audits related to authorised Packaging Waste
Recovery Organisation**

The independent, certified auditor shall be approved by the Environment and Resources Authority, and should fulfil the requirements set by the Authority.

The auditor would be required to certify that all the information reported to the Authority by the Packaging Waste Recovery Organisation is as specified in the permit itself.

A sound auditing procedure for traceability, monitoring, and control should be in place for all the packaging waste managed in terms with the S.L. 549.43 – Waste Management (Packaging and Packaging Waste) and as specified in the Organisation’s Permit.

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.

The terms of reference may be amended by the Authority from time to time. Any changes will come into force immediately, and shall be communicated to the Permit Holder accordingly.

Nature and extent of audit procedures	
1	Objective: to determine that a sound methodology is in place to ensure the quality of all data reported by the Permit Holder.
2	<p>Objective: To confirm that there was a signed agreement between the packaging waste recovery organisation and its members for the year 2021, 2022 and 2023 respectively.</p> <p><i>2.1. Choose a random sample of 10% of the total no. of members, confirming that all members have signed the relevant agreements with the Organisation and verify the period for which such members have been represented by the Organisation.</i></p> <p><i>2.2. Choose a random sample of 10% of the total no. of members and confirm that the participation fee charged by the Organisation is in line with the schedule of fees in the agreement.</i></p> <p><i>2.3. For the sample chosen, inspect the file containing communications between the selected members and the packaging waste recovery Organisation and report any notifications of inaccuracies or inconsistencies.</i></p> <p>The stratified sample should represent the members as follows:-</p> <ul style="list-style-type: none"> - 6% of the sample representing those members who placed on the market less than 1 tonne; - 3% of the sample representing those members who placed on the market more than 1 tonne but less than 5 tonnes; - 1% of the sample representing those members who placed on the market more than 5 tonnes <p><u>The documentation related to the chosen sample shall be attached to the Audit Report.</u></p>
3	<p>Objective: To confirm that members for the year 2021, 2022 and 2023 respectively have provided the Organisation with the relevant information on the actual quantities of packaging or packaging material placed on the market in the year 2021, 2022 and 2023 respectively.</p> <p><i>3.1. Choose a random sample of 10% of the total no. of members, confirming that the members have provided the necessary information to the Organisation and that the actual amounts for 'packaging or packaging material placed on the market' declared to the Organisation in the year 2021, 2022 and 2023 respectively tally with the actual net weight of the packaging or packaging material placed on the market by the members in the year 2021, 2022 and 2023 respectively.</i></p> <p><u>The same sample approach highlighted under Objective 2 shall be applied.</u></p>

	<p>3.2. <i>The auditor is to highlight any over-/under- estimations reported by both the members and the packaging waste recovery Organisation.</i></p> <p>3.3. <i>The auditor is to reconcile the actual quantities of packaging or packaging material placed on the market by each member with the global declaration for packaging or packaging material placed on the market in the Organisation’s Annual Report, by category of packaging.</i></p> <p>3.4. <i>The audit is to indicate whether the actual total amount of packaging or packaging material placed on the market declared in the Annual Report by the Organisation requires re-calculation for correctness and accuracy purposes.</i></p>
4	<p>Objective: To ensure that the packaging waste recovery Organisation has only used waste management undertakings or establishments authorised by the Authority in accordance with Subsidiary Legislation 549.63 – the Waste Regulations during the Organisation’s operational period being audited.</p> <p>4.1. <i>To obtain and submit together with the Audit Report a list from the Authority of waste management undertakings or establishments, duly authorised by the Authority during the time period covered by the Audit Report.</i></p> <p>4.2. <i>To confirm with the list provided by the Authority that the packaging waste recovery organisation has only used authorised waste management undertakings or establishments during the time period covered by the Audit Report.</i></p>
5	<p>Objective: To ensure that the amounts being reported are indeed reflecting packaging waste that has actually been recovered and recycled.</p> <p>5.1. <i>The auditor is 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.</i></p> <p>5.2. <i>The auditor is 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.</i></p> <p>5.3. <i>The auditor is to check and confirm that the amounts being declared exclude any rejects, providing detailed breakdown of the reject rates used.</i></p> <p>5.4. <i>The auditor is to verify that the total weight by category declared as recovered/recycled by the packaging waste recovery Organisation reconciles with the amount of waste processed at the authorised waste</i></p>

management undertakings or establishments, and that such amounts are supported by evidence issued by such undertakings or establishments.

5.5 The auditor is to verify that the rules for the calculation of the attainment of the targets set out in the permit have been adhered to.

5.6 To establish, by providing detailed workings, and to confirm whether the Organisation 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.

END OF NOTICE