

Instructions for the Cups sold empty to end-users declaration form

2025 packaging data

Used to report on single-use, plastic-containing beverage cups and lids sold empty to end users placed on the Finnish market during 2025.

Which forms must be returned?

The company must return the 2025 packaging data reporting forms:

- 1) **Basic packaging declaration form (light or detailed)**
- 2) **SUP packaging declaration form.**

The SUP packaging declaration form must be returned, even if the company has nothing to report on the form.
The form can then be returned blank.

The declaration form for Cups sold empty to end-users must only be returned if the company has something to report on the form.

What is reported on the form?

- This declaration form is used to report single-use plastic containing beverage cups and lids sold empty to end-users put on the Finnish market during 2025.
- These are the same cups and lids that are reported on the SUP packaging declaration form.
- The **reporting** of empty cups (including lids) sold to end users **is the responsibility of the cup manufacturer in Finland or the importer to Finland.**
- Cups for export are not reported.

Packaging data is reported on the Extranet



extranet.rinkiin.fi

Instructions for filling in the declaration form for Cups sold empty to the end-user

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Cups sold empty to end-users and their reporting

What are cups sold empty to end-users?

In this context, cups sold empty to the end-users means single-use, beverage cups, caps and lids containing plastic, sold empty to the end-user.

The definition is the same as for SUP cups sold empty to end-users. Cups sold empty to end-users are not packaging by official definition, but comparable to packaging in legislation. Thus, cups (including lids) that meet the following definitions are reported on the declaration form for cups sold empty to end-users:

- **Sold empty to end user:** the cup is sold empty to the end-user and not filled with a drink. Beverage cups sold empty to end-users include "disposable cup stack packages" sold to consumers and disposable plastic sparkling wine glasses for picnics and the like. For example, take-away cups in cafés are not empty cups sold to the final consumer, as they are sold to the final consumer filled with a drink.
- **Single-use:** the cup is primarily intended for single use. A cup counts as single-use even if it can be reused once or twice, unless it is specifically designed to be reused up to dozens of times.
- **Contains plastic:** Either the mug or its lid contains plastic. There is no minimum amount of plastic; even a small amount is sufficient. NOTE! According to the European Commission's interpretation, water-based polymer dispersion is also plastic, i.e. mugs treated with polymer dispersion are considered to contain plastic

Who reports cups sold empty to end-users?

Beverage cups sold empty to end-users are always reported by the manufacturer of the cup in Finland or the importer of the cup to Finland

Which forms are used to report cups sold empty to end-users? What fees are charged for them?

Cups sold empty to end-users are reported on two different reporting forms.

1. Separate declaration form

- Cups reported on this form will be charged both the recycling fee and the business service fee (€/kg). Cups are subject to the same recycling fee tariff as packaging, i.e. they do not have their own separate recycling fee tariff.

2. SUP packaging declaration form

- Cups sold empty are also reported on the SUP packaging declaration form, on the row "Cups sold empty to end-users".
- An SUP fee will be charged for mugs reported on the SUP packaging declaration form.

Instructions for filling in the declaration form


NOTE! The form should only be completed if the company has something to report on the form. Otherwise, the form is not submitted.

- 1.** First, return the **Basic declaration form** (light or detailed) to Rinki. The declaration form for Cups sold empty to end-users will open for completion after the submission of the Basic declaration form.

- 2.** **Fill in the declaration form for Cups sold empty to end-users.**
 - The declaration form takes the same form of either the Light or the Detailed declaration form, depending on which form is used for reporting basic packaging data. Since cups are reported on the same form base as packaging, the texts on the form are the same as on the Basic packaging declaration form and the cups are referred to as packaging.
 - However, some unnecessary sections have been removed from the declaration form for Cups sold empty to end-users, such as the business packaging sections and the reusable packaging section of the Detailed declaration form, as empty cups are not reported in these categories. In addition, the column headings in the declaration form are slightly different from those in the Basic declaration form.

- 3.** **Use this form to report the volumes in kilograms of single-use, empty, plastic beverage cups and lids sold empty to end-users that were placed on the Finnish market in 2025.**
 - The same definitions apply to cups as to packaging, i.e. for example, the predominant material and reporting category are defined in the same way as for packaging. Check the definitions of the different materials and reporting categories in the reporting instructions of either the Light or the Detailed declaration form.
 - If the lid can be easily removed from the cup by hand, please indicate the cup and its lid separately. For example, the cup is reported on the Paper fibre tab/row and the lid on the Plastic tab/row.

- 4.** **Select the correct reporting column:**
 - On the form, Light declaration format, all beverage cups sold empty to end-users are reported on Cups manufactured in Finland or Cups imported into Finland -column.
 - On the form, Detailed declaration format, beverage cups manufactured in Finland are reported in the Cups manufactured in Finland -column and cups imported into Finland are reported in the Cups imported into Finland -column.

- 5.** **Send the form to Rinki on the Extranet.**  extranet.rinkiin.fi

New reporting and invoicing rhythm for packaging data

Reporting and invoicing 2024 packaging data

From 2025 onwards, a new rhythm is introduced for reporting and invoicing packaging data.

Company placing less than 50 000 kg of packaging on the market per year

The company will report the full packaging data for 2025 in January 2026. Producer responsibility fees will be invoiced after reporting based on the reported packaging data.

Company placing 50 000 kg or more per year of packaging on the market

The company can choose to report packaging quarterly or once a year.

If a company chooses to report once a year, the 2025 packaging data will be fully reported in January 2026. However, the packaging data will be invoiced quarterly: each quarter, the company will receive an advance invoice corresponding to a quarter of the previous year's packaging volumes, priced according to the 2025 price list. The invoice will be adjusted to reflect the actual 2025 packaging volumes once the company has reported the 2025 packaging data at the beginning of 2026. The business service fee and SUP fees are invoiced once a year.

If the company chooses quarterly reporting, the packaging data for each quarter will always be reported within one month of the end of the quarter (e.g. Q1 will be reported by 30.4.2025). Recycling fees will be invoiced quarterly after reporting. The business service fee and SUP fees are invoiced once a year.

NOTE! In 2025, companies joining the producer responsibility scheme will report packaging data only for full contract months. For example, a company joining on 21 May 2025 will only report packaging data for the period 1 June - 31 December 2025.

Packaging put on the market

Packaging placed on the market is packaging imported into Finland, and packaging used in Finland for packing products. Re-use of packaging is not included.

Service and grower packaging is put on the market by the Finnish manufacturer of the empty packaging or the importer of the empty packaging to Finland, and not the company, which packs products in the packaging.

Do you have questions on reporting?
Our Business Customer Service is happy to help!

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