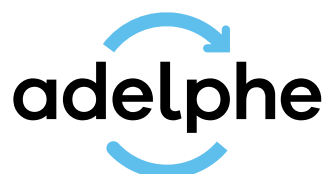


# 2024 rates

for reducing, reusing  
and recycling  
household packaging



**1 January 2024**  
(subject to the renewal of Adelphe's accreditation)



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Rates are provided subject to official approval by the public authorities. Should any new changes to regulations come into force, this may lead to an update of these rates. The applicable specifications for 2024 had not yet been published at the time this guide was completed.

## ➤ New challenges requiring joint action to reduce the environmental impact of your packaging

The concept of Extended Producer Responsibility introduced over 30 years ago is being developed to tackle new challenges in terms of reducing the environmental impact of your packaging. In particular, the Anti-Waste Law for a Circular Economy (AGEC Law) imposes new obligations on companies, which are reflected in measures taken by Adelphe on your behalf to manage your household packaging waste.



These changes will require additional investment from companies, therefore, given the current economic climate, Adelphe has made every effort to limit their impact on its 2024 rates. We have minimised the level of charges incurred to ensure compliance with your extended producer responsibility obligations.

### ➤ What will change in 2024?

#### 1. Schemes rolled out in 2023 to be ramped up

Through their producer responsibility organisation, businesses are required, under the AGEC Law, to fund the cost of **out-of-home selective collection** of packaging waste performed by public service providers (particularly from public waste bins) and the **prevention and clearance of household packaging waste littering** public roads or natural areas. Moreover, from 2023, the law also requires accredited companies to allocate 5% of the contributions they receive to measures aimed at developing reuse. Adelphe allocates this budget to supporting you with your **reuse projects** and preparing the rollout of a nationwide management system.

➤ A special incentive to encourage your companies to reuse packaging will be offered separately from the rate. Arrangements for this are currently being determined and will be linked to your reuse rate and number of reused packaging items.

#### 2. An increase in the cost of collection and sorting managed by local authorities

Over the past year, the public authorities have conducted a consultation to **review subsidies paid to local authorities for collecting and sorting your packaging** and support them with their investment programmes aimed at further increasing recycling volumes. Moreover, the cost of the development stream (secondary sorting of plastics and start-up of recycling streams) is changing due to the increased tonnage processed and falling buy-up prices.

### 3. Merging of the EPR for household packaging and graphic paper

Law No. 2023-305 of 24 April 2023 sets out provisions to merge the EPR for household packaging and graphic paper. Operational arrangements for merging the two streams are to be specified by decree and in published specifications (expected in the forthcoming weeks) for the Household Packaging and Graphic Paper EPR for 2025 to 2029.

If you are affected by this, the paper rate will be applicable.

### 4. Extension of the scope of the household packaging EPR to include mixed household/HORECA food packaging

The scope of the new EPR for food service\* packaging provided for by the AGECE law has been defined by various regulations over the course of 2023.

Based on the volume or mass of packaged products, these regulations enable a distinction to be drawn between food service packaging and "mixed household/HORECA food packaging", the latter being covered by the EPR for household packaging (see appendix of the order of 20 July 2023).

As of 1 January 2024, this "HORECA/household food packaging" will contribute to the household packaging EPR and should therefore be included in your 2024 household packaging declaration, which you should submit to us at the beginning of 2025.



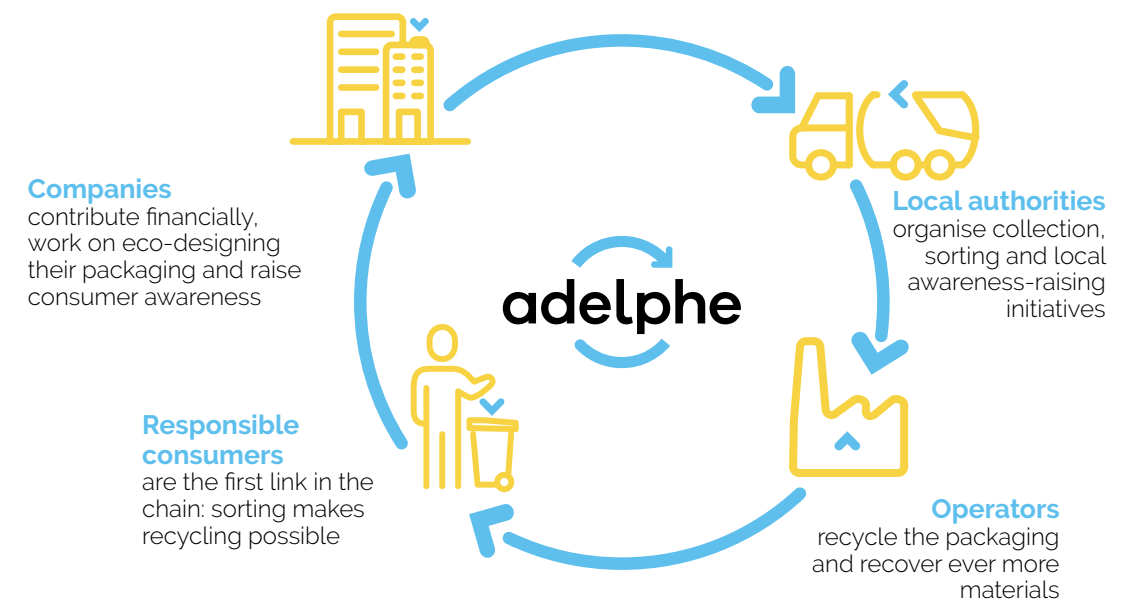
These changes will significantly increase funding requirements, and consequently the household packaging rate is increasing by 15% to 30% depending on the material. This increase is particularly perceptible for packaging covered by recycling streams under development, mainly because the regulatory framework requires the associated operations to be specifically funded by this packaging.

\* Packaging for products consumed or used by professionals running a food service business.

## The purpose of your contribution

Adelphé guarantees that every euro invested is used to fund the collection, sorting and recycling of your packaging.

### Funding the recycling of your packaging – how does it work?



# Three options for calculating your 2024 contribution

Choose which type of declaration best suits you based on the number of Consumer Sales Units (CSU\*) you place on the market.

## Consumer Sales Unit (CSU)

The option you choose depends on the number of CSUs placed on the market: a CSU is a packaged product unit available for separate purchase by a consumer. For example:

A pack of 6 bottles



6 CSU



A bottle from the pack can be purchased separately from the pack

A pack of 4 yoghurt pots



1 CSU



A yoghurt pot cannot be purchased separately from the pack

## Choose from three options



### One-click

€80 flat rate excluding tax



Recommended if you place less than **10,000 CSUs** on the market per year.

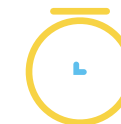


### Expert CSU declaration

CSU declaration



This declaration is compulsory if you place over **500,000 CSUs** on the market per year. It gives you access to bonuses.



### Simplified



#### Sector-based declaration

Recommended if you place less than **500,000 CSUs** on the market per year.



#### Declaration Including shipping boxes and food deliveries

For e-tailers and food delivery companies. Find out more on page 26.

# Expert declaration Rate for CSU declaration

With its breakdown by material and packaging unit, the CSU declaration provides the truest reflection of what you place on the market. It gives you access to eco-modulation and incorporates the provisions of the AGECL Law on incentives in detail. This declaration form is compulsory if you place over **500,000 CSUs** on the market per year.

## Contribution per unit

The rate per unit is calculated based on the number of components in a packaging item (packaging units) to encourage reduction at source and simplification. A packaging unit is a packaging component that can be separated from the product when it is consumed or used by the household.

## The formula stays the same






## Weight-based contribution by material

Rates by material are designed to encourage the use of packaging with mature, long-term recycling streams.

## Eco-modulation

The eco-modulation system has been designed by the public authorities to reduce packaging at source, eliminate any elements that disrupt recycling, and promote circularity by incorporating recycled material and/or encouraging sorting.

 <b>PACKAGING WITH MATURE RECYCLING STREAMS<sup>(1)</sup></b>	 <b>PACKAGING WITH RECYCLING STREAMS UNDER DEVELOPMENT</b>	 <b>PACKAGING WITH NO RECYCLING STREAM<sup>(1)</sup></b>		
<b>Packaging with a well-established recycling stream</b> Paper/cardboard, steel, aluminium, glass, cartons, PET, PE or PP bottles and dispenser bottles, rigid PE and PP plastics, flexible PE plastics	<b>Different stages of development: set-up in progress, under development or close to maturity</b> Rigid PET packaging (except bottles and dispenser bottles), rigid PS and flexible PP	<b>Non-recyclable<sup>(1)</sup> and non-recoverable</b> Ceramics, earthenware, porcelain, PVC packaging	<b>Recoverable as energy</b> Textile, other composite plastic packaging and other non-PVC resins	<b>Non-chemically processed materials produced from renewable and sustainably managed resources</b> Cork

## Moving towards a full set of solutions privileging packaging circularity



<sup>(1)</sup> The term "mature" is used to describe a well-established industrial recycling stream in which recyclers (end users of the material) are available to take on all tonnages of the material produced by sorting centres.

This hierarchy does not apply to household packaging made of unprocessed wood from sustainably managed forests, as a study co-piloted by Ademe, Citeo, Adelphe and SIEL has shown that setting up a dedicated recycling channel would pose substantial economic problems, and would not offer any environmental advantage compared with end-of-life energy recovery.

\*\* The merging law provides for a system involving the free supply of inserts offering public interest information and an associated incentive. A decree will set out implementing criteria.

## 1. Weight-based contribution by material

Different rates have been set for each of the following 20 material families:

What is the main material used in the packaging item?	Which material do I declare and how?		Rate in € cents/kg
	Code	Material	
Steel	1	Steel	5.72
Aluminium	2	Aluminium	15.34
Paper/cardboard	3	Paper/cardboard	20.19
Cartons	4	Cartons	30.41
Glass	5	Glass	1.50
Plastic	6.1	Clear PET bottles and dispenser bottles	38.16
	6.2.1	PE bottles and dispenser bottles	41.98
	6.2.2	PP bottles and dispenser bottles	41.98
	6.2.3	Dark/coloured PET bottles and dispenser bottles	46.94
	6.3.1	Rigid PE packaging items (excluding bottles and dispenser bottles)	41.98
	6.3.2	Rigid PP packaging items (excluding bottles and dispenser bottles)	41.98
	6.3.3	Rigid PET packaging items (excluding bottles and dispenser bottles)	50.74
	6.4	Flexible PE packaging	54.65
	6.5	Rigid PS packaging	58.36
	6.6.1	Flexible PP packaging	62.27
6.6.2	Composite packaging or other resins except PVC	69.90	
6.7	Packaging containing PVC	76.32	
Other materials	7.1	Non-chemically processed materials produced from renewable and sustainably managed resources (wood, cork)*	20.19
	7.2	Materials with no stream but suitable for energy recovery (textiles, other materials, etc.)	57.24
	7.3	Materials with no stream and unsuitable for energy recovery (earthenware, porcelain, ceramics)	66.78



Given the specific nature of wood and cork, Adelphe is lowering the rate for wooden or cork packaging that has not been chemically processed and is produced from renewable and sustainably managed resources (7.1) in agreement with the public authorities.



A discount for using recycled paper/cardboard: a 10% discount is applied to the weight-based contribution for paper/cardboard packaging that incorporates recycled raw materials if recycled materials account for over 50% of the total packaging weight. A certificate from the packaging supplier must be provided in order for this to be awarded.

## 2. Contribution by CSU

### What is a Packaging Unit?

A packaging unit is a packaging component that can be separated from the product when it is consumed or used by the household.

All stopper or closure elements (removable caps, seal lids, lids, parts of non-perforated blister packs, etc.) are considered to be packaging units in their own right and need to be declared separately. Trays with nonpeelable film or inseparable blister packs only constitute one unit.

Similarly, packaging elements do not need to be declared separately if:

- they do not require assembly during manufacturing (milk cartons with no closure elements) and/or
- they include a perforated line (tamper-proof rings for certain types of packaging, closures of single-use packs, blister packs with perforated lines, etc.). (See the full definition in the Declaration Guide.)



For each CSU, the minimum contribution is 0.1043 euro cents. It is then modulated according to the number of packaging units included in the CSU.

### Examples to help you grasp the concept:

#### 75 cl champagne bottle

##### 1 CSU with 3 units:

- 1 bottle (836 g – glass)
- 1 stopper (9 g – other material)
- 1 wire cage + cap (5 g – steel)

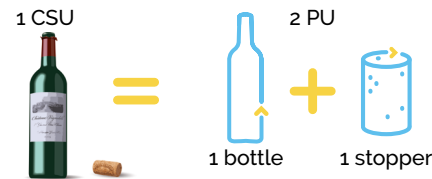


\* Given the specific nature of this material, Adelphe is lowering the rate for wooden or cork packaging that has not been chemically processed and is produced from renewable and sustainably managed resources (7.1) in agreement with the public authorities.

## 75 cl wine bottle

### 1 CSU with 2 units:

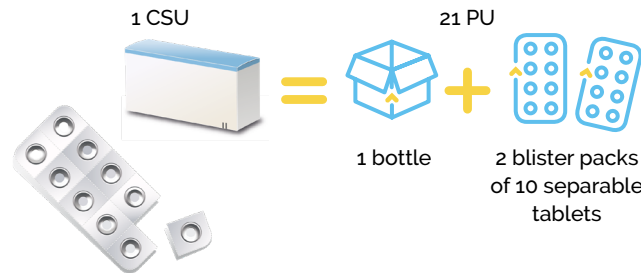
- 1 bottle (440 g – glass)
- 1 stopper (4 g – other material)



## Box of tablets

### 1 CSU with 21 units:

- 1 box (5 g – cardboard)
- 2 blister packs (1.3 g/blister of 10 separable tablets – plastic)



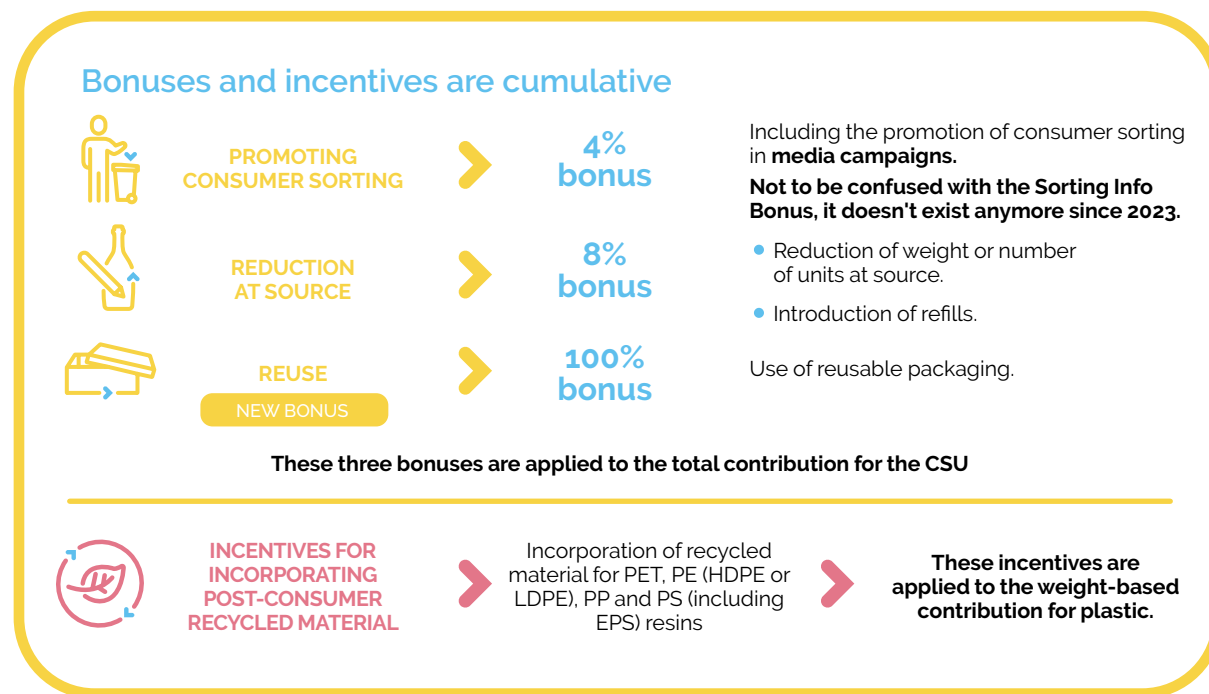
### Contribution by CSU

	Number of units per CSU	% of surcharge	2024 rate by CSU in € cents
<b>1 unit = no surcharge</b>	1 unit	0%	0.1043
	2 units	70%	0.1773
	3 units	140%	0.2503
	4 units	210%	0.3233
	5 units	280%	0.3963
<b>2 to 5 units = 70% surcharge per unit</b>	6 units	330%	0.4485
	7 units	380%	0.5006
	8 units	430%	0.5528
	9 units	480%	0.6049
	10 units	530%	0.6571
<b>6 to 10 units = 50% surcharge per unit</b>	11 units	560%	0.6884
	12 units	590%	0.7197
	13 units	620%	0.7510
	14 units	650%	0.7823
	15 units	680%	0.8135
<b>11 to 15 units = 30% surcharge per unit</b>	16 units	690%	0.8240
	17 units	700%	0.8344
	18 units	710%	0.8448
	19 units	720%	0.8553
	20 units	730%	0.8657
<b>16 to 20 units = 10% surcharge per unit</b>	21 unités	735%	0.8709
<b>21 units and above = 5% surcharge per unit</b>			

For CSUs composed of packaging units weighing less than 0.1g, the basic contribution for these packaging units is 5% of 0.1043 € cents.

# Bonuses: an opportunity to make savings on your contribution

The bonus system is designed to encourage companies to eco-design packaging, incorporate recycled materials, promote consumer sorting, and use recyclable packaging free of disruptive elements.



## PLEASE note:

- Bonuses and incentives are cumulative (except for the reuse bonus).
- Graduated penalties are in place. These are updated over time and based on changes to regulations.
- CSUs subject to a penalty are not eligible for bonuses or incentives.

## Incentives for incorporating plastic materials from post-consumer recycling

To benefit from these incentives, producers must certify that they can trace recycled material from the regenerator to the packaging manufacturer.

They can satisfy this condition using various tools available within the industry (EuCertPlast, certification offered by the LNE and IPC, etc.) that meet applicable standards, or an EFSA opinion for recycled material used in food packaging.

Packaging for which layer B in an ABA structure is made from a recycled material that is not recognised as fit for contact with food by the EFSA is not currently eligible for incentives, pending the findings of the European Food Safety Authority and/or the entry into force of the revised European Regulation. If layer B is not decontaminated, this may affect the quality of recycled material in the recycling loop.

### Incorporation of rPET (recycled polyethylene terephthalate) in PET packaging:

An incentive of **€0.05/kg** is awarded if the rPET is produced through household, industrial or commercial recycling.

An additional incentive of **€0.35/kg** is awarded for rigid PET packaging (excluding bottles and dispenser bottles) and particularly for "jar/pot or tray-type" packaging if the rPET is produced exclusively by recycling the same type of packaging.

### Incorporation of rPE (recycled polyethylene) in flexible PE packaging (mainly low-density polyethylene – LDPE):

An incentive of **€0.40/kg** is awarded if the rPE is produced through household, industrial or commercial recycling.

An additional incentive of **€0.15/kg** is awarded if the rPE is produced exclusively by recycling household packaging.

### Incorporation of rPE (recycled polyethylene) in rigid PE packaging (mainly high-density polyethylene – DPE):

An incentive of **€0.45/kg** is awarded if the rPE is produced through household, industrial or commercial recycling.

### Incorporation of rPP (recycled polypropylene) in PP packaging:

An incentive of **€0.45/kg** is awarded if the rPP is produced through household, industrial or commercial recycling.

### Incorporation of rPS (recycled polystyrene including expanded polystyrene (rEPS)), in PS or EPS packaging:

An incentive of **€0.55/kg** is awarded if the rPS is produced through household, industrial or commercial recycling.

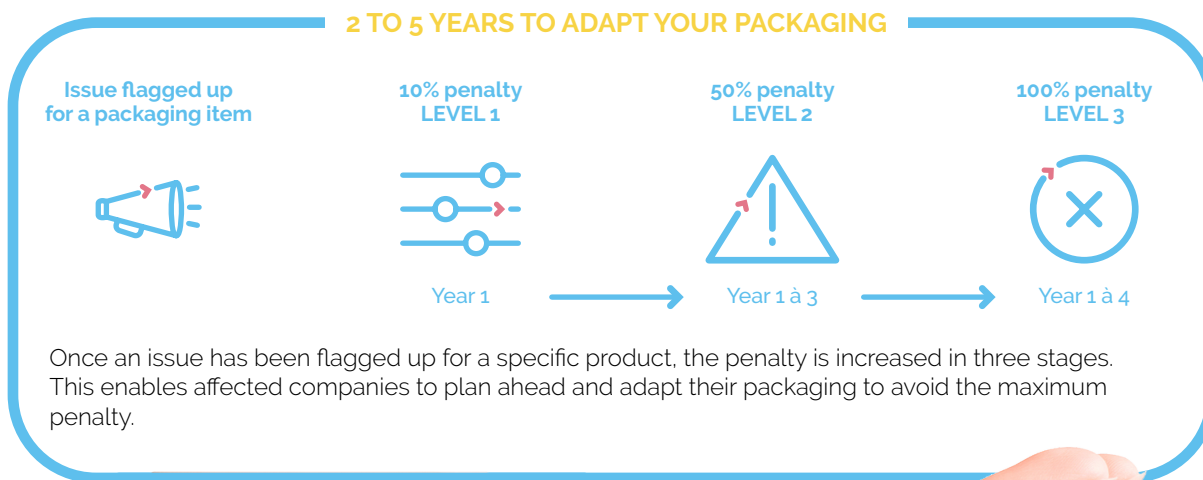
## PLEASE note:

- These materials may be produced by recycling household, industrial or commercial packaging waste. Packaging made from production waste (waste from trial runs, non-compliant products, shrinkage, etc.) is not eligible for these basic or additional incentives.
- CSUs subject to a penalty are not eligible for basic or additional incentives.



# Penalties: an opportunity to improve your packaging

In order to protect the environment and preserve natural resources, non-recyclable packaging and/or packaging containing elements that disrupt recycling must be eliminated. Graduated penalties give you the time to find alternative solutions.



# Graduated penalties for 2024 rates

## Materials subject to the LEVEL 1 penalty



Material	Scope	Issues for recycling
Rigid plastics	PET, PE or PP bottles, dispenser bottles and other rigid packaging whose density is lower than 1 for PET and greater than 1 for PE and PP	Loss of material
Rigid PET plastics	PET bottles, dispenser bottles and other rigid packaging that incorporates rigid plastic with a density exceeding 1	Loss of material
PET bottles and dispenser bottles <sup>(1)</sup>	PET bottles and dispenser bottles with an unperforated PETg, PLA or PS full sleeve	Loss of material and recycled material quality
Paper/cardboard <b>NEW</b> <sup>(2)</sup>	Boxes for which 100% of the area of all faces is metallised	Loss of material

(1) This penalty is applied to all PETg, PLA and PS sleeves on PET bottles and dispenser bottles except those with a perforated line enabling the sleeve to be removed more easily during collection and sorting. To enable separation, the hole size (D) divided by the space between holes (G) must be greater than or equal to 1.5 with D > 0.8mm.

(2) New 10% penalty applicable to boxes for which 100% of the area of all faces is metallised. The success rate for directing these items at sorting centres is less than 5% and they provide no product protection. This penalty has been kept low for the first year in order to alert producers and raise their awareness of the issues caused by this packaging type in sorting centres. It will subsequently be raised in steps.

## Materials subject to the LEVEL 2 penalty



Material	Scope	Issues for recycling
PET bottles and dispenser bottles	PET bottles and dispenser bottles containing glass balls	Quality of recycled materials and damage to industrial equipment

## Materials subject to the LEVEL 3 penalty

+100%

Material	Scope	Issues for recycling
Rigid PET packaging	OPAQUE PET bottles, dispenser bottles and other packaging (mineral filler > 4%)	Qualité de la matière recyclée, dégradation de l'outil industriel et sécurité des opérateurs
PVC bottles and dispenser bottles	Plastic packaging included in the national sorting instructions but not recyclable and not recoverable	Loss of material during the sorting stage
Rigid PET packaging <sup>(1)</sup>	Bottles, dispenser bottles and other rigid packaging combined with aluminium, PVC or silicone with a density greater than 1	Quality of recycled materials and damage to industrial equipment
Rigid plastics <sup>(2)</sup>	Dark-coloured bottles, dispenser bottles and other rigid plastic packaging items that are undetectable by optical sorting and generally contain carbon black	Loss of material during the sorting stage
Glass <sup>(3)</sup>	<ul style="list-style-type: none"> <li>• Packaging made of glass other than soda-lime glass</li> <li>• Soda-lime glass packaging combined with an infusible associated element (porcelain, ceramics, earthenware, etc.)</li> <li>• Glass packaging with a non-magnetic steel closure system <sup>(3)</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Quality of recycled material</li> <li>• Damage to industrial equipment</li> <li>• Quality of recycled material, damage to industrial equipment and reduced operator safety</li> </ul>
Cardboard <sup>(4)</sup>	<ul style="list-style-type: none"> <li>• Reinforced cardboard packaging</li> <li>• Paper/cardboard packaging printed with inks manufactured using mineral oils <sup>(4)</sup></li> </ul>	<ul style="list-style-type: none"> <li>• Damage to industrial equipment</li> <li>• Quality of recycled material</li> </ul>

(1) PET bottles with mixed lids (aluminium/plastic) that must be fully separable in order for the product to be used are not included in the list of penalised packaging items.

(2) Penalty increase for dark-coloured rigid plastic packaging items that are undetectable by optical sorting and generally contain carbon black: 100% in 2024 vs. 50% in 2023.

(3) Penalty increase for glass packaging with a non-magnetic steel closure system: 100% in 2024 vs. 50% in 2023.

(4) Penalty increase for packaging containing mineral oil, from 50% in 2023 to 100% in 2024, coming into effect after a year to allow producers to clear their stocks following the ban on mineral oil content in inks used for printing packaging as of 2023 in accordance with Article 112 of Law No. 2020-105 of 10 February 2020 (the Anti-Waste Law for a Circular Economy).

### PLEASE note:

- Penalties are applied to the total contribution for the relevant CSU.
- While penalties are cumulative between the 3 levels (10%, 50% and 100%), they are not cumulative within the same level. For example, a dark PET bottle containing glass balls is subject to a 50% penalty and a 100% penalty. In contrast, a reinforced paper/cardboard packaging item containing mineral-oil-based print is subject to just one 100% penalty.

## Penalties - criteria under review

Eco-modulation may eventually be applied to a number of eco-design issues that are currently under review. Information on reviewed criteria can be used to plan for the potential introduction of penalties. Research programmes aimed at understanding and scientifically documenting these issues are currently under way.

### List of criteria under review:

#### Plastic packaging:

- ▶ Extension of the penalty for "rigid dark plastics that are undetectable by optical sorting and generally contain carbon black" to flexible plastics.

#### Paper/cardboard packaging:

- ▶ Paper/cardboard packaging incorporating hot-melt PSAs.
- ▶ Dark paper/cardboard packaging: research conducted to determine whether or not it is detectable by optical sorting in sorting centres.

#### Glass packaging:

- ▶ Glass packaging with ultra-adhesive labels.

#### Metallised packaging:

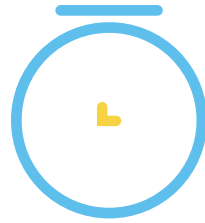
- ▶ Impact of metallisation on sorting and recycling of plastic packaging.



NB: penalties will only be applied to issues on this list if they prove to be a genuine problem.

# Simplified declaration

## Rate for sector-based declaration



The sector-based declaration is made by product family, with a rate set for each family.

### There are two types of sector-based declaration

Choose the declaration according to your sector:

*A general declaration for all product types*

Rates have been adjusted for individual products to closely reflect actual costs of materials.

*A specific declaration for wines and spirits*

Rates have been adjusted for individual products to closely reflect actual costs of materials in this business sector.

### Calculation method

$$\left( \begin{array}{c} \mathbf{1} \\ \text{Number of Consumer Sales} \\ \text{Units (CSU)*} \end{array} \right) \times \left( \begin{array}{c} \mathbf{2} \\ \text{Rate per CSU for the} \\ \text{relevant product family} \end{array} \right)$$

\*A Consumer Sales Unit is a packaged product unit available for separate purchase by a consumer.



# Rates for the general simplified declaration



Code	Product family description	2024 rate per CSU in €
<b>Food</b>		
P012001	Jam, compotes, honey, spreads - Indivisible packs	0,0172
P012002	Jam, compotes, honey, spreads - Sold separately	0,0057
P010201	Sweet or savoury biscuits, cereals, pastries, bread and bread equivalents	0,0094
P010301	Coffee, tea and other instant beverages	0,0111
P011901	Sugar, confectionery, chocolate and similar	0,0084
P011100	Pasta, rice, canned foods, deli products and ready meals	0,0091
P011500	Spices and condiments	0,0072
P034601	Meat and fish	0,0129
P034202	Dairy products (except butter)	0,0136
P034204	Butters	0,0036
P034101	Ice creams and frozen foods	0,0127
P034400	Fruit and vegetables	0,0056
P086001	Other "Food"	0,0172
<b>Beverages</b>		
P023101	Beers and shandies - Indivisible packs	0,0199
P023102	Beers and shandies - Sold separately	0,0066
P023003	Fruit juices and syrups	0,0140
P034201	Milk	0,0127
P023001	Alcohol-free carbonated drinks	0,0071
P023600	Aperitifs, spirits and fruit brandies	0,0117
P023400	Wines, champagnes, sparkling wines and ciders	0,0164
P023200	Waters	0,0110
P086002	Other "Beverages"	0,0199
<b>Cleaning and household products</b>		
P055002	Washing products and detergents	0,0275
P055001	Soaps	0,0115
P055101	All household products, air fresheners and insecticides	0,0190
P055008	Washing and household accessories	0,0060
P086003	Other "Cleaning and Household Products"	0,0275
<b>Body, hair and tooth care products</b>		
P046401	Body hygiene and care products (including hair and teeth)	0,0142
<b>Pharmaceutical products</b>		
P046719	Pharmaceutical and eye care products	0,0107
<b>Gardening products</b>		
P055801	Products for the garden and similar	0,0172
P086021	Bulky products for the garden	0,0251
<b>DIY</b>		
P055901	Tools, DIY products, adhesives, paints and similar	0,0197
P055902	General hardware and furnishings	0,0171
P086004	Other "DIY"	0,0197
<b>Clothes, shoes, textiles and accessories</b>		
P078201	Clothes, textiles, soles, laces, fabrics and sewing accessories	0,0044
P078301	Shoes	0,0235

Code	Product family description	2024 rate per CSU in €	
<b>Household appliances</b>			
P055501	Various large household appliances	0,3496	
P055508	Various small household appliances	0,0550	
P056102	Household appliance accessories and similar	0,0089	
<b>Fittings and furniture</b>			
P055401	Various housewares	0,0091	
P056001	Indoor and outdoor furniture	0,0770	
P086013	Household linen	0,0115	
P086014	Other "Furniture"	0,0770	
<b>Pets</b>			
P012801	Food products for pets	0,0188	
P086015	Pet accessories	0,0194	
<b>Miscellaneous</b>			
P066800	Stationery, accessories, office consumables	0,0095	
P067001	Jewellery and watches	0,0073	
P067101	Leather goods and travel bags	0,0087	
P085201	Tobacco	0,0047	
P067207	Musical instruments	0,0985	
P067301	Games and toys	0,0168	
P067504	Cycles, mopeds, motorcycles, sailing and physical fitness items	0,0420	
P085305	Domestic liquid fuels	0,0230	
P067800	Express services (keys, shoe repairs, etc.)	0,0104	
P086017	Lighters and fuels	0,0097	
P086018	Souvenirs, gifts, ornaments	0,0081	
P086019	Leisure and sports items	0,0102	
P086020	Other "Miscellaneous"	0,0985	
<b>Electronics, high-tech goods</b>			
P086006	TVs	0,3419	
P086010	Mobile phones, smartphones, connected objects, mobile accessories	0,0591	
P086007	Stereo systems, audio and video players	0,0722	
P086011	Computers and peripheral devices	0,0670	
P086005	Radios, headphones, headsets	0,0272	
P086008	Cameras, video projectors	0,0280	
P086009	CDs, DVDs, cassettes, films	0,0065	
P086012	Other "Household Appliances, Electronics and High-Tech Goods"	0,3496	
<b>Service and shipping packaging</b> (e.g. mail order packaging, paper bags, plastic bags, trays, etc.)			
P120301		Weight per unit < 5g	0,0019
P120302		Weight per unit between 5 and 15g	0,0028
P120303	Paper and cardboard	Weight per unit between 15 and 50g	0,0076
P120304		Weight per unit > 50g	0,0248
P120201		Weight per unit < 5g	0,0014
P120202	Aluminium	Weight per unit between 5 and 15g	0,0027
P120203		Weight per unit between 15 and 50g	0,0040
P120204		Weight per unit > 50g	0,0113
P120431		Weight per unit < 5g	0,0025
P120432	Plastic	Weight per unit between 5 and 15g	0,0067
P120433		Weight per unit between 15 and 50g	0,0151
P120434		Weight per unit > 50g	0,0334
P120601		Weight per unit < 5g	0,0029
P120602	Other	Weight per unit between 5 and 15g	0,0070
P120603		Weight per unit between 15 and 50g	0,0183
P120604		Weight per unit > 50g	0,0364

# Rates for the wines & spirits simplified declaration



Code	Volume of bottle (cl)	2024 rate per CSU in €
<b>Wines - normal glass bottle</b>		
P023401	< 75	0,0068
P023402	75	0,0105
P023403	Between 75 and 300	0,0161
P023404	300 and over	0,0296
<b>Wines - reduced-weight glass bottle</b>		
P023405	≤ 50	0,0070
P023406	75	0,0090
P023407	100 to 150	0,0151
<b>Champagne - glass bottle</b>		
P023501	< 75	0,0125
P023502	75	0,0172
P023503	150	0,0310
P023504	300 and over	0,0571
<b>Sparkling wine - glass bottle</b>		
P023505	< 75	0,0121
P023506	75	0,0146
P023507	150	0,0269
<b>Spirits - glass bottle</b>		
P023701	70 to 100	0,0117
P023702	150	0,0155
<b>PET bottles</b>		
P023408	75	0,0182
<b>Can</b>		
P023414	25 - 33	0,0027
<b>Bag-in-box-type cubitainer</b>		
P023409	300	0,0498
P023410	500	0,0617
P023411	1000 and over	0,1062

Code	Volume of bottle (cl)	2024 rate per CSU in €	
<b>Rigid cubitainer</b>			
P023412	≤ 500	0,0736	
P023413	> 500	0,1232	
<b>Wooden case</b>			
P121601	Case: 1 bottle	0,1484	
P121602	Case: 2 bottles	0,2453	
P121603	Case: 3 bottles	0,3596	
P121604	Case: 6 bottles	0,4250	
P121605	Case: 12 bottles	0,5530	
<b>Cardboard case containing 6 or 12 bottles</b>			
P121301	Case: 6 bottles	0,0535	
P121302	Case: 12 bottles	0,0925	
<b>Cardboard box containing 1, 2 or 3 bottles</b>			
P121303	Box: 1 bottle	0,0233	
P121304	Box: 2 bottles	0,0344	
P121305	Box: 3 bottles	0,0394	
<b>Metal box containing 1 bottle</b>			
P121101	Box: 1 bottle	0,0155	
<b>Service and shipping packaging (e.g. paper bags, plastic bags, etc.)</b>			
P121306	Paper/cardboard	Weight per unit ≤ 30g	0,0071
P121307		Weight per unit > 30g	0,0188
P121431	Plastic	Weight per unit ≤ 15g	0,0115
P121432		Weight per unit > 15g	0,0245

# ➤ Simplified declaration rates for products with shipping packages and food deliveries


This simplified scheme is designed for businesses placing a maximum of **500,000 CSUs** on the French market through a marketplace.

## ➤ How are the rates calculated?

$$\begin{array}{ccccccc}
 \text{2024 rates} & + & \text{Package rate} & + & \text{Adjusted} & = & \text{Flat rate per} \\
 \text{per product category} & & \text{(based on the 2024 rate)} & & \text{surcharge for} & & \text{shipped product} \\
 & & & & \text{the category} & & \text{category/} \\
 & & & & & & \text{delivered order}
 \end{array}$$

## ➤ How is your contribution calculated?

This declaration is made up of 66 product families with a specific rate for each family. This rate automatically includes shipping boxes.



### Calculation method

Number of CSUs  
or orders  
(for food delivery  
services)

×

Rate per CSU or per order  
of the relevant product family

# ➤ Focus on Food delivery

Adelphi has adapted the simplified declaration including shipping boxes to the food delivery sector. Various categories have been drawn up with the help of specialised marketplaces, and a type and number of packaging elements has been determined for each of these categories in order to determine a rate per category:

- Street Food
- American
- Japanese
- Burger (exclusively)
- Italian
- French
- Other

### EXAMPLE FOR FOOD DELIVERY

You delivered 10,000 "Italian" orders, 15,000 "Japanese" orders and 2,000 "Korean" orders on the French market in 2022.

Your contribution for the "Italian" family amounts to:  
10,000 CSUs x €0.0388 per CSU = €388 excl. tax

For the "Japanese" family:  
15,000 CSUs x €0.0651 per CSU = €977 excl. tax

And for the "Others" family:  
2,000 CSUs x €0.113 per CSU = €226 excl. tax

In this case, the total contribution is €1,591 excl. tax for the seller's activity.



# Simplified declaration rates for products with shipping packages and food deliveries



This declaration is made up of 66 product families with a specific rate for each family. This rate automatically includes shipping boxes.

Code	Product family description	2024 rates per CSU in €
<b>Food</b>		
P012001	Jam, compotes, honey, spreads - Indivisible packs	0,0332
P012002	Jam, compotes, honey, spreads - Sold separately	0,0217
P010201	Sweet or savoury biscuits, cereals, pastries, bread and bread equivalents	0,0282
P010301	Coffee, tea and other instant beverages	0,0272
P011901	Sugar, confectionery, chocolate and similar	0,0244
P011100	Pasta, rice, canned foods, deli products and ready meals	0,0251
P011500	Spices and condiments	0,0232
P034601	Meat and fish	0,0470
P034202	Dairy products (except butter)	0,0477
P034204	Butters	0,0196
P034101	Ice creams and frozen foods	0,0287
P034400	Fruit and vegetables	0,0216
P086001	Other "Food"	0,0477
<b>Beverages</b>		
P023101	Beers and shandies - Indivisible packs	0,0540
P023102	Beers and shandies - Sold separately	0,0407
P023003	Fruit juices and syrups	0,0480
P034201	Milk	0,0468
P023001	Alcohol-free carbonated drinks	0,0411
P023600	Aperitifs, spirits and fruit brandies	0,0458
P023400	Wines, champagnes, sparkling wines and ciders	0,0505
P023200	Waters	0,0451
P086002	Other "Beverages"	0,0540
<b>Cleaning and household products</b>		
P055002	Washing products and detergents	0,0616
P055001	Soaps	0,0275
P055101	All household products, air fresheners and insecticides	0,0531
P055008	Washing and household accessories	0,0248
P086003	Other "Cleaning and Household Products"	0,0616

<b>Body, hair and tooth care products</b>		
P046401	Body hygiene and care products (including hair and teeth)	0,0303
<b>Pharmaceutical products</b>		
P046719	Pharmaceutical and eye care products	0,0267
<b>Gardening products</b>		
P055801	Products for the garden and similar	0,0777
P086021	Bulky products for the garden	0,1122
<b>DIY</b>		
P055901	Tools, DIY products, adhesives, paints and similar	0,0538
P055902	Hardware and furnishings, adhesives, varnishes and paints	0,0512
P086004	Other "DIY"	0,0538
<b>Clothes, shoes, textiles and accessories</b>		
P078201	Clothes, textiles, soles, laces, fabrics and sewing accessories	0,0323
P078301	Shoes	0,0576
<b>Household appliances</b>		
P055501	Various large household appliances	0,4366
P055508	Various small household appliances	0,1420
P056102	Household appliance accessories and similar	0,0277
<b>Fittings and furniture</b>		
P055401	Various housewares	0,0696
P056001	Indoor and outdoor furniture	0,1640
P086013	Household linen	0,0721
P086014	Other "Furniture"	0,1640
<b>Pets</b>		
P012801	Food products for pets	0,0794
P086015	Pet accessories	0,0800
<b>Miscellaneous</b>		
P066800	Stationery, accessories, office consumables	0,0283
P067001	Jewellery and watches	0,0261
P067101	Leather goods and travel bags	0,0693
P085201	Tobacco	0,0208
P067207	Musical instruments	0,1855
P067301	Games and toys	0,0773
P067504	Cycles, mopeds, motorcycles, sailing and physical fitness items	0,0760
P085305	Domestic liquid fuels	0,0391
P067800	Express services (keys, shoe repairs, etc.)	0,0260
P086017	Lighters and fuels	0,0285
P086018	Souvenirs, gifts, ornaments	0,0269

P086019	Leisure and sports items	0,0290
P086020	Other "Miscellaneous"	0,1855

#### Electronics, high-tech goods

P086006	TVs	0,4289
P086010	Mobile phones, smartphones, connected objects, mobile accessories	0,1461
P086007	Stereo systems, audio and video players	0,1592
P086011	Computers and peripheral devices	0,1540
P086005	Radio, casques, écouteurs	0,1143
P086008	Cameras, video projectors	0,0468
P086009	CDs, DVDs, cassettes, films	0,0253
P086012	Other "Household Appliances, Electronics and High-Tech Goods"	0,4366

#### Food delivery

P087001	Street Food	0,1130
P087002	American	0,0696
P087003	Japanese	0,0651
P087004	Burgers	0,0929
P087005	Italian	0,0388
P087006	French	0,1084
P087007	Other	0,1130

## **NEW** Simplified declaration rates for artisans and specialized food retailers



This simplified system is designed for artisans and specialized food retailers that place a maximum of 500,000 CSU on the French market within the scope of the household packing ERP. On the basis of field studies, a rate has been set for each type of food retailer according to the type of packaging used and the average number of items per checkout 3 trades are being tested over the next 3 years.

Type	2024 rate per order in €
Baker	0,0075
Butcher / Caterer	0,0197
Cheese store	0,0191
Other specialized food shops	0,0197

➤ **Calculation method** : number of checkouts in the year X associated tariff. Example: you are a cheese maker and you recorded 50,000 checkouts in your shop this year: 50,000 x 0,0191 = €955 excluding VAT.

# Tools and services to help you prepare for 2024 and improve your packaging



#### Simulate your contribution:

Estimate the amount of your 2024 contribution using the simulator provided in your customer space: [monespace.adelphe.fr](https://monespace.adelphe.fr)



#### Call centre:

Any questions? Need advice? Get in touch with your usual contact person or one of our consultants on **+33 (0)809 108108\***

\* Free service + call price



#### Online customer space:

Browse through Adelphe's FAQ in our online **Help Centre** in your personalised customer space and find all the documents and guides you need: [monespace.adelphe.fr](https://monespace.adelphe.fr)

Sign in to your online learning platform and learn about declarations **at your own pace.**

[campuscirculaire.adelphe.fr](https://campuscirculaire.adelphe.fr)



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