



PRACTICAL GUIDES ON PACKAGING REDUCTION AND MANAGEMENT





IMPORTER SECTOR

環境保護署
Environmental Protection Department

BUSINESS ENVIRONMENT COUNCIL
商界環保協會

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About this Guide

Image credit: yfbestsk



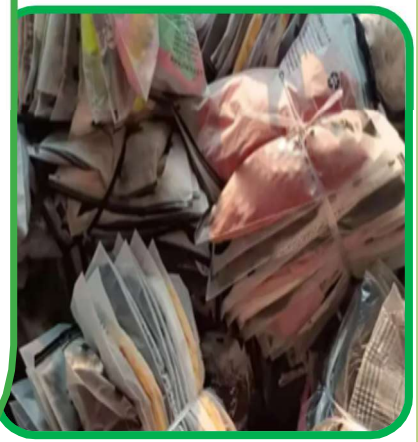


Image credit: freeobjvs

The importance of packaging is multi-faceted. From containing and protecting the products at the point of manufacturing and all the way through the supply chain to the retail stores, service providers or customers, as well as attracting people to purchase a product and providing product information, packaging has been playing an indispensable role in business activities and our daily lives.

Yet, many of these packaging are intended to be used only once or a limited number of times before disposal. In Hong Kong, environmental problems caused by excessive packaging using different materials have been a growing concern. With raising public awareness in environmental protection, **customers are demanding more for products with simpler or less packaging.** Therefore, it is high time to rethink how we could **balance various environmental criteria of product packaging with other functional and commercial considerations** and look at ways of tackling the problem of excessive packaging and reducing the amount of materials we are using to strive towards the goal of carbon neutrality and achieving sustainability.

Image credit: Alibaba



In May 2013, the former Environment Bureau (now known as Environment and Ecology Bureau) unveiled "Hong Kong: Blueprint for Sustainable Use of Resources 2013 – 2022", **promulgating the vision of "Use Less, Waste Less"** through various initiatives in policies and legislation, social mobilisation and investing in infrastructure with a view to tackling waste challenges from a resources circulation perspective.





Building on the blueprint released in 2013 and the momentum of previous efforts in waste reduction and recycling, the former Environment Bureau further announced the "Waste Blueprint for Hong Kong 2035" in February 2021, **putting forward a more aggressive vision of "Waste Reduction • Resources Circulation • Zero Landfill".**

Apart from Hong Kong China, other countries/ regions are also working in unanimous efforts in recent years to promote waste reduction, in particular on packaging management. Examples of the laws and regulations of other countries/ regions are stipulated at Section – Overview on Global Sustainable Packaging Requirements.

To support the vision and in view of the waste challenge in Hong Kong, it is imperative for the Government, businesses, and the general public to **join forces and work together in the pursuit of simple packaging, waste reduction at source, and promulgating green business and consumption.**

Packaging is part and parcel of the operation of the importer industry. Proper packaging protects products from damage and facilitate handling of the products during storage and transit before arriving at the hands of end consumers. Nonetheless, there is a higher expectation of consumers and society in environmental aspects regarding the current approach to packaging being practised by the importer sector. The common packaging uses among importer sector include single-use plastics for bubble wrap, cling wrap, and packaging fillings etc. Without due consideration of the impact on the supply chain ecosystem, **over-packaging has driven up packaging costs and created inefficiencies in the downstream supply chain.**

The issue of over-packaging poses a significant challenge for importers in Hong Kong. Excessive layers of packaging are offered on top of pre-packaged import goods for protection. This practice not only results in the unnecessary consumption of resources but also adds to the burden of waste disposal and management. It is critical for importers to **reconsider the necessity of different packaging and avoid non-essential packaging, by optimising packaging design through planning and technology**.

There are limited options for importers when it comes to sustainable packaging. The packaging materials used for imported products often lack clear information on their recyclability. Some of the packaging materials are made of hybrid materials. Importers and consumers alike face challenges in identifying packaging materials that can be recycled and how to properly dispose of them. **Importers should therefore have a better understanding of their clients' packaging needs and explore alternatives to environmentally friendly materials with clear labelling and information on recyclability.**

How to use this guide?

- This guide provides practical tips to trade practitioners of the importer industry on **how to avoid and reduce packaging consumption and achieve sustainable packaging management in their daily operations.**
- This guide also offers guidance and reference, with tailor-made templates, for importers to prepare packaging reporting and **disclose packaging data in a harmonised structure so as to identify areas of improvement beyond their current practices**. This is in response to the requirements of the Hong Kong Exchanges and Clearing Limited (HKEX) on the Environmental, Social, and Governance Report (ESG Report) of the listed companies for financial years commencing on or after 1 July 2020.
- With this guide, trade practitioners should be able to have a general picture on the sustainable packaging trend in both Hong Kong China and other places. To get geared up as a responsible company with sustainability placed at the heart of business, trade practitioners should grasp the opportunities to put in place meaningful packaging reduction and management measures. **While demonstrating the corporate commitment to social responsibility, it would help trade practitioners in capturing business opportunities and at the same time safeguarding and enhancing the wellbeing of both the customers and society.**

Glossary

- **Packaging:** Any products made of any materials of any nature to be used for the containment, protection, handling, delivery and presentation of goods, from raw materials to processed goods, from the producer to the user or the consumer. Packaging mainly comprises primary packaging, secondary packaging, tertiary packaging and service packaging.
- **Primary packaging:** Packaging conceived so as to constitute a sales unit to the final user or consumer at the point of purchase.
- **Secondary packaging:** Packaging conceived so as to constitute at the point of purchase a grouping of a certain number of sales units whether the latter is sold as such to the final user or consumer or whether it serves only as a means to replenish the shelves at the point of sale. It can be removed from the product without affecting its characteristics.
- **Tertiary packaging:** Packaging conceived so as to facilitate handling and transport of a number of sales units or grouped packaging in order to prevent damage during physical handling and transportation.
- **Service packaging:** Packaging conceived so as to facilitate the delivery of sales units and for the containment of sales units at point of sale.
- **Packaging waste:** Any packaging or packaging materials that the holder disposes of.
- **Biodegradable:** Any materials that will decompose back to its basic elements (e.g. water, carbon dioxide and biomass) through the action of micro-organisms over time.
- **Compostable plastics:** A subset of biodegradable plastics, defined by the standard conditions and timeframe under which they will biodegrade.

Scope and Classifications of Packaging

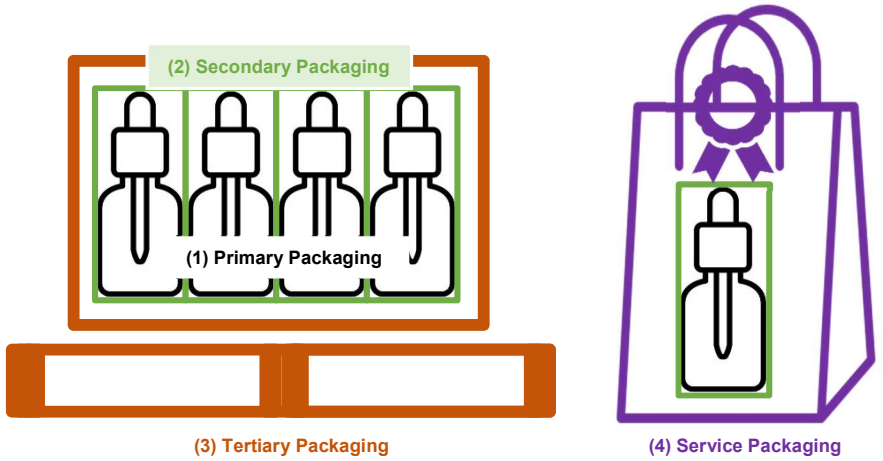
in Importer Sector

With reference to the common definitions of "packaging" adopted worldwide, the forms of packaging can be classified into 4 broad types, namely, primary, secondary, tertiary and service packaging. These 4 levels of packaging form are categorised by the use and purpose of the packaging.

There are different kinds of packaging materials used by importers in Hong Kong. The packaging helps maintain the product quality and integrity and facilitates the handling of the product in an efficient manner. **Plastics, paper, wood, glass and composite materials are the most commonly found packaging materials** being used by importers sector as they are economical, light weighed, versatile, and protective in nature.

Before an imported product reaches the end consumer, packaging of different types may be applied to it for various purposes in the course of delivery and distribution. These packaging generally include:

- **(1) primary packaging,** such as plastic bottles, glass containers, plastics, paper boxes, etc.
- **(2) secondary packaging,** such as paperboard, bubble wrap, carton boxes, labels, etc.
- **(3) tertiary packaging,** such as plastic stretch film, wooden pallets, shrink wrap, plastic crates, etc.
- **(4) service packaging,** such as plastic bags, paper bags, etc.



While the aforementioned trade-specific packaging serves important functions from importer perspectives, adopting suitable green business practices would be an effective mean in reducing the generation of packaging waste at source. **This practical guide aims to enhance public education and offer tips to the trade practitioners of the import industry on the prevention, reduction, reuse and recovery of packaging, with a view to facilitating the integration of the corporate ESG goals into their businesses.**

The following shows examples of different types of packaging generated by the import industry:

/ paper

Importer sector often use **rigid boxes and cardboard for packing of individual products** to facilitate storage, transportation, and distribution. When the rigid boxes or cardboard could no longer be used or reused, they would usually be collected for recycling due to their high recycling value.

Example: Shoebox, cardboard, rigid box

Ease of recycling: HIGH



Image credit: iStock

Environmental impacts

Manufacturing of paper may cause deforestation, high energy consumption that leads to high carbon emissions, wastewater discharge that leads to water pollution.

/ plastics

Plastic packaging is often **single-used.** Importer sector use plastic packaging to cover and protect goods because it is lightweight and water resistant. Whenever possible, plastic packaging should be arranged for proper recycling.

01

PET

Polyethylene terephthalate

Example: Toy packaging box

Ease of recycling: HIGH

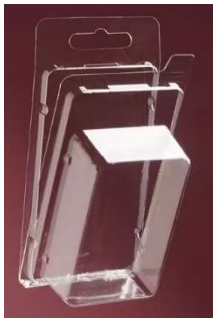


Image credit: Alibaba

02

PE-HD

High Density Polyethylene

Example: Plastic pallet, air pillow, personal care product bottle

Ease of recycling: HIGH



Image credit: plasticpumpspraybottles

03

PVC

Polyvinyl Chloride

Example: Plastic packaging tray

Ease of recycling: LOW



Image credit: Alibaba

04

PE-LD

Low Density Polyethylene

Example: Cling wrap for loaded pallet, bubble wrap, polybag of clothing

Ease of recycling: MEDIUM



Image credit: Amazon

05

PP

Polypropylene

Example: Bundle strap, woven bag in freight packaging, skincare product container

Ease of recycling: MEDIUM



Images credit: globalsources

06

PS

Polystyrene

Example: Packaging filling

Ease of recycling: LOW



Image credit: iStock

07

O

(All other resin and multi-materials not otherwise defined) *

Example: Products made from polylactic acid plastic (PLA) and biodegradable plastic, etc.

Ease of recycling: LOW



Image credit: Alibaba

**Businesses should be cautious on the application of biodegradable plastics as their degradability and composability depend on specific conditions in practical environment. It is still premature to pursue biodegradable and compostable plastics as packaging alternatives at this stage, as they may eventually harm the wildlife and ecosystems if treated improperly without suitable recycling and treatment infrastructures. For such reason, while some other places experiences of these application are cited in this Guide as reference, this has no implication on the suitability in the context of Hong Kong China.*

Environmental impacts

Most plastics are made from fossil fuels. Extraction of fossil fuel may lead to deforestation or fossil fuel leakage, the process is energy-intensive that leads to high carbon emissions, marine and soil contamination caused by microplastics, burning of plastics leads to toxic substances and air pollutant emissions.

/ glass

Glass is one of the recyclable materials which is mostly used as primary packaging for food, beverage containers, and cosmetics products.

Example: Wine bottles, glass containers

Ease of recycling: HIGH



Image credit: Stoelzle Glass Group

Environmental impacts

When considering their contribution to climate change through energy use and damage from mining, the total environmental impact of glass container is much higher than that of plastic container if it is disposed of after a single use, which is a common phenomenon.

/ wood

Pallets are used for **bulk transportation of boxes of products**. Boxes of the products are placed and stacked on the pallet, then wrapped to fix position to reduce damage.

Example: Wooden pallet

Ease of recycling: HIGH



Images credit: Caspian Global Trending Company

Opportunity for reuse

Wooden pallets and other wooden packaging can be reused after basic repairment. At the end of their lifespan, most wooden packaging can be recycled as energy source through heating, landscape mulch, animal bedding, soil enhancement, wood particle board or pressed wood pallets.

/ composite

In the import industry, there are different types of **packaging items made from composite materials,** such as serum product tube is composed of plastic, metal coating and glass.

Example: serum product tube, padded envelope

Ease of recycling: LOW



Images credit: MP Ploymix

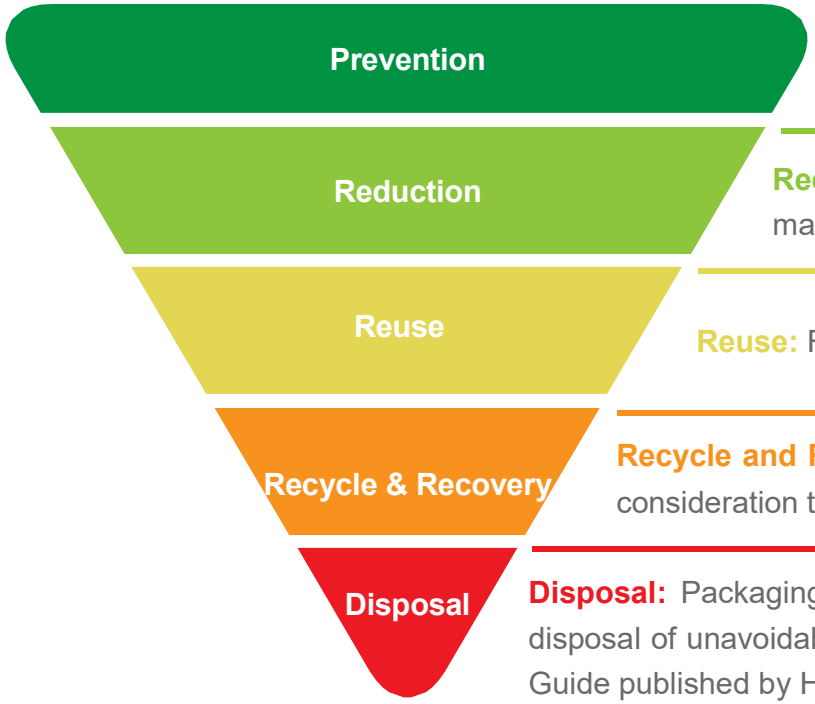
Environmental impacts

Burden on landfill due to low recyclability, other impacts depend on the materials composed of and could be similar to the impacts mentioned above.

Practical Tips for Achieving Sustainable Packaging

Waste management hierarchy in application

The “waste management hierarchy” is a globally recognised conceptual framework designed to guide and prioritise waste management decision and is a useful tool to consider different strategies for reducing packaging. Different levels of the hierarchy are interlinked and may affect each other and should not be viewed in isolation. **Measures moving up along the waste hierarchy would save costs, raw materials, natural resources and energy and reduce the overall impact on the environment.**



Prevention: Avoid the use of non-essential materials/ components where possible.

Reduction: Reduce the amount (e.g. size, thickness or weight) of packaging material used and adopt environmentally-friendly alternatives.

Reuse: Retain and reuse the packaging materials whenever possible.

Recycle and Recovery: Encourage recycling of packaging, always with due consideration to reduce and reuse as well.

Disposal: Packaging report on reduce packaging consumption and proper disposal of unavoidable waste generated, and in line with the ESG Reporting Guide published by HKEX in December 2019.

With reference to the waste management hierarchy, some practical tips for reducing packaging consumption and generation of packaging waste are set out below to assist importer sector in balancing the benefits amongst environmental protection, cost reduction, corporate image, as well as expectations from customers and other stakeholders. A summary checklist of practical tips is given in **Appendix 1.**

1 Prevention – Avoiding/ Eliminating non-essential packaging

For the importer sector, it is common to see multi-layers of single-use packaging materials being adopted by imported products such as skincare, fashion, food, toys and luxury goods for retail convenience and consumer appeal. However, this is not only a waste of our valuable materials, but may also lead to higher costs and reputational damage.

Therefore, importers are suggested to **review packaging strategies** to eliminate or avoid the use of packaging materials **during selection of imported products, with a view to ensuring the compliance of the green packaging requirements of the products' respective places of origin, and according higher priority to products with simple or minimal packaging,** for instance, by offering the refillable packaging for personal care products for customers and promoting zero plastic packaging for clothing. Statistics from certain skincare corporations showed that the packaging material consumption of refillable options (e.g. shampoo and serum) is much lower than conventional packaging. The virgin material used for packaging could be minimised when importers advocated the sales of refillable types through various means of promotion. Another example is that special folding techniques with the assistance of ties could be adopted for clothing to eliminate the use of plastic parts and plastic bags. Besides, it is equally important to avoid or minimise the use of single-use plastic packaging materials in import products, such as expanded polystyrene (EPS) filling, polyvinyl chloride (PVC) shrink film, composite plastics, etc. These packaging approaches might improve brand loyalty and demonstrate its commitment to sustainable packaging as well as environmental protection.

/ importers are suggested to review packaging strategies, with a view to ensuring the compliance of the green packaging requirements of the products' respective places of origin, and according higher priority to products with simple or minimal packaging

Experience to learn

- Multiple cosmetic and skincare corporations have introduced refillable packaging options for their products. For instance, refillable lipstick, cushion compact, hydrating cream, and bodywash are becoming popular within the industry for packaging waste reduction promotion. A multinational cosmetics company rolled out a refillable jar for their skincare product in 2017. Using the refillable jar and two refills represents a packaging weight reduction of 58% compared to using three conventional products. One skincare group offered refillable packaging for more than 740 stock keeping units (SKUs) within 31 brands globally.



Image credit: Dior



Image credit: Dior



Image credit: Shiseido



SHISEIDO, Clé de Peau Beauté and *ELIXIR*.
Left: main container, Right: refill/ refill container.

Image credit: Shiseido



REFILLABLE HAIR AND BODY PRODUCTS

Image credit: Kiehl's

Experience to learn

Hong Kong China

- A cosmetic company headquartered in Hong Kong has a policy in place requiring stores to seek replenishment of certain products in multiples of the quantity contained in one carton box to avoid having to fill voids in the boxes with air pillows. Meanwhile, the company reduced the standard number of layers of bubble wrap from four to two, resulting in an average material savings of up to 53% after extensive testing.



Image credit: Sa Sa International

- A renowned cosmetic company avoided the use of styrofoam peanuts and PVC packaging material, as well as packaging products in cartons wherever possible and eliminated leaflets to cut down on paper waste.



Image credit: Origins

France

- A multinational skincare corporation established eco-friendly refill options as part of its commitment to reducing waste for a wide range of over 20 products for over 20 years. By switching to eco-friendly refills, up to 97% of the packaging weight could be saved compared to conventional packaging.



Image credit: L'Occitane

Experience to learn

United States

- A multinational skincare corporation eliminated pumps for products with volumes below 500 ml in the United States, Europe, the Middle East, and Africa and replaced them with flip-top caps in 2020. Around 24 million pumps were avoided to be discarded.



Image credit: Johnson&Johnson

- A multinational skincare corporation launched “The Refillery” in 2020. By inviting customers to bring in their empty containers or purchase a reusable aluminium bottle, to restock a selection of product favourites at a discounted price. The company offered consumers hair, body, and skincare refillable pouches for customers to use at home, which could reduce the plastic footprint on average by 80%.



Image credit: Kiehl’s

Experience to learn

United States

- Renowned fashion company has rolled out initiatives to eliminate plastic waste. They developed a “roll-pack” method since 2010 as their primary solution for reducing plastic waste, which involves special folding techniques and securing items with recyclable raffia ties instead of plastic. One outdoor and sport products company also launched three packaging-reducing pilots to trial removing polybags, shipping gloves without polybags, and shipping shoe orders just in shoeboxes without shipping cartons to save resources.



Image credit: prAna



Image credit: The North Face

United Kingdom

- A multinational retailer has significantly reduced its plastic footprint since 2018 by removing plastic covers from 500,000 cashmere jumpers, saving 1.5 million pieces of plastic with more efficient hanger designs. The corporation had also eliminated 72,640 pieces of plastic in menswear.



Image credit: Marks and Spencer

2 Reduction

(i) Redesigning packaging

Through redesigning packaging, importer sector can minimise materials used during purchasing, thus reducing resource consumption and packaging waste.

When importers or their manufacturers come to redesigning packaging, **parameters including weight, dimensions, thickness, materials, etc. should be carefully considered.** Some might have the misconception that using more packaging materials can help ensure product integrity and safety. In fact, **packaging reduction needs not be at the expense of product protection.** With adequate stress tests on the packaging and communication with trading partners/ customers on the packaging requirements, the optimum amount of packaging allowed by the specifications could be worked out and employed.

/ packaging reduction needs not be at the expense of product protection

It is suggested that the importer sector frequently review and adjust the product packaging to align with evolving consumer trends with respect to uplifted awareness and expectation of sustainable packaging. Importers are suggested to explore adopting innovative packaging designs, such as reusable kits for body care products and one-box designs for shoe delivery packaging, with a view to achieving packaging minimisation.



Image credit: Dove

Several questions to be considered

- Have I fully understood the packaging needs of my trading partners/ customers?
- Considering all the packaging options and comparing them with other similar examples, have I over-packaged my products, which deliver little functional and marketing benefits, but possibly cost more?
- Have I over-packaged my products solely due to the fact that it has long been our operational practice/ habit, but possibly not always necessary?
- Could I use fewer packaging materials while maintaining their function, e.g. using less plastic materials for product packaging, without sacrificing product protection?

Experience to learn

United States

- A multinational sportswear company established an innovative packaging solution that shipped shoes in its own container, rather than shipping a shoe box within another box. Compared to traditional packaging, one box offered a 51% reduction in waste for a single online order.

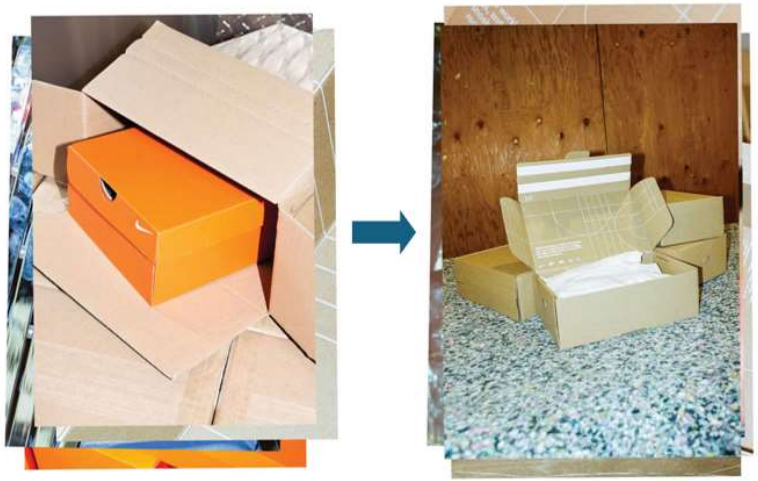


Image credit: Nike

- A renowned fashion company has reduced the width of their care labels by 25% and the size of paper hangtags for bottoms since 2021. Moving away from a large matchbook-style tag to a much smaller tag for a specific series of their jeans reduced the overall size by 62%.

- A multinational skincare corporation redesigned one of their lines of shampoo and conditioner packaging to save 25% on plastic consumption.



Image credit: P&G

Experience to learn

United Kingdom

- A multinational skincare corporation innovated the body wash reusable bottles with concentrate refill packaging design. The product's starter kit comprises a reusable pump bottle made of aluminium with one HDPE refill bottle containing body wash concentrate. To whip up a batch of body wash, customers would only need to screw the refill's quick-connect cap onto the larger bottle and continue twisting to squeeze the contents of the refill into the reusable aluminium bottle. The innovative design saved 50% less plastic than using the same volume of standard single-use packaging after consuming two refills in the aluminium bottle.



Image credit: Dove

France

- A multinational skincare corporation has reduced the weight of a series of 300ml shampoo bottles in Europe by 8% since 2019, representing a saving of 30 tonnes of PET plastic.

- A luxury product multinational corporation has redesigned the packaging to reduce the weight of containers by minus 30% on average in one product line and up to minus 50% for the cream glass containers. The cream jar is also refillable.



Image credit: Dossier / Chanel

Germany

- The innovative "clever little bag" designed by a renowned sportswear company significantly conserved resources, saving annually 20 million megajoules of electricity, 1 million litres of water, 500,000 litres of diesel fuel due to its lighter weight, and 8,500 tonnes of paper.



Image credit: PUMA

2 Reduction

(ii) Using environmentally-friendly alternatives of packaging materials

Importers should be aware that single-use plastics are not the only option available for packaging. Single-use plastic packaging **could be replaced with alternatives made of more environmentally-friendly materials such as packaging with recycled content. This helps reduce carbon footprint** as recycled materials generally require less energy and resources than virgin materials in the manufacturing process, and thus generating less greenhouse gas emissions. It is increasingly common around the world to include a certain proportion of recycled materials in packaging, such as polybags and plastic mailers containing recycled plastics and paper cartons consisting of recycled fibres.

/ it is increasingly common around the world to include a certain proportion of recycled materials in packaging

Apart from seeking to increase the content of recycled materials in packaging, priority should also be given to recyclable packaging such as paper, if packaging is unavoidable. It is certainly preferable to use wastepaper/ recyclable packaging as wrapping under the best circumstances. When it comes to sourcing environmentally-friendly packaging products, the importers should give priority to products with sustainable packaging design as far as practicable.



Image credit: LEGO

Experience to learn

Australia

- A fashion company has packed their garments in cornstarch bags made from renewable and sustainable plant materials as well as compostable resin.



Image credit: Afends

Japan

- A multinational skincare company promotes recyclable packaging designs, as well as the use of biomass-derived (e.g. sugarcane bagasse) and post-consumer recycled (PCR) materials. The packaging of iconic serum has transitioned to refillable packaging made from 100% recycled glass since 2022.



Shiseido's Ultimune™ Power Infusing Concentrate III container made from recycled glass.

Image credit: Shiseido

Denmark

- A renowned multinational toy corporation aimed to have all packaging made from responsibly sourced materials that were either renewable or made from recycled content and certified by the Forest Stewardship Council. They introduced their paper-based bags made with paper from Forest Stewardship Council certified forests and FSC controlled wood in 2023 for their LEGO boxes. More than 180 paper-based materials were tested before they created the bags that are being rolled out at their factories in the Czech Republic, Hungary, and China. The new packaging materials would also be rolled out in the United States in 2024.



Image credit: LEGO

Experience to learn

United Kingdom

- A luxury fashion company has upcycled 58 million coffee cups into packaging boxes since 2019. Each packaging box is fully recyclable, FSC certified and contains at least 40% recycled coffee cups.



Image credit: Burberry

United States

- The products from a toy company in the United States are packaged in 100% recyclable cardboard, without added materials such as cellophane wrappers, blister packs, twist ties, and printed with minimal colour using soy inks.



Image credit: Green Toys

- A renowned fashion company has made efforts to eliminate single-use plastics. They banned the use of PVC, and all polybags used for their products are industrially compostable or made with recycled content.

Experience to learn

United States

- A renowned fashion company has switched men's underwear packaging in North America from plastic to paper composed of at least 50% recycled content, eliminating the use of 290 tonnes of plastic, equivalent to over 31 million standard-sized plastic water bottles.



Image credit: Calvin Klein

- A skincare company switched from dark to clear bottles for their shampoo and conditioner products, reducing the brand's output of unrecyclable plastic in North America by more than 53 tonnes.



Image credit: OGX

Japan

- A fashion company has replaced plastic shopping bags with bags made from recycled paper or paper certified by the Forest Stewardship Council since 2019. Also, they started to replace plastic polybags used for underwear with paper-based packaging.



Image credit: UNIQLO

Experience to learn

Japan

- A fashion company switched from plastic to paper-based packaging for their hooks and garment accessories such as socks, stoles, and belts.



Image credit: MUJI

Sweden

- A renowned fashion company has switched their packaging for online purchases to FSC certified paper bags and cardboard boxes to phase out single-use plastic.



Image credit: H&M

2 Reduction
(iii) Green supply chain management

Importers should recognise the complexity of the packaging ecosystem, where a packaging may come into the hands of different stakeholders along its lifecycle, including designers, material suppliers, importers, logistics service providers, retailers, and end customers. Yet, these stakeholders do not usually share the same set of vision, need, and priority. For instance, merchants may concern about product protection and costs the most, while logistics service providers would put more focus on the easy handling of products transportation. However, end customers may look for the environmental friendliness of the packaging. Therefore, maintaining close dialogue with different stakeholders to understand their expectations and operational practices is required to address the potentially conflicting interests in the packaging ecosystem effectively.

Importer sector should collaboratively explore solutions with its stakeholders in minimising packaging materials throughout its supply chain without compromising the required level of protection in handling and shipping processes. For example, importers are suggested to adopt the relevant environmental requirements in the respective places of origin during the procurement process to ensure products provided are durable, reusable, and recyclable through close communication with packaging suppliers. At the same time, importers can also provide their customers with such information regarding whether the packaging of the products complies with the green packaging or eco labelling requirements of their places of origin. By doing so, meaningful packaging reduction and management could be achieved in the long run.

Table 1:
Action items for green supply chain management on packaging reduction

A. Communicate the ESG commitment to the following stakeholders:

- ☑ Packaging manufacturers
- ☑ Trading partners
- ☑ Customers

B. Provide guidelines/ trainings to the staff of self-operated:

- ☑ Logistics service
- ☑ Warehouse
- ☑ Distribution centre

C. Set tender specifications with sustainable packaging requirements for third-party service provider:

- ☑ Logistic service
- ☑ Warehouse
- ☑ Distribution centre
- ☑ Processing centre

/ importer sector should collaboratively explore solutions with stakeholders in minimising packaging materials

Experience to learn

Hong Kong China

- A renowned cosmetics company has Responsible Product and Supply Chain Policy in place to ensure engagement with its suppliers to improve environmental and social performance. When selecting new vendors, factors such as environmental protection and responsible sourcing are carefully considered.

United States

- A multinational skincare company developed Responsible Sourcing Expectations for materials of natural origin in 2021, outlining the definition of responsible sourcing as well as expectations for external business partners and buyers. The document also describes how packaging is prioritised based on responsible sourcing risk and opportunity.
- A multinational sportswear company established the Packaging Design Requirements to ensure all product packaging complies with legislation and is designed and produced with environmental sustainability in mind.



Image credit: Nike

Experience to learn

France

- A multinational skincare corporation has set Sustainability and Packaging Requirements for all owned brands. Brands meeting the guidelines in responsible packaging could receive the “Clean + Planet Positive Seal” as an accomplishment. The requirements of responsible packaging included meeting a 5:1 ratio of primary to secondary packaging and eliminating tertiary packaging for products.

Image credit: Sephora

United Kingdom

- A fashion company engaged a packaging specialist to develop a mailing bag for collaboration with another fashion brand. The bag features a QR code for customers to scan to arrange a return as part of the reverse logistics process. Used bags are returned for recycling in a closed loop system, where they're reprocessed into new packaging products.



Image credit: Thrift+

Spain

- A multinational sportswear corporation has been testing a recycling loop for transport packaging in Spain as part of the global innovation platform “Fashion for Good” since 2021.

3

Reuse

Using reusable packaging materials

When it comes to reusable packaging, there is an ongoing discussion among the industry on the shift from using short-lived plastics or cardboard packaging to durable, multi-trip packaging (e.g. returnable mail bags), which is a part and parcel of **a closed-loop supply chain system** (also known as reverse logistics). Once the packaging has been shipped and distributed to a receiver, importers should develop a return system to encourage receivers to return the packaging for reuse once it is no longer needed by the receivers. In most circumstances, companies could adopt one of the following reverse logistics channels or more when appropriate:

Table 2:
Commonly adopted reverse logistics channels

Reverse logistics channels	Mode of operation
1. Direct pickup from trading partners/ customer locations	e.g. pickup of returned packaging right after delivery to the door
2. Scheduled pickup from trading partners/ customer locations	e.g. pickup of returned packaging by appointment
3. Trading partners/ customers drop off directly at collection points	e.g. drop off at collection service centre/ service locker of the logistics company
4. Return by trading partners/ customers by mail or through logistics service providers	e.g. drop off to courier companies for their handling of return-delivery

/ importers are on the shift from using single-use packaging to reusable or refillable packaging and build up a reverse logistics systems and the management of reusable packaging operations

By working towards creating a “closed-loop” supply chain, **the value of resources could be maximised and less waste would be generated.** While there are certainly challenges when compared to the traditional logistics models, importers are strongly encouraged to get prepared as soon as possible for the good of the industry and the environment. More resourceful importers should explore the feasibility proactively through research and development as well as experience sharing with their peers. Trial programmes, especially for those customers with subscription or repeated services, could be explored and launched to help facilitate the design of reverse logistics systems and the management of reusable packaging operations.

While it would take some time to develop a closed-loop supply chain system, **importers are encouraged to adopt reusable and/or refillable packaging to achieve cost-effective and lean supply chain operation.** The importers are encouraged to establish trials for promoting the sale of products in reusable and/or refillable packaging. For instance, customers could be incentivised to choose the refill options and bring their own reusable standardised container for purchasing refills. It is believed to be one of the ways in cultivating the habit of reuse in achieving packaging waste reduction.

Table 3:
A summary of considerations for a closed-loop supply chain system

- ☑ Environmental and economic cost factors
- ☑ Comparison of reusable against single-use packaging
- ☑ Ownership and responsibility
- ☑ Inventory management
- ☑ Routing and scheduling for reusable packaging collection
- ☑ Purchasing/ leasing, pooling, cleaning, and repairing (Quality of packaging material)
- ☑ Deposit scheme/ Discount to incentivise end customers/ Penalty
- ☑ Performance measurement

Table 4:
Recommended starting products of refillable options

Personal care product	Shampoo, conditioner, body wash, lotion, hand sanitiser, body oil
Skincare	Cosmetic products (e.g. lipsticks, serum, foundations)
Dry food	Rice, pasta, cereal, nut, dried fruit, coffee bean, tea, dried herb and spices, snack, seed, ingredient, etc.
Stationery	Water-based paint, pen ink

Experience to learn

Hong Kong China

- A multinational body care corporation has launched its refill scheme across 720 stores globally, including Hong Kong, with refill points in stores covering Hong Kong Island, Kowloon, and the New Territories. Customers are welcome to purchase an aluminium bottle and fill up the refill products at refill points. Making the switch to refill enable the company to save over 25 tonnes of plastic per year.

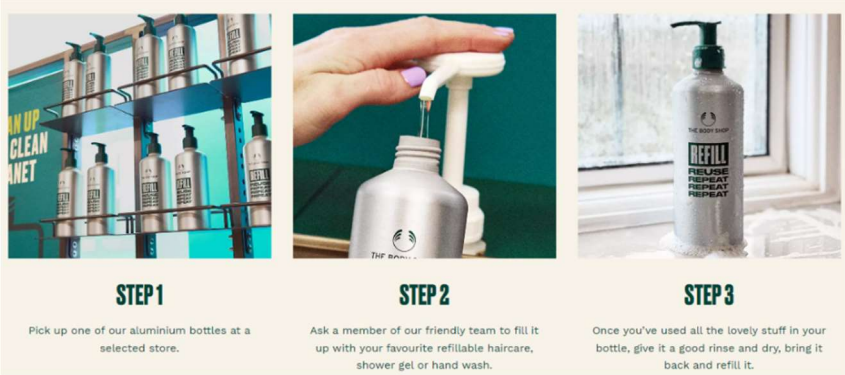


Image credit: The Body Shop

- A local skincare company is dedicated to providing skincare products that are environmentally friendly and designed to be reused and refilled online.



Image credit: SKREEN

- A cosmetic company headquartered in Hong Kong replaced single-use plastic pallet wraps with reusable pallet wraps for logistics operations.



Image credit: Sa Sa International

Experience to learn

Spain

- A multinational fashion company recovered boxes received from returns in online store warehouses and included options for customers to choose if they prefer to receive orders in reused boxes.



Image credit: Zara

United States

- A renowned fashion company developed a new returnable mailer comprised of 50% recycled plastic. Customers are welcome to return used bags to participating grocery or department stores for reuse and recycling.



Image credit: GAP

Canada

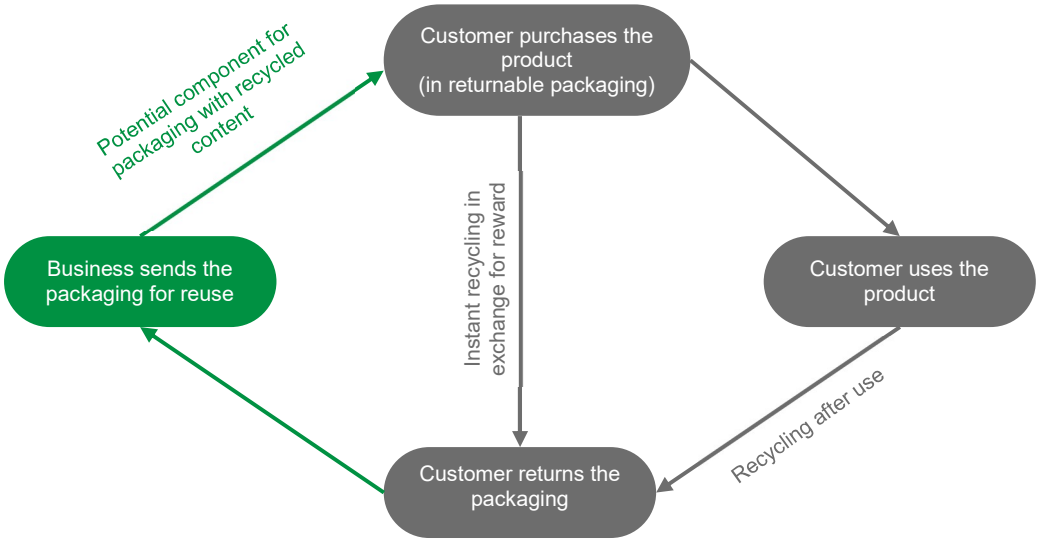
- A multinational sports fashion company selected nine stores to implement its click-and-collect reusable packaging pilot. Every click-and-collect order to these nine locations was delivered in reusable packaging, the packaging would be returned promptly to the distribution centre for packing a new order once it was collected by the client. The scheme could avoid 30,000 single-use plastic envelopes each year.



Image credit: Decathlon / RePack

4 Recycling and Recovery
Setting up recycling facilities

Importer, distributor or its retail outlets setting up suitable recycling facilities and system is a good way to raise customers' sustainability awareness and bring circular economy into the business practice directly in collaboration with the customers. Not only could customers be given opportunities to recycle their unwanted packaging materials at the collection point instantly, but regular customers could also be encouraged to bring the recyclable packaging from their homes to the collection points for reuse and recycling. To further encourage customers to unbox their packaging with care and to promote resource circularity, importers could consider incentivising customers (e.g. by providing loyalty point rebates) upon receiving clean and well-conditioned reusable packaging materials at the collection points. In fact, by setting up suitable recycling facilities and system at retail points with the distributors, business can improve brand loyalty and demonstrate its commitment to environmental protection.



Besides, importer sector could consider setting up a closed-loop model of collection and recycling with the distributors, or even partnering with logistics and waste management companies for recycling infrastructure investment. Subject to the availability of resources and capacity of the importer sector, recycling services could be extended to door delivery, where unwanted packaging materials could be instantly collected from consumers.

/ setting up recycling facilities and system is a good way to raise sustainability awareness and bring circular economy into business practices

Experience to learn

Hong Kong China

- A renowned cosmetics company launched a Bring It Back recycling scheme to let customers in Hong Kong and Macau return plastic packaging to their shops for recycling. An estimated 73,000 items of packaging were collected in 2022.



Image credit: LUSH

- A renowned retailer launched a “Beauty for the Future” scheme to encourage customers to clean and bring empty skincare containers to stores for recycling. Around 75% of the collected plastic and glass materials were upcycled as Eco Bricks and adopted at commercial spots in Hong Kong. More than 190,000 empty skincare containers were collected from June 2022 to March 2024.



Images credit: Watsons Hong

Experience to learn

Hong Kong China

- A renowned Japanese personal products corporation launched its first “Resources Recycling Collection Counter” in Hong Kong to collect clean and recyclable paper, plastic bottles, cans, and glass bottles from customers and upcycle them into new daily life products.



Images credit: MUJI

United States

- A renowned skincare company recycled the empty containers through its Recycle and Be Rewarded program. Since 2009, more than 13 million jars and bottles have been received from customers and diverted from landfills.



Image credit: Kiehl's

With reference to the waste management hierarchy, apart from the above experience to learn, the following example also shows how importer sector can start considering ways to reduce packaging consumption and generation of packaging waste. This can help relieve the waste disposal burden of landfills.



Image credit: beminimalist

Reuse, Recycle and Recovery:

- Could you incentivise your customers to choose refillable options?
- Could you set up recycling facilities and system to collect used packaging from customers for reuse/ recycling?
- Could you use packaging with on-pack recycling labels or add on-pack recycling labels to encourage customers to recycle?

Prevention:

- Could you explore/ invest in the promotion of refillable initiatives (e.g. refill packs)?
- Could you remove any unnecessary components/ layers of packaging?

Reduction:

- Could you reduce the use of virgin materials through redesigning packaging (e.g. carefully considering the parameters of the packaging)?
- Could you reduce the number of padding and filling materials?
- Could you include a higher percentage of recycled content in the packaging components?

5 Guidance for Packaging Reporting and Management

While it is anticipated that the sustainable packaging initiatives suggested in previous chapters would help importers in identifying existing gaps and potential opportunities to packaging reduction, we understand that some packaging exists for a practical reason as certain level of packaging is necessary and vital to business operation. Therefore, it is high time for importers to **explore ways in managing these unavoidable packaging in a more systematic manner.**

With reference to experience in other places and in line with the ESG Reporting Guide published by HKEX in December 2019, packaging reporting is an effective mean to facilitate gathering of information by companies for **self-review and identifying opportunities for reducing packaging consumption and packaging waste generation,** which may help companies to minimise unnecessary cost.

Also, **investors and other stakeholders are now more willing to allocate capital in sustainable investments** and thus expecting more information from companies on how they manage ESG related risks, including how to minimise non-essential packaging.

In this chapter, a step-by-step guidance will be provided to assist companies to disclose their packaging consumption in their ESG Reports, Sustainability Reports or Annual Reports in a more systematic and standardised manner. To be an environmentally-responsible industry practitioner, it is advisable for companies to follow the guidance in **reporting the quantities of different types or forms of packaging materials consumed under a specific period of time.**

Do you know...?

Under the requirement of HKEX, Hong Kong listed companies are required to report on ESG matters on an annual basis and regarding the same period covered in their Annual Reports. Under Section Aspect A2: Use of Resources – KPI A 2.5 of the "Appendix C2 (formerly known as Appendix 27) ESG Reporting Guide" published by HKEX, companies are required to disclose information on total packaging material used for finished products. The information required to comply is:

+ Total packaging material used and intensity
+ If possible, issuers should provide a breakdown of materials by type

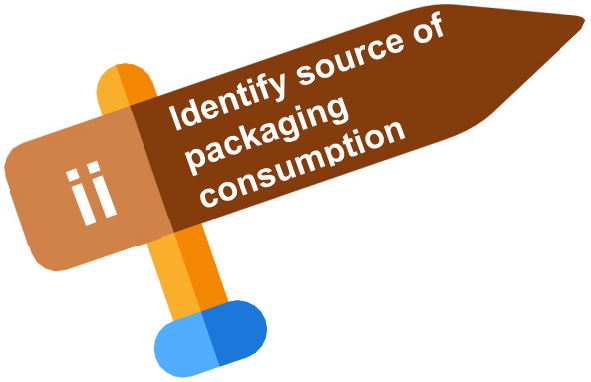
Step-by-step guidance for packaging reporting and management



i Companies should firstly determine the scope for packaging reporting, it would be a better approach to follow the reporting period and boundaries of their ESG Reports, Sustainability Reports or Annual Reports.

It is important that packaging materials consumed in different operating units, e.g. warehouses and distribution centres, etc. should be included and reported.

ii When defining the sources of packaging consumption within the reporting boundary, products made of any materials of any nature to be used for the protection, handling, and delivery from the factories to the end customers should be taken into account. On the other hand, the already-added packaging of inbound items from overseas should not be included in the reporting scope.



Therefore, packaging generated from the following operation points should be measured:

Packaging used in own-branded manufacturing or consumed at self-operated bottling centres

(e.g. glass containers for cosmetics product, serum product tubes, skincare pump bottles, plastic pallets, cling wrap for loaded pallet, air pillows)



Image credit: newdirections

Packaging consumed at warehouses

(e.g. shoeboxes, paperboards, rigid boxes, paper boxes, box-sealing tapes, packaging filling)



Image credit: rewynd

Packaging consumed during delivery operations

(e.g. woven bags, plastic envelopes, bubble wrap, wooden pallets)



Image credit: sincere-chemicals

Packaging filled/ consumed at point of sales

(e.g. rigid boxes, bubble wrap, shopping bags)



Image credit: IndiaMart

It is understood that each importer might operate differently within their unique supply chain design. To avoid confusion, importers should follow the overriding principle – **"to report whatever brand-new packaging they add to the sales they fulfil and products they manufacture".**

Scenario of reporting scope

Table 5 shows some examples of scenarios for various types of importers and their associated reporting requirements.

Table 5: Examples of Importers

Company	Examples
A	Exporter → (Shoe products shipped to Warehouse of Company A ahead / Delivery handled by Exporter **No packaging added by Company A**) → Warehouse of Company A → (Delivery **handled by Company A**; **R: Packaging fillings, wrapping papers, shoe boxes, box-sealing tapes, waybill stickers** **NR: Recycled plastic crates, recycled wooden pallets**) → Distributors Company A is a shoe importer that imports shoes for local distribution and retail sales, of which the products came with their original packaging placed by the suppliers. As Company A takes orders from distributors, new **packaging fillings, wrapping papers, and shoe boxes** are used to protect them, and **recycled plastic crates and recycled wooden pallets** are used to contain all items collectively. Some **box-sealing tapes** and **waybill stickers** were used as well.
B	Exporter → (Personal care products shipped to Warehouse of Company B ahead / Delivery handled by Exporter **No packaging added by Company B**) → Warehouse of Company B → (Delivery **handled by Company B**; **R: Plastic pallets, rigid boxes, cling wrap, waybill stickers** **NR: Recycled plastic crate, recycled wooden pallet**) → Distributors Company B is a personal care retailer that imports personal care and skincare products for local retail sales, of which the products came with their original packaging placed by the exporters. As Company B takes orders of mixed personal care products (e.g. 1 bottle of shampoo and 1 bottle of conditioner within a packing box) for distributors, a new **plastic pallet and rigid box** were used to protect them. For another order that involved the same types of personal care products (e.g. 3 bottles of body wash), a new **cling wrap** is used to bundle them. **Recycled plastic crates and recycled wooden pallets** are used to contain all items together with some **waybill stickers** used.

Legend:

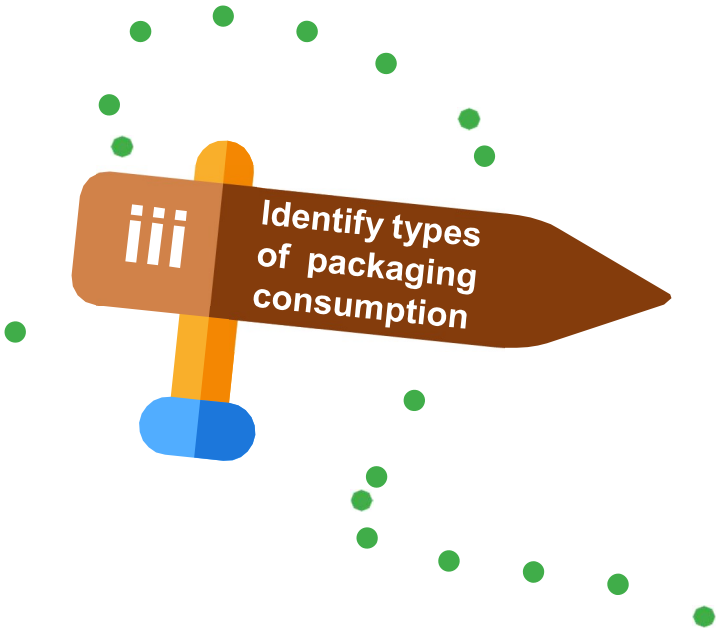
R = To be reported

NR = Not to be reported

It might seem complicated when importers could be handling thousands of orders in a typical day. However, in practical application, **their procurement and inventory records should serve as the key source for packaging disclosure**, but not on an order-by-order basis. Practitioners of importer industry are therefore recommended to refer to Step 4 to obtain packaging consumption data in an efficient and reliable manner.

Table 6:
Commonly found packaging material and forms

Paper/ cardboard	• Carton boxes • Cardboard • Paperboard	• Rigid boxes • Shoeboxes • Other paper packaging
Plastics	• Air pillows • Box-sealing tapes • Bubble wrap • Cling wrap for loaded pallets • Packaging fillings • Beverage and food containers • Personal care product bottles	• Plastic envelopes • Plastic pallets • Plastics bags • Skincare pump bottles • Woven bags in freight packaging • Other plastic packaging
Metals	• Aluminium cans for skincare products • Metal pallet boxes	• Other metal packaging
Glass	• Beverage and food containers • Glass containers for cosmetic products	• Perfume bottles
Wood	• Wooden pallets • Wooden boxes	• Other wood packaging
Composite	• Padded envelopes • Serum product tube	• Other composite packaging



iii Packaging is ubiquitous in importer's operations. It facilitates the handling of products and protects products from the point of manufacturing all the way through the supply chain to end customers. To fit different natures of products and functions, there are wide varieties of packaging and the most commonly found packaging materials and forms are listed in Table 6.

iv Data collection is an important step and requires collaborative efforts. Importers should establish strong collaboration with relevant departments within the companies and stakeholders to collect accurate and reliable data for reporting purpose.

To understand the quantities of different forms of packaging materials consumed within the reporting period, importers may adopt the following two approaches. Approach 1 is anticipated to be universal across all importers, whereas Approach 2 should also be adopted at the same time if self-manufactured own-brand products sales is part of the business.



1 Approach 1: Data obtained from procurement and inventory record

The following data should be obtained for calculation of packaging consumption:

Items	Description	Data source
A	Quantity of each type of packaging materials/ forms at the beginning of the reporting period	Stock-taking exercise, inventory report, etc.
B	Quantity of each type of packaging materials/ forms procured/ received during the reporting period	Purchase orders/ reports, invoices from suppliers, import/ delivery records, etc.
C	Quantity of each type of packaging materials/ forms remained at the end of the reporting period	Stock-taking exercise, inventory report, etc.

[Total consumption amount of each type of packaging materials/ forms = A + B - C]

2 Approach 2: Data obtained from packaging materials used on self-manufactured own-brand or sold products

+ Calculate the average weight of packaging per stock keeping unit (SKU) then multiply by the total number of products sold during the reporting period with reference to sales record.

+ Company should identify components of the packaging according to different materials and forms, and record the weight of each material and form.

Example (1): Sales of self-manufactured own-brand gift set



Image credit: Sabon

Product name/ code	*Packaging material*	*Packaging form**	*Weight of the packaging material per unit of product (g)*	*Number of products sold during the reporting period*	*Total quantity of packaging consumed (kg)*
			(A)	*(B)*	*(C) = (A) x (B) / 1,000*
White Tea Gift Set	Plastics	Label	2	2,000	4
	Metal	Bottle cap	52		104
	Glass	Glass container	175		350
	Wood	Wooden spoon	16		32
	Paper	Rigid box	89		178
				Sub-total	**668**

* Companies can select appropriate items to report, subject to data availability

v Calculating the packaging consumption data helps engage your stakeholders to learn about the environmental commitment of your companies. Companies can consider reporting the total packaging material used during the reporting period or the intensity of packaging material use[note].

Breakdown of packaging materials consumed by type (e.g. plastics, paper, glass, metals) would be more preferable. This will establish the data for comparison, benchmarking and drive actions on packaging reduction. For samples of packaging reporting templates, please refer to **Appendix 2.**



Note:

Intensity of packaging material use = PA/U

PA = Total packaging materials used (in weight)

U = Company specific metrics (e.g. units of product, production volume, monetary units such as revenue or sales)

6 Tips on publicity and customer education

Most of the packaging materials can be easier to recycle if they are made from a single material. Though the majority of citizens are aware of the recyclability of common packaging, such as plastic bottles and glass containers, some customers are still not used to the habit of clean recycling for various reasons, such as the inconvenience of washing and returning to recycling points. Additionally, customers do not know the correct way to recycle. **Importers are suggested to use mono-material for packaging with on-pack recycling labels for easy recycling, and leverage public's motivation for packaging recycling through activities that are daily-life related**. For instance, recycling programmes with rewards/ incentives are good ways to convey the importance of packaging recycling.



Image credit: Kiehl's

/ importers could leverage the public's motivation for packaging recycling through activities that are fun and daily-life related

Experience to learn

Hong Kong China

- A one-stop green lifestyle reward platform collaborated with over six brands to establish “The beauty in Recycling” Programme. Customers could drop cleaned beauty empties, such as PET bottles, squeeze tubes, and sachets for sheet masks, at over 60 beauty stores for recycling and earn rewards from the platform.



Images credit: Carbon Wallet

- A renowned healthcare retailer collaborated with a skincare company and recycling social enterprise to launch the ‘Beauty for the Future’ campaign with redemption and education schemes to drive community public awareness about packaging recycling and circularity. Customers could recycle the cleaned empty cosmetics and skincare containers of any beauty brand at around 170 stores in exchange for rewards, such as new mini cosmetic products or cash coupons.





Image credit: Watsons and L’Oréal

- A skincare and cosmetics company organised a recycle programme in partnership with a local recycling social enterprise. Customers could enjoy a loyalty point reward upon bringing clean and empty products from the brand to designated counters for recycling. The collected empty products will be donated to the social enterprise for recycling into reusable materials.





Images credit: Lancôme

Experience to learn

Chinese Mainland

- A renowned skincare company has cooperated with a recycling partner to launch an empty bottle recycling programme since 2014 to encourage customers to bring used empty bottles to store for recycling. In 2021, the programme covered 100 stores in 10 cities, including Hangzhou and Guangzhou. Customers can receive award points for every empty bottle.



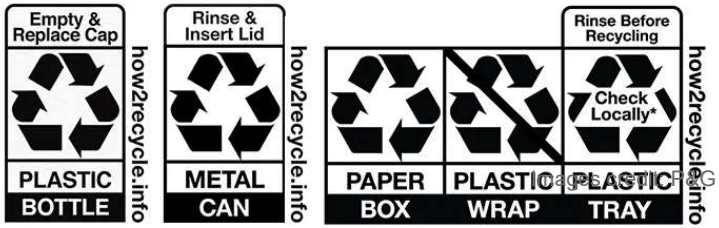
Images credit: Loccitane

United States

- A multinational skincare product corporation adopted an industry-led standardised labelling system called “How2Recycle” to educate customers on the steps to take for proper recycling when the package is empty. A national free recycling program was also offered when local recycling was not feasible. Customers could ship the empty hair care packaging without cleaning to professional recycling handlers with free shipping labels. Points could be earned by recycling to redeem points in the form of a donation.



Images credit: P&G



Images credit: P&G

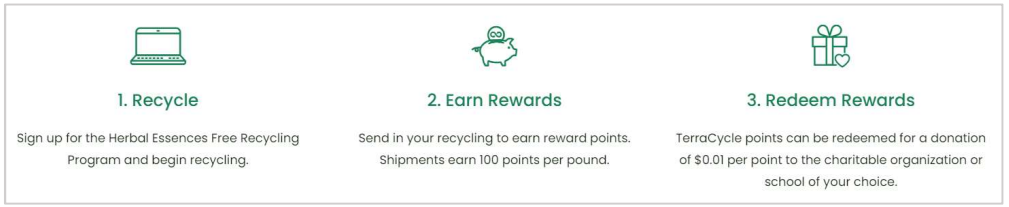


Image credit: Terracycle

Overview on Global Sustainable Packaging Requirements

The following table provides an overview of the global landscape of sustainable packaging requirements, with examples of guidelines and regulations from around the world. These requirements aim to promote environmentally-friendly practices in packaging design, material selection, reuse, recycling, and publicity.

Approach	Jurisdiction	Guidelines/ Regulations
Prevention – Avoid and Elimination	Chinese Mainland	Restricting excessive packaging for commodity – General rule (GB/T 31268-2024) - Effective from 1 November 2024. - The packaging size and shape should be similar, with a focus on simplifying the packaging structure, reducing the number of packaging layers, and minimising package interspace ratios. Requirements of restricting excessive package – Foods and cosmetics (GB 23350-2021) - Effective from 1 September 2023. - The packaging of grain and its processed products, tea, moon cakes and rice dumplings should not exceed three layers. The packaging of other food products and cosmetics should not exceed four layers. Except for primary packaging, the cost of all other packaging should not exceed 20% of the retail price.
	China's Taiwan region	Excessive Product Packaging Restrictions - Effective from 1 July 2005. - Designated products are required to meet various standards on packaging volume ratio and number of packaging layers. - Provided online official calculator for packaging volume ratio as a reference. - Introduced the principle of "one more and three less – more product, less packaging materials, less variety, less printing".

Approach	Jurisdiction	Guidelines/ Regulations
		Regulated businesses and requirements for restrictions on packaging used in internet shopping - Effective from 1 July 2023. - The weight ratios between packaging and the total weight of the goods should be less than 15% (above 3kgs) - 40% (250g to 1kg). - Yearly packaging reduction targets are set for the large-scale online retailers (i.e. 25% by 2024, 30% by 2025 and 35% by 2026).
	European Union	Directive 94/62/EC on packaging and packaging waste (PPWD) - Effective from 31 December 1994. - All packaging placed in the market is limited with its weight and volume of packaging to a minimum adequate amount in order to still meet the required level of safety, hygiene, and acceptability for the packed product and for the consumers. - Set targets to reduce packaging by 5%, 10% and 15% compared to 2018 by 2030, 2035 and 2040 respectively.
Reduction – Redesigning packaging	Chinese Mainland	Requirements of restricting excessive package – Foods and cosmetics (GB 23350-2021) - Effective from 1 September 2023. - Specified requirements are posed on package interspace ratios, packaging layers and packaging costs for food products. For products with net content below 30ml or 30g, the packaging interspace ratio should not exceed 50%; for products with net content below 50ml or 50g, the packaging interspace ratio should not exceed 40%.
	United Kingdom	Packaging (Essential Requirements) Regulations 2015 - Effective from 1 October 2015. - All packaging placed on the market must minimise packaging volume and weight but at the same time maintain the necessary levels of safety, hygiene and acceptance for the packed product and for the consumer.
Reduction - Alternative materials	Chinese Mainland	Packaging for Export Commodity – General Rule (GB/T 19142-2016) - Effective from 15 May 2016. - Biodegradable/ compostable plastic packaging material should be adopted as much as possible. Environmental assessments are mandated for all packaging materials before supplied to the market.

Approach	Jurisdiction	Guidelines/ Regulations
	South Korea	Act on Promotion of Saving and Recycling of Resources - Effective from 25 December 2019. - Implemented ban on the use of PVC plastic and coloured PET bottles for mineral water and beverage products. Enterprises are also required to evaluate the packaging material grade and the recyclability of specific packaging material into four levels: best, good, normal and difficult to recycle. Companies must submit the evaluation results and mark the determined grade on the product labels.
	China's Taiwan region	Guidelines for Reducing Online Shopping Packaging 2.0 - Effective from 1 August 2023. - For e-commerce packaging, companies should be using single recyclable materials for packaging starting from 1 July 2023. Plastic packaging bags/ boxes should contain at least 30% recycled content starting from 31 December 2024. Regulated Businesses and Requirements for Restrictions on Packaging used in Internet Shopping - Effective from 1 July 2023. - Paper packaging boxes and bags and cardboard products should use the material of the original colour and the mixed rate of recycled paper should be more than 90%. - The blending ratio of recycled materials should be 25% or more for plastic packaging boxes/bags and cushioning materials.
	United Kingdom	Plastic Packaging Tax - Effective from 1 April 2022. - All regulated manufacturers and importers, who have manufactured or imported 10 tonnes or above plastic packaging in the past 12 months will be subject to a tax payment at a rate of £217.85 per tonne from 1 April 2024 for all plastic packaging components that contain less than 30% recycled plastic.
Reduction – Green supply chain	Chinese Mainland	General Principles for Green Product Assessment (GB/T 33761-2024) - Effective from 28 November 2024. - Manufacturers should meet the requirements of evaluation indicators, including green product evaluation standards in relation to packaging materials. - Calculation and testing methods are required to be incorporated in established evaluation standards for different categories of green products.

Approach	Jurisdiction	Guidelines/ Regulations
Reuse	European Union	Directive 94/62/EC on packaging and packaging waste (PPWD) - Effective from 31 December 1994. - The regulation covered all packaging placed on the market within the Community and all packaging waste, requiring the implementation of reusable or recoverable packaging designs. The designs may include considerations for material or organic recycling, as well as energy recovery.
	United Kingdom	Packaging (Essential Requirements) Regulations 2015 - Effective from 1 October 2015. - All packaging placed on the market must be manufactured to be reused, recycled or recovered in accordance with specific requirements.
Recycling and Recovery	European Union	Directive 94/62/EC on packaging and packaging waste (PPWD) - Effective from 31 December 1994. - Recycling targets have been established for each Member State. For instance, Member state shall recycle a minimum of 70% of all packaging waste by the end of 2030. Regulation on Packaging and Packaging Waste (PPWR) - Adopted by the European Parliament on 24 April 2024, effective date to be confirmed. - All packaging will have to be recyclable or reusable by 2030. German Packaging Act - Effective from 1 January 2019. - Packaging producers and distributors were requested to report the packaging masses, materials, participation periods and company names to the Central Agency Packaging Register and participate financially in one or several schemes (Duale Systeme), which packaging producers contribute funds to ensure the collection and recovery of the packaging on a full-coverage basis.

Approach	Jurisdiction	Guidelines/ Regulations
	Chinese Mainland	Restricting excessive packaging for commodity – General rule (GB/T 31268-2024) - Effective from 1 November 2024. - Priority should be accorded to packaging that is recyclable or bio-degradable, while also taking into consideration the cost and environmental impact associated with the disposal of packaging waste. - It is required to adopt single material for packaging as much as possible in order to simplify recycling processes. Additionally, the use of separable packaging materials should be encouraged, promoting the adoption of recyclable and reusable packaging materials.
	South Korea	Extended Producer Responsibility ("EPR") system - Effective from 1 January 2003. - Producers and importers are required to collect and recycle a certain amount of waste or pay recycling support fees based on the mandatory recycling rate for product categories announced by the Ministry of Environment ("MoE") annually.
Publicity and Customer Education	European Union	Regulation on Packaging and Packaging Waste (PPWR) - Adopted by the European Parliament on 24 April 2024, effective date to be confirmed. - Importers shall ensure the packaging is labelled with information on the packaging reusability or shall be available through a QR code or other type of digital data carrier that provides further information on packaging reusability, including the availability of a system for re-use and of collection points. In addition, reusable sales packaging shall be clearly identified and distinguished from single-use packaging at the point of sale.
	United Kingdom	Packaging EPR – A Guide to Labelling - The UK government introduced a requirement on packaging labelling to indicate the recyclability of packaging. The labelling requirement effective date will be 31 March 2026 for all materials, except plastic films and flexible packaging, and would be fully extended to cover plastic films and flexible packaging from 31 March 2027.
	China's Taiwan region	Guidelines for Reducing Online Shopping Packaging 2.0 - Effective from 1 August 2023. - The "Reduced Online Shopping Packaging Logo" Initiative for rolled out to encourage consumers to choose platforms with the logo when making online purchases. On 1 August 2023, a total of 22 business were announced to be credited with the "Reduced Online Shopping Packaging Logo".

Approach	Jurisdiction	Guidelines/ Regulations
Packaging Reporting and Management	Hong Kong China	Appendix C2 Environmental, Social and Governance Reporting Guide (set out in Appendix C2 of HKEX's Listing Rules (formerly known as Appendix 27)) - Effective from 1 January 2016. - According to Section Aspect A2: Use of Resources - KPI A2.5, listed companies in Hong Kong are required to disclose the total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.
	Singapore	Mandatory Packaging Reporting (MPR) - Effective from 1 July 2020. - Requiring producers of packaged products that are imported or used in Singapore to report yearly packaging data (including materials, weight and form of packaging) and to develop and implement 3R (reduce, reuse, recycle) plans for packaging. First report shall be submitted by 31 March 2022.

Global sustainable packaging requirements focus on 3 key areas

1. **Reduce Packaging Layers**
2. **Minimise Package Interspace Ratios**
3. **Minimise Packaging Volume and Weight**

These not only encourage streamlined **primary packaging** design, but also shift towards addressing the environmental impact of **second** and **territory packaging** materials, with a view to optimising the use of resources.

Additional Emphases

Adopt Packaging made from a Higher Percentage of Recycled Materials

- Reducing the demand for virgin materials
- Promoting a more circular economy
- Reducing reliance on limited resources

Design Packaging that can be Reused, Recycled, or Recovered

- Ensuring that packaging is designed with end-of-life considerations

Since Hong Kong's products are primarily imported from other places, these global regulations and guidance serve as good references for importers and the related trades who proactively adopt sustainable packaging initiatives in promoting the reduction of packaging materials and adoption of simple packaging in procurement, thereby reducing the packaging materials at source, which could achieve sustainability goals as well as demonstrate commitment to responsible business practices.

Frequently Asked Questions

The following frequently asked questions are designed to assist trade practitioners with answers about packaging reduction, reporting and management.

Q1 Why is packaging reporting important?

Packaging waste constitutes significant part of Municipal Solid Waste (MSW) in Hong Kong and has caused increasing environmental concerns. To achieve waste minimisation in the territory, local companies should share the responsibility towards sustainable packaging waste management. On the other hand, consumers and investors are increasingly concerned about company's environmental and financial responsibility, packaging reporting would be an important initiative for companies to gather information for self-review, thereby identifying areas of improvement beyond current practices.

Q2 Is packaging reporting mandated by law?

Packaging reporting is not mandatory at this stage. However, in order to facilitate companies in gathering information for self-review and identifying areas of improvement to achieve sustainable packaging waste management which may help companies to minimise unnecessary costs. We strongly encourage companies to practise packaging reporting on an annual basis for self-assessment.

Q3 Which types of packaging should be covered in the packaging reporting of our company?

Companies should identify their own scope of operations at different venues (e.g. factory, warehouse, retail shops, etc.) and identify the packaging materials consumed by their companies for reporting, including the primary packaging (e.g. plastic bottles, glass containers, metal cans) of self-manufactured products, secondary packaging (e.g. paperboard, shrink wrap) and tertiary packaging (e.g. carton boxes, wooden pallets) used in their operations.

Q4 We found some of the packaging materials challenging to maintain an accurate inventory for reporting, what could we do?

We understand that the operational challenges of stock-taking different types of packaging from all sources. Therefore, companies are advised to report as many types and forms of packaging as practicable (use estimation if needed) generated from the following operation points: 1) Packaging consumed at self-operated bottling centres, 2) Packaging consumed at warehouses, 3) Packaging consumed during delivery operations, and 4) Packaging filled/consumed at point of sales.

Q5 Where shall we disclose our packaging data?

For Hong Kong listed companies, you shall disclose your packaging consumption data on your ESG Report under the requirement of HKEX. For non-listed companies, you are also encouraged to disclose your packaging data on your website or your ESG/ Sustainability/ Annual Report.

Q6 We found some of the sustainable packaging initiatives challenging to implement, what could we do?

Businesses are suggested starting with a trial/ in phases and progressively expand for wider impacts. As a key stakeholder in achieving packaging reduction, the government will continue to collaborate with the importers for implementing practicable measures to promote and encourage reducing the use of plastic packaging materials. Think big, start small!

Q7 The original packaging materials from our suppliers are out of our control, what could we do?

Businesses are suggested communicating with their suppliers and logistics providers collectively explore solutions for minimising use of packaging materials while maintaining the necessary level of protection for handling and shipping. You are encouraged to improve the packaging design and minimise packaging waste generation for various product lines.

Q8 We wish to recycle the packaging waste generated from my operations, what can we do?

Businesses should identify suitable outlets for recyclable materials. For larger businesses, it is suggested to set up suitable recycling facilities and engage a recycler to collect different types of recyclables regularly for proper recycling.
Please find more on the Hong Kong Collector/ Recycler Directory:
https://www.wastereduction.gov.hk/en-hk/industry-support/hong-kong-collector-recycler-directory

Useful Resources

1 Packaging Reporting and Management

Hong Kong China

- **How to Prepare an ESG Report – A Step-by-Step Guide to ESG Reporting – HKEX**
  https://www.hkex.com.hk/-/media/HKEX-Market/Listing/Rules-and-Guidance/Environmental-Social-and-Governance/Exchanges-guidance-materials-on-ESG/step_by_step.pdf

Other Places

- **Guidance for the compilation and reporting of data on packaging and packaging waste – European Commission**
  https://apambiente.pt/sites/default/files/_Residuos/FluxosEspecificosResiduos/ERE/Guidance_for_the_compilation_and_reporting_of_data_on_packaging.pdf

- **Guide on Mandatory Packaging Reporting – National Environment Agency of Singapore**
  https://www.nea.gov.sg/docs/default-source/default-document-library/mpr-resource-slides-as-of-24-march-2021772abdb897c84ae0955da370215eeb74.pdf

2 Packaging Reduction and Management

Chinese Mainland

- **General principles for green product assessment (GB/T 33761-2024) – The State Administration for Market Regulation of the People's Republic of China (Chinese version only)**
  https://std.samr.gov.cn/gb/search/gbDetailed?id=28045D84D9D79055E06397BE0A0A7C5C

- **Packaging for export commodity – General rule (GB/T 19142-2016) – The State Administration for Market Regulation of the People's Republic of China (Chinese version only)**
  https://openstd.samr.gov.cn/bzgk/gb/newGbInfo?hcno=D689EE5646F554198E4ED36657C539F2

- **Requirements of restricting excessive package – Foods and cosmetics (GB 23350-2021) – The State Administration for Market Regulation of the People's Republic of China (Chinese version only)**
  https://openstd.samr.gov.cn/bzgk/gb/newGbInfo?hcno=30366DF41D69DA50E3EEABC0CE18A241

- **Restricting excessive packaging for commodity – General rule (GB/T 31268-2024) – The State Administration for Market Regulation of the People's Republic of China (Chinese version only)**
  https://std.samr.gov.cn/gb/search/gbDetailed?id=173829859CE11AA5E06397BE0A0AA311

Hong Kong China

- **Hong Kong Collector/ Recycler Directory – Environmental Protection Department, HKSAR**
  https://www.wastereduction.gov.hk/en/quickaccess/vicinity.htm?collection_type=collector&material_type=all&district_id=0

- **Waste Blueprint for Hong Kong 2035 – Environment and Ecology Bureau, HKSAR**
  https://www.eeb.gov.hk/sites/default/files/pdf/waste_blueprint_2035_eng.pdf

Other Places

- **Act on Promotion of Saving and Recycling of Resources – Korea Legislation Research Institute**
  https://elaw.klri.re.kr/eng_service/lawView.do?hseq=52696&lang=ENG

- **Directive 94/62/EC on packaging and packaging waste (PPWD) – European Environment Agency**
  https://www.eea.europa.eu/policy-documents/directive-94-62-ec-on

- **Excessive Product Packaging Restrictions – Environmental units of China's Taiwan region (Chinese Version Only)**
  https://gazette.nat.gov.tw/EG_FileManager/eguploadpub/eg011012/ch07/type3/gov60/num1/Eg.htm

- **Extended Producer Responsibility ("EPR") system – Korea Environment Corporation**
  https://www.keco.or.kr/en/lay1/S295T386C400/contents.do

- **German Packaging Act (VerpackG) – German Federal Environment Agency**
  https://verpackungsgesetz-info.de/en

- **Guidelines for Reducing Online Shopping Packaging 2.0 – Environmental units of China's Taiwan region (Chinese Version Only)**
  https://hwms.moenv.gov.tw/dispPageBox/getFile/Get.aspx?FileLocation=PJ-EPATW%5CFiles%5C&FileName=12810.pdf

- **Packaging EPR – A Guide to Labelling – Food & Rural Affairs, Department for Environment, United Kingdom**
  https://createsend.com/t/t-0F6EE40DA7459C362540EF23F30FEDED

- **Packaging (Essential Requirements) Regulations 2015 – UK Legislation**
  https://www.legislation.gov.uk/uksi/2015/1640/contents/made

- **Plastic Packaging Tax – Government of United Kingdom**
  https://www.gov.uk/government/collections/plastic-packaging-tax

- **Regulated businesses and requirements for restrictions on packaging used in internet shopping – Environmental units of China's Taiwan region (Chinese version only)**
  https://www.dep.gov.taipei/News_Content.aspx?n=B18D1A1E2787E330&sms=305AECD29BED80F5&s=9A9A937FC27C9DA8

- **Regulation on Packaging and Packaging Waste (PPWR) – European Parliament**
  https://www.europarl.europa.eu/news/en/press-room/20240419IPR20589/new-eu-rules-to-reduce-reuse-and-recycle-packaging

Appendix 1 – Summary Checklist on Practical Tips for Importers

The following is a quick start of key practical tips for the importer sector to consider in achieving sustainable packaging. This list is non-exhaustive and is prepared based on the best practices collected locally and from other places.

Summary Checklist on Practical Tips for Importers				
	Practical Tips	**Yes**	**No**	**Follow-up Actions if the answer is "No"**
Prevention				
1.	Exploring removal of unnecessary packaging (e.g. festive packaging, multilayer packaging).			
2.	Exploring/ investing in the provision of refillable packaging.			
3.	Investing resources in using mono-material in packaging.			
4.	Considering that the products comply with green packaging requirements of the products' respective places of origin.			
5.	Avoiding the use of single-use plastic packaging materials (e.g. EPS fillings, PVC shrink film, composite plastics, etc.).			
6.	Avoiding the use of packaging of multiple materials that are inseparable (e.g. padded envelopes, taped cartons).			
Reduction				
7.	Redesigning traditional packaging and using thinner and lighter packaging materials with adequate stress tests.			
8.	Exploring the use of creative packaging (e.g. reusable skin care kit) to enhance packaging recyclability and reduce the use of materials.			
9.	Replacing single-use packaging with alternatives containing recycled content.			
10.	Adopting packaging with less ink printing.			
11.	Maintaining close dialogues with suppliers/ customers to simplify the packaging design.			

Summary Checklist on Practical Tips for Importers				
Practical Tips		**Yes**	**No**	**Follow-up Actions if the answer is "No"**
Reuse				
12.	Operating a closed-loop platform to collect returnable packaging from customers.			
13.	Adopting reusable packaging as far as practicable (e.g. aluminium bottles for skincare products).			
14.	Incentivising customers to choose the refill options and bring their own containers.			
Recycling and Recovery				
15.	Setting up recycling facilities to recycle used packaging (e.g. recycling bins).			
16.	Incentivising distributors upon receiving clean and well-conditioned reusable packaging materials.			
17.	Upcycling recycled packaging materials into useful products.			
Packaging Reporting and Management				
18.	Performing statistical analysis and recording the total packaging materials used on a yearly basis.			
19.	Publishing waste reduction plans and achievements in companies' ESG/ Sustainability/ Annual Report.			
Publicity and Customer Education				
20.	Organising education/ environmental campaigns to raise public awareness.			
21.	Providing tips and guidance to customers on the proper handling of packaging materials generated (e.g. clear recycling instructions or labels).			
22.	Incentivising customers by offering rebates to encourage them on clean recycling.			

Remark:

As a general principle, excessive and non-essential packaging should be avoided as far as practicable. In case the use of packaging materials is unavoidable, careful considerations should be adopted in choosing the suitable packaging to reduce waste generation. In addition, it is worth understanding that reuse and recycling could extend the life of packaging. Importers, therefore, should support recycling of various packaging materials with a view to encouraging their suppliers, business partners, logistics service providers, and customers to develop green habits.

Appendix 2 – Packaging Reporting Templates

Report templates on types of packaging materials consumed during the reporting period: (Approach 1)

Company:				
Venue:				
Business Nature of the Venue:				
Reporting Period:	From		To	

Data obtained from procurement and inventory record

Packaging material	*Packaging form**	*Quantity of packaging in storage at the beginning of the reporting period (tonnes)*	*Quantity of packaging purchased/ obtained during the reporting period (tonnes)*	*Quantity of packaging in storage at the end of the reporting period (tonnes)*	*Remarks*	*Total quantity of packaging consumed (tonnes)*
		(A)	*(B)*	*(C)*		*(D) = (A) + (B) - (C)*
Plastics	*e.g. Bubble wrap*	*5*	*10*	*4*	*made of LDPE*	*11*
					Sub-total	
Paper	*e.g. Paperboard*					
					Sub-total	
Metal	*e.g. Bottle caps*					
					Sub-total	

Packaging material	*Packaging form**	*Quantity of packaging in storage at the beginning of the reporting period (tonnes)*	*Quantity of packaging purchased/ obtained during the reporting period (tonnes)*	*Quantity of packaging in storage at the end of the reporting period (tonnes)*	*Remarks*	*Total quantity of packaging consumed (tonnes)*
		(A)	*(B)*	*(C)*		*(D) = (A) + (B) - (C)*
Wood	*e.g. Wooden pallets*					
Sub-total						
Glass	*e.g. Glass container*					
Sub-total						
Composite	*e.g. Padded envelope*					
Sub-total						
Others						
Sub-total						
Grand Total (PA)						
Company specific metrics (e.g. units of product, production volume, monetary units such as revenue or sales) (U)						
Intensity of packaging material use = PA/U						

* Companies can select appropriate items to report, subject to data availability

Report templates on types of packaging materials consumed during the reporting period: (Approach 2)

Company:				
Venue:				
Business Nature of the Venue:				
Reporting Period:	From		To	

Data obtained from sales of self-manufactured own-brand products

Product name/ code	*Packaging material*	*Packaging form**	*Weight of the packaging material per unit of product (g)*	*Number of products sold during the reporting period*	*Total quantity of packaging consumed (kg)*
			(A)	*(B)*	*(C) = (A) x (B) / 1,000*
e.g. White Tea Gift Set	*Plastics*	*Label*	*2*	*2,000*	*4*
	Metal	*Bottle cap*	*52*		*104*
	Glass	*Glass container*	*175*		*350*
	Wood	*Wooden spoon*	*16*		*32*
	Paper	*Rigid box*	*89*		*178*
				Sub-total	*668*
				Sub-total	
				Sub-total	
				Grand Total (PA)	
Company specific metrics (e.g. units of product, production volume, monetary units such as revenue or sales) (U)					
Intensity of packaging material use = PA/U					

* Companies can select appropriate items to report, subject to data availability

Appendix 3 – A "Step-by-Step" Self-Assessment Tool to Sustainable Packaging Management

The following self-assessment tool helps trade practitioners in the importer sector to understand their packaging portfolio along the supply chain and business cycle, so as to identify the scope for packaging management and assess the factors that they could consider in working out improvement options to reduce packaging.

A "Step-by-Step" Self-Assessment Tool to Sustainable Packaging Management			
Instruction for completion			
Step 1: Review your current packaging and practices against the below guiding questions.			
Step 2: Check if they are relevant to your business and packaging? Consider if there are any additional questions you would like to include.			
Step 3: Consider which responsible parties (e.g. within your business or supply chain) could provide the information to complete your packaging reviews.			
Step 4: Consider if better improvement opportunities are available, or could be further explored.			
Step 5: Identify opportunities to reduce your packaging and packaging waste. Develop an action plan and track your progress.			
A. Questions for Sustainable Packaging Tips			
Guiding Questions	**Y/ N/ NA**	**Who is responsible for?**	**Timeline/ targets/ progress update**
Sample Question **Does the packaging (all levels together) use the minimum amount of material to maintain the necessary level of protection, safety, and hygiene for the product? Could any components/ layers of the packaging be eliminated, e.g. shrink wrap for multipacks?**	**Yes**	**Company Sustainability Manager**	**1. Early April - To assess the feasibility with Company Product Manager** **2. Early April - To decide with Company Product Manager on what packaging could be eliminated** **3. Mid April - To provide briefing to manufacturing staff on the changes by Company Sustainability Manager** **4. Early May - Implementation** **5. Early July - Evaluation**

Guiding Questions	Y/ N/ NA	Who is responsible for?	Timeline/ targets/ progress update
Prevention - Avoiding/ Eliminating non-essential packaging			
Does the packaging (all levels together) use the minimum amount of materials to maintain the necessary level of protection, safety, and hygiene for the product? Could any components/ layers of the packaging be eliminated, e.g. festive packaging, cling wrap for multi-packs?			
Do you have the capacity and resources to explore/ invest in the research and development of provision of refillable packaging?			
Do you consider that the packaging of products has incorporated or complied with or green packaging requirements of the products' respective places of origin?			
// Add rows for other ideas applicable to your business in eliminating non-essential packaging //			
Reduction – Redesigning packaging			
Have you fully understood the packaging need of your customers so that opportunities for packaging reduction could be identified?			
Could you redesign traditional packaging and use thinner and lighter packaging materials?			
Could you explore the use of creative packaging (e.g. reusable skin care kit) to enhance packaging recyclability and reduce the use of materials?			
// Add rows for other ideas applicable to your business in redesigning packaging //			
Reduction – Using environmentally-friendly alternatives of packaging materials			
Could you adopt recycled materials (e.g. recycled plastics) as packaging materials?			
Could you include a higher percentage of recycled content in your packaging?			
Are there any opportunities to use sustainable materials that have been certified as being from responsible sources, e.g. by the Forest Stewardship Council (FSC) or the Programme for the Endorsement of Forest Certification (PEFC)?			
Could you give priority to local suppliers when sourcing environmentally-friendly packaging materials so as to reduce carbon footprint along the supply chain?			
// Add rows for other ideas applicable to your business in using environmentally-friendly alternatives of packaging materials //			

Guiding Questions		Y/ N/ NA	Who is responsible for?	Timeline/ targets/ progress update
Reduction - Green supply chain management				
Suppliers				
Have you developed a green procurement policy which covers the packaging performance of packaging suppliers? For example, is there a procedure to specify the packaging material requirements jointly with the supplier?				
Could you conduct regular packaging audits on your suppliers to understand their performance on sustainable packaging and potential areas for improvement?				
Could you encourage your suppliers to seek third-party certification on the packaging materials used, so as to provide your customers with added assurance on the green packaging?				
Are there any opportunities to improve the packaging design (e.g. simplifying the design and using a higher percentage of recycled content and/or content with higher recyclability in primary and secondary packaging), or have steps been taken to reduce packaging waste to a minimum?				
// Add rows for other ideas applicable to your business in influencing suppliers on sustainable packaging //				
Logistics service				
Self-operated	Have you provided guidelines/ trainings to support your staff in implementing sustainable packaging strategies?			
	Have you established an internal task force to review packaging strategies regularly?			
	Have you identified any feasible ways for packaging reduction and management?			
Third-party service provider	Have you set tender specifications with sustainable packaging requirements for your third-party logistics service provider?			
	Have you provided guidelines to support/ oversee your third-party service provider in implementing sustainable packaging strategies?			
	Is the packaging consumption data available from your third-party logistics service provider for your internal monitoring?			
	Considering your previous answers, are there any opportunities to further engage with your third-party logistics service provider in packaging reduction and management?			
// Add rows for other ideas applicable to your business in managing logistics operations/ influencing your third-party logistics service provider on sustainable packaging //				
Reuse - Using reusable packaging materials				
Could you explore the feasibility of operating a closed-loop supply chain system?				
Could you adopt reusable/ refillable product containers?				
Could you set up areas in your facilities to collect used but well-conditioned packaging for reuse purposes, e.g. empty skincare bottles?				
// Add rows for other ideas applicable to your business in using reusable packaging materials //				

Guiding Questions	Y/ N/ NA	Who is responsible for?	Timeline/ targets/ progress update
Recycling and Recovery - Setting up recycling facilities			
Could you set up recycling facilities to recycle used packaging (e.g. reverse vending machines/ recycling bins)?			
Could you upcycle packaging materials into useful products?			
// Add rows for other ideas applicable to your business in establishing a collection system //			
Tips on publicity and customer education			
Could you provide more information on the recyclability and percentage of recycled content of the packaging for your products?			
Could you provide tips and guidance to customers on the proper handling of packaging materials generated, e.g. clear recycling instruction at product labels?			
Could you incentivise your customers by offering rebates to encourage them on clean recycling?			
// Add rows for other ideas applicable to your business in raising public awareness, level of knowledge and motivation in package recycling //			

B. Questions for Packaging Reporting

Guiding Questions	Y/ N/ NA	Who could provide you on this information?	Timeline/ targets/ progress update
Note 1: *Refer to "Guidance for packaging reporting and management" for the non-exhaustive list of packaging materials and forms* ***Note 2:*** *All packaging being 1) consumed at self-operated bottling centres, 2) consumed at warehouse, 3) consumed during delivery operations, and 4) filled/consumed at point of sales, should be included in the reporting scope if available*			
Could you identify the reporting period?			
Could you define the boundary and activities in your company related packaging reporting?			
Could you identify the packaging materials and forms that should be reported for the operation in your company?			
Are there any records of packaging quantity in storage at the beginning of the reporting period? (e.g. stock-taking record)			
Are there any purchase records of packaging during the reporting period? (e.g. receipt and delivery note)			
Are there any records of packaging quantity in storage at the end of the reporting period? (e.g. stock-taking record)			
Could you identify ways to obtain/ estimate the packaging materials used for each self-manufactured product?			
Could you identify the company specific metrics for calculating the intensity of packaging material use? (e.g. units of product, production volume, monetary units such as revenue or sales)			
// Add rows for other ways you can identify the source of packaging consumption //			

C. Checklist for Packaging and Packaging Waste Reduction Plan			
Guiding Questions	**Y/ N/ NA**	**Who could provide you on this information?**	**Timeline/ targets/ progress update**
You have now identified several opportunities to reduce your packaging and packaging waste. You should develop an action plan and track your progress.			
Could you identify any opportunities to reduce your packaging and packaging waste?			
Have you assessed the scope of your reduction plan (e.g. start with 3 product lines)?			
Have you set any time-bound goals/ targets on packaging consumption, the recycling rate of packaging waste or other packaging-related issues (e.g. 30% reduction of paperboards compared to the previous reporting period)?			
Have you planned any actions to achieve the abovementioned goals/ targets?			
Have you assigned roles and responsibilities to your team(s) for the abovementioned goals/ targets and actions?			
Have you developed any monitoring and evaluation mechanisms to track the progress?			
Have you set a regular interval to evaluate and modify your reduction plan if the progress is not satisfactory?			
// Add rows for other opportunities you identified to reduce your packaging and packaging waste //			