

Declaration for Wines and Spirits





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1. Background

1.1. Basic Principles

VALORLUX gives you the opportunity to use a simplified declaration procedure that will alleviate the administrative task of filling out a descriptive sheet for every product in order to report the exact weight and composition of every packaging. The amount due is a lump sum for every packed sale unit and depends primarily upon the type of beverage – light wines, heavy wines, Champaign, spirits, etc.

The information to be passed on to VALORLUX is the number of bottles (units) packed in cardboard or wooden boxes.

The different definitions, the information on other processes implemented by VALORLUX and the legal guidelines are listed in the Guide for the Party Responsible for the Packaging, which can be downloaded from our website www.valorlux.lu under the “downloads” section or obtained upon request to the marketing service of VALORLUX.

You shall declare to VALORLUX all the packaging placed on the Luxembourg market.

You may not limit your participation to VALORLUX to certain types of packaging or only to those packaging items that are already stamped with the Green Dot.

Export packaging does not need to be taken up in your declaration to VALORLUX.

After identifying the packaging items falling under the scope of the VALORLUX scheme, you will have to collate and prepare the specifications on the said packaging that you shall then send to us.

Declarations can be done either on paper (see sheet in appendix) or electronically using a specific Excel spreadsheet. The Excel spreadsheet allows you to generate our declaration automatically and calculates the total amount VAT excluded of your actual contribution. In November each year the specific Excel file is updated and can be downloaded from our website www.valorlux.lu in the “downloads” section.

1.2. Functioning

The information on your packaging must give us the ways and means to:

- calculate the exact amount of your contribution to VALORLUX for the packaging you are placing on the market;
- quantify the materials to be recycled by VALORLUX in order to reach the mandatory recycling rates.

As you are not able to provide information about the packaging you will be putting on the market during the year, your declaration shall refer to the packaging placed on the market during the previous year.

Fees are payable retroactively to January 1st 1999 (art. 6.3) or to the date when you started your business activities in the Grand-Duchy of Luxembourg if it was after January 1st 1999.

For the first time all the data must be submitted 30 days after the signature of the contract. Your membership will only be effective from the moment on VALORLUX gets the full required information (contracts, identification sheet and first declaration).

Later your declaration will have to reach us every year before February 28th.

Exception:

The members whose yearly declaration does not exceed the minimum 125 € fee shall only hand in a declaration every 2 years.

2 ■ Procedures

2.1. The Fixed Declaration of Standard Packaging

The declaration for wines and spirits is just aimed at those companies placing on the Luxembourg market glass bottles, stoneware pitchers, square plastic containers and/or cans that respond to the standard references as taken up in the classification applicable for customs and duties.

VALORLUX has set an average weight for each standard reference taking into account the bottle, the label, the cork, the cardboard or wooden box and any other commercial packaging.

This fixed weight is written on the declaration sheet with the value of the VALORLUX fee per bottle.

You shall only report the number of units placed on the Luxembourg market for each standard reference.

2.2. Multipacks and Gift Wrapping

It can be wooden crates containing 1, 2 or 3 bottles of wine or aluminum cans containing 1 bottle of alcohol.

Multipacks are primary outer packaging and they are accounted for on the basis of the Green Dot fee of the material they are made of. All the packaging items, boxes or multipacks are to be declared using a packaging description sheet and a separate declaration sheet.

See “DETAILED DECLARATION” brochure

2.3. Reusable Packaging

Reusable packaging items are not submitted to take back obligation. Declaring this type of packaging is optional. These items can however be declared – if possible – using a detailed declaration.

2.4. Non-standard Packaging

For the packaging items that do not fit the standard references as listed in the classification applicable to customs and duties, you will have to produce a detailed declaration.

See “DETAILED DECLARATION” brochure

In the following pages, you will find an example as well as some explanations that shall help you fill in the document on the packaging you put on the Luxembourg market. The document can be downloaded from our website www.valorlux.lu in the “downloads” section. In this section you can also download an Excel spreadsheet allowing you to fill in your wine and spirits declaration automatically.



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Member number			1	Reporting year			2003
Ref.	Volume of the bottle	Middleweight of the bottle	Value/ bottle Cardboard box (1)	Number of bottles (2)	Value/ bottle Wood box (3)	Number of bottles (4)	GREEN DOT VALUE (1 x 2) + (3 x 4)
SPARKLING WINE IN LIGHT GLASS BOTTLE							
3	375 ml	500 g	0.009717 euro		0.019576 euro		
SPARKLING WINE IN HEAVY GLASS BOTTLE							
							4
13	750 ml	880 g	0.015384 euro	2	0.026887 euro	3	
WINE IN HEAVY GLASS BOTTLE							
36	750 ml	460 g	0.008711 euro		0.020213 euro		
SPIRITS IN HEAVY GLASS BOTTLE							
81	500 ml	450 g	0.006798 euro		0.018301 euro		
Name and signature of the responsible person			Certification (on the basis of the annex joined to the invoice)				Total
6			7				5

Here is the information that must appear on the fixed declaration of products placed on the Luxembourg market:

1 Member number

This number is indicated on your VALORLUX membership agreement.

2 Number of bottles (cardboard boxes)

Number of bottles placed on the Luxembourg market and packed in cardboard boxes. You do not need to take into account the fact that the box can contain 12 or 6 bottles. You only have to report the total quantity of bottles.

Example:

For 1 cardboard box containing 12 bottles and 1 cardboard box containing 6 bottles with the weight of a Champaign or Cremant bottle (880g) as a unit weight, position/reference 13 shall display the quantity of 18 bottles.

3 Number of bottles (wooden boxes)

Number of bottles placed on the Luxembourg market and packed in wooden boxes. You do not need to take into account the fact that the box can contain 12 or 6 bottles. You only have to report the total quantity of bottles.

Example:

For 1 wooden box containing 12 bottles and 2 wooden boxes containing 6 bottles with the weight of a red wine bottle (460g) as a unit weight, position/reference 36 shall display the quantity of 24 bottles.

4 VALORLUX contribution (optional field)

This is a lump sum contribution per standard reference. You have to multiply the number of units of column 2 for cardboard boxes by the fee per bottle (column 1) and the number of units of column 4 for wooden boxes by the fee per bottle

(column 3). The sum of both amounts represents the lump sum contribution of this particular standard reference.

5 Total (optional field)

Total value of the contribution to VALORLUX.

6 Name and signature of the responsible person

Name and function of the person who represents your company and bears the responsibility of producing the declaration.

7 Certification

The stamp of the auditor or of the external chartered accountant is given on the basis of the annex to the invoice. The other details are listed hereafter under item 4 of this brochure.



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3 ■ Invoicing

3.1. Calculation of the Fee

After identifying for every bottle and container (standard references), the number of units sold, you must apply the corresponding fixed price.

The minimum yearly fee amounts to 125 €, which allows to cover the organization fee and the printing and provision of the brochures.

3.2. The Yearly Invoicing

To meet its cash requirements, VALORLUX works on the basis of advance payment that can be adjusted according to the actual payable fees.

- Advance payment: the fee payable for year N is based on the data of the packaging placed on the market in the previous year (N-1).
- Regularization: the fee will be adjusted in the beginning of the following year (N+1) on the basis of the actual sales of the year under consideration (N).

4 ■ Monitoring and Certification

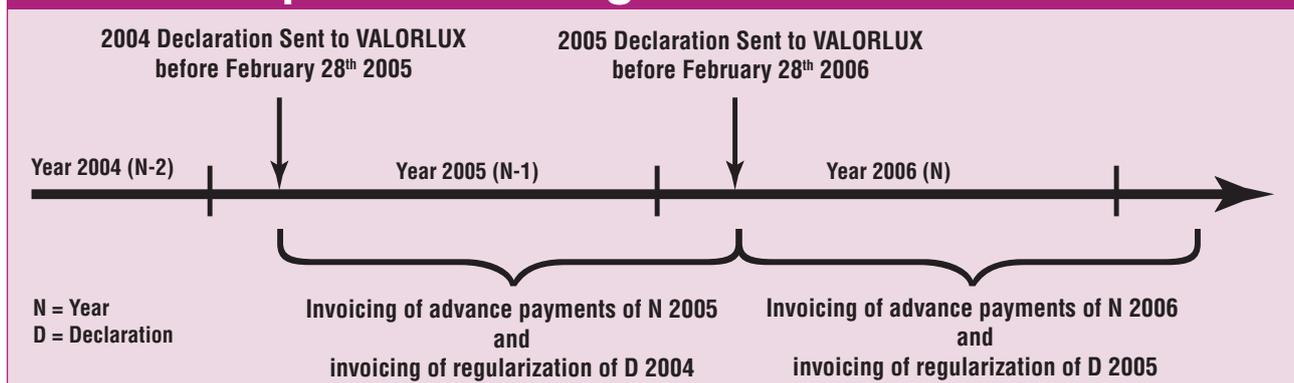
In order to guarantee compliance of the information on packaging with the actual situation, the 1st declaration must be certified by an auditor or by the external chartered accountant based on the annex to the invoice.

Then certification is done every 6 years. For the members which are also affiliated to FOST Plus in Belgium, certification is done in order to match the FOST Plus periods. Moreover, in all instances, declarations must be accompanied by a solemn declaration that the figures mentioned are correct and truthful.

If the amount of your yearly contribution is lower than 500 €, the solemn declaration alone will be enough.

The certification – certificated or stamped declaration – must be in the hands of VALORLUX before June 30th of the year following the reference period to be certified.

Example of Invoicing of the VALORLUX Fee



5 ■ **Contacts**

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