



EUROPEAN COMMISSION
EUROSTAT

Directorate E: Sectoral and regional statistics
Unit E-2: Environmental statistics and accounts; sustainable development

Guidance for reporting annual consumption of lightweight plastic carrier bags according to Commission Implementing Decision (EU) 2018/896

Version of 01 February 2023

Contents

- 1 Introduction..... 2
- 2 Scope and definitions 3
- 3 Due date for data submission 6
- 4 Guidance for completing the reporting tables..... 6
 - 4.1 Guidance for completing Table 4 8
 - 4.2 Guidance for completing Table 510
 - 4.3 Guidance for completing Table 613
 - 4.4 Guidance for completing Table 716
 - 4.5 Guidance for providing footnotes19
- 5 Guidance for completing the metadata and quality report19
 - 5.1 Metadata.....19
 - 5.2 Quality report20
- 6 Contact.....24
- A Appendix – Further instructions on completing the reporting tables26
 - A.1 Data sources26
 - A.2 Voluntary data27
 - A.3 Calculating weighted averages27
 - A.4 Examples of data collection methodologies31

1 Introduction

The purpose of this guidance document is to support the harmonised reporting of lightweight plastic carrier bag (hereafter 'LPCB') consumption by providing instructions on reporting based on the provisions of the legal acts.

Member States may report the national consumption of LPCBs by either number or weight, using one of four reporting tables provided in the Appendix to Commission Implementing Decision (EU) 2018/896¹. The approaches Member States use to measure consumption of LPCBs are linked to the measures they have in place with the objective of reducing consumption. Therefore, a Member State's choice of reporting table will depend upon the range of reduction measures and measuring approaches it has implemented. Please see Section 4 for guidance on which reporting table to use. Sections 4.1 to 4.4 provide guidance on how to complete the four reporting tables.

Section 5 presents the format for the quality report on LPCB consumption data, and provides guidance on how to complete this report. The purpose of the quality report is to enable the Commission to understand the methodologies Member States have used to collect their LPCB consumption data, and to ensure that the scope and meaning of the data is as clear as possible. Please note that completing the quality report is a mandatory requirement under Commission Implementing Decision (EU) 2019/665.²

Section 5 also explains what the Metadata section of the questionnaire is used for and how to complete it.

Section A.4 in the appendix provides some practical examples of data collection, including examples of best practice, which may be useful to Member States when designing or improving their data collection systems.

Based on the feedback received from countries during the validation of data for reference year 2019, and following a general review, the following changes have been introduced to this guidance document:

- Section 5.2. on completing the quality report has been expanded to include guidance addressing a number of common issues with the country reporting.
- Appendix A.1 on data sources has been expanded to include examples of data collection systems (e.g. reporting via electronic registries, reporting via extended producer responsibility schemes).

¹ Commission Implementing Decision (EU) 2018/896 of 19 June 2018 laying down the methodology for the calculation of the annual consumption of lightweight plastic carrier bags and amending Decision 2005/270/EC, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2018.160.01.0006.01.ENG

² Commission Implementing Decision (EU) 2019/665 of 17 April 2019, amending Decision 2005/270/EC establishing the formats relating to the database system pursuant to European Parliament and Council Directive 94/62/EC on packaging and packaging waste, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32019D0665>

- Appendix A.3 on calculating weighted average weights for LPCBs has been amended to include both an improved explanation of the recommended calculation methodology and an example calculation.
- Appendix A.4 on data collection methodologies has been amended to reflect more accurately the kinds of methodologies capable of producing high quality data that are being used by reporting countries.

In March and April 2020, the development of the original version of this guidance was informed by consultation with the Waste Statistics Working Group and the Committee on waste established under Article 39 of Directive 2008/98/EC – Packaging and Packaging Waste Directive. These stakeholders were presented with a draft version of the document and the accompanying Excel file, along with the questionnaire and quality report. Following the consultation, the originally proposed voluntary category ‘Number of plastic carrier bags having a wall thickness of 50 < 100 microns’ was replaced by the ‘Number of plastic carrier bags having a wall thickness of 50 microns or over’. In addition, other minor improvements were included in the documents.

This guidance document will be further improved as more experience becomes available with data collection and reporting. For revised versions of this guidance document, please check <https://ec.europa.eu/eurostat/web/waste/methodology>.

2 Scope and definitions

Commission Implementing Decision (EU) 2018/896 requires Member States to calculate and report data on the annual consumption of LPCBs within their territory.

LPCBs are defined by Directive (EU) 2015/720³ as carrier bags, with or without a handle, that are made of plastic, that are supplied to customers at the point of sale of goods or products, and that have a wall thickness below 50 microns.

Directive (EU) 2015/720 requires Member States to take measures to achieve a sustained reduction in the consumption of LPCBs in their territory.

The reduction measures taken by Member States shall include either or both of the following:

- a) *the adoption of measures ensuring that the annual consumption level does not exceed 90 lightweight plastic carrier bags per person by 31 December 2019 and 40 lightweight plastic carrier bags per person by 31 December 2025, or equivalent*

³ Directive (EU) 2015/720 of the European Parliament and of the Council of 29 April 2015 amending Directive 94/62/EC as regarding reducing the consumption of lightweight plastic carrier bags <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32015L0720>

targets set in weight. Very lightweight plastic carrier bags may be excluded from national consumption objectives;

- b) the adoption of instruments ensuring that, by 31 December 2018, lightweight plastic carrier bags are not provided free of charge at the point of sale of goods or products, unless equally effective instruments are implemented. Very lightweight plastic carrier bags may be excluded from those measures.*

Member States are required to calculate and report annual LPCB consumption data for the purpose of monitoring their performance against the reduction requirement of Directive (EU) 2015/720.

Therefore, Member States should ensure that their datasets are drawn from sources that represent the fullest possible coverage and representation of the consumption of LPCBs within their territory, including not only data from economic operators, but also data from other sources as needed.

A note on very lightweight plastic carrier bags

Very lightweight plastic carrier bags (hereafter 'VLPCBs') are defined by Directive (EU) 2015/720 as carrier bags, with or without a handle, that are made of plastic, that are supplied to customers at the point of sale of goods or products, and that have a wall thickness below 15 microns.

VLPCBs required for hygiene purposes or provided as primary packaging for loose food when this helps to prevent food wastage are subject to the reporting requirements of Decision (EU) 2018/896. However, Directive (EU) 2015/720 allows Member States to exclude them from the measures they implement to reduce national consumption of LPCBs. As a result, where consumption calculation methodologies are based on data gathered through the administration of national reduction measures, there is a risk that data on VLPCBs may not be captured in instances where these bags are excluded from reduction measures.

Therefore, Member States should ensure that their calculation methodologies account for the annual consumption of VLPCBs, regardless of whether these bags are targeted by their reduction measures.

There is a further risk that where Member States have excluded all or some types of VLPCBs from their reduction measures / consumption objectives, but have not differentiated between 15<50 micron LPCBs and VLPCBs in their consumption data, their consumption data will not adequately reflect reductions in the consumption of the bags targeted by their reduction measures / consumption objectives. This will make it harder for Member States in this position to prove that they have met the requirements of Directive (EU) 2015/720.

Therefore, for completeness, it is expected that Member States that have excluded VLPCBs from their reduction measures / consumption objectives will complete the voluntary data

boxes in the reporting table for their chosen reporting method. This will ensure that their true consumption reduction performance is reflected in the data.

A note on exemptions

Where Member States have exempted certain economic operators (e.g. small and medium-sized enterprises) from either reduction measures and / or reporting requirements, there is a risk that significant quantities of bags will not be represented in the consumption data. A similar risk is also associated with Member States exempting certain types of plastic carrier bags from their consumption reduction measures (e.g. VLPCBs, or compostable LPCBs). This may be a particular risk where bags are exempt from a mandatory charge and reporting primarily occurs through the administration of that charge.

Directive (EU) 2015/720 requires Member States to report on the consumption of all LPCBs, which means that also plastic bags falling under national exemptions must be reported.

Therefore, where such exemptions are in place, Member States must take measures to collect data on exempt bags. Such measures could include, for example, data on bags placed on the market, surveys of exempt retailers to establish estimates of the number or weight of bags provided to consumers, and/or surveys of manufacturers / importers to establish estimates of the number or weight of the types of bags subject to exemptions placed on the market.

A note on bans

Where Member States have introduced a ban on LPCBs (i.e. a prohibition on placing LPCBs on the market), any of the calculation methodologies (Tables 4–7) may be used to report bags consumed where exemptions to the ban have been made.

For example, if there is a ban on LPCBs except for those used for purchases of certain kinds of products, with a charge for bags in such cases, then Table 5 may be the most appropriate. Or, if VLPCBs (i.e. those below 15 microns) are exempt from a ban, and they are not charged for, then Table 4 or Table 6 may be the most appropriate, with a survey made of the number / weight of VLPCBs being placed on the market by economic operators.

A note on bags with a wall thickness of 50 microns or over

The reporting tables contain cells for voluntary reporting of Member State consumption of plastic carrier bags with a wall thickness of 50 microns or over. Providing supplementary data on these heavier bags will enable both Member States and Eurostat to track any shifts in consumption patterns over time, capturing possible substitution and avoidance effects. For example, measuring whether consumption of bags of 50 microns or over is increasing as consumption of bags below 50 microns decreases, in response to reduction measures targeting LPCBs.

The wall thickness of 50 microns or over – with no upper limit – has been chosen because 50 microns is the limit under which the reporting is obligatory and most Member States are likely to be able to capture data on plastic carrier bags with greater wall thicknesses. Member States do not appear to be gathering more detailed data at this time.

In addition to this new category, some additional questions about substitution by other materials have been included in the questionnaire (sheet 'Metadata'). This can be useful in forming a more detailed picture of the carrier bag consumption. Therefore, Member States are also requested to provide any available information on the number or weight of non-plastic bags (e.g. paper or textile bags).

A note on compostable bags

Compostable LPCBs must be included in the reported consumption figures. As explained above, Directive (EU) 2015/720 requires Member States to report on the consumption of all LPCBs, including compostable bags, whether or not these fall under national exemptions.

3 Due date for data submission

The due date for reporting on LPCBs is within 18 months from the end of the reference year. For example, for the reference year 2021, the due date for reporting is 30 June 2023.

4 Guidance for completing the reporting tables

This section provides guidance on how to complete the four reporting tables (Tables 4, 5, 6 and 7) contained in the Annex of Commission Implementing Decision (EU) 2018/896.

Member States must complete at least one of these tables for their primary (mandatory) reporting, but they are encouraged to also voluntarily complete the other tables. Which table(s) they complete will be based on the approaches and measures they have implemented in order to monitor and reduce the consumption of LPCBs within their territory.

The types of data on LPCB consumption captured by the four reporting tables are as follows:

- Table 4 – The number of LPCBs placed on the market
- Table 5 – The number of LPCBs calculated from mandatory taxes, charges or levies
- Table 6 – The weight of LPCBs placed on the market
- Table 7 – The weight of LPCBs calculated from mandatory taxes, charges or levies

Member States should use the guide in **Table 4-1** below to determine which primary reporting table(s) they should use, depending on the data collection and consumption reduction method(s) in place in their country.

Table 4-1: Selecting the appropriate reporting table

If Member States collect data on the number of LPCBs consumed each year...	...and these data are not collected through a mandatory tax, charge or levy...	...they should use Table 4. Please see Section 4.1 for guidance on completing Table 4.
	...and these data are collected through a mandatory tax, charge or levythey should use Table 5. Please see Section 4.2 for guidance on completing Table 5.
If Member States collect data on the weight of LPCBs consumed each year...	...and these data are not collected through a mandatory tax, charge or levy...	...they should use Table 6. Please see Section 4.3 for guidance on completing Table 6.
	...and these data are collected through a mandatory tax, charge or levy...	...they should use Table 7. Please see Section 4.4 for guidance on completing Table 7.

A note on data accuracy and levels of approximation

Member States should make efforts to provide the most accurate consumption data possible, and are strongly encouraged to provide consumption figures rounded to no more than the nearest thousand bags (Table 4 and Table 5) and nearest 0.1 tonnes (Table 6 and Table 7). By providing data that does not exceed these maximum levels of approximation, Member States will enable the European Commission to make a fair assessment of their performance against the requirement of Directive 2015/720 to achieve a sustained reduction in the consumption of LPCBs.

4.1 Guidance for completing Table 4

Table 4 is to be used by those Member States choosing to calculate their annual consumption of LPCBs as the total number of these bags placed on the national market, as per Article 2(1)(a) of Commission Implementing Decision (EU) 2018/896.

Table 4-2: Lightweight carrier bags reporting Table 4

TABLE 4 - Annual consumption of lightweight plastic carrier bags calculated in accordance with the methodology laid down in Art. 2 (1)(a) of Commission Implementing Decision (EU) 2018/896			
Number of lightweight plastic carrier bags placed on the market			
COUNTRY:		Standard footnotes	Explanatory footnote
REFERENCE YEAR:	2018		
Number of lightweight plastic carrier bags placed on the market			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
Number of plastic carrier bags having a wall thickness of ≥ 50 microns placed on the market			

Notes:

Cell shading:

White: Data provision is mandatory.
Light blue (cyan) shaded boxes: Data provision is voluntary.
Light orange: Footnotes (only to be filled-in when relevant)

Valid flags

- B - Break in series
- E - Estimate
- P - Provisional

The data for this calculation method shall come from economic operators, complemented by other sources to ensure the fullest coverage and most complete data possible. Please, see Section A.1 in the appendix for guidance on data sources and how this relates to data quality.

Section A.4 in the appendix provides guidance and suggestions around how to establish robust data collection methodologies.

Mandatory data

If Member States have chosen the calculation method contained in Article 2(1)(a) of Commission Implementing Decision (EU) 2018/896, it is mandatory to provide data for the 'Number of lightweight plastic carrier bags placed on the market'.

For this, Member States should enter the total number of LPCBs placed on the national market for the reference year. This should be calculated as the sum total of all LPCBs that economic operators have reported placing on the national market, plus those bags accounted for through supplementary data sources in order to make corrections to the data provided by economic operators. The final figure should be for all plastic carrier bags below

50 microns consumed in a Member State's territory regardless of whether such bags are exempted from the national consumption reduction measures.

Voluntary data

If Member States have chosen the calculation method contained in Article 2(1)(a) of Commission Implementing Decision (EU) 2018/896, completion of 'Of which bags having a wall thickness of < 15 microns' and 'Of which bags having a wall thickness of 15 < 50 microns' is voluntary.

For 'Of which bags having a wall thickness of < 15 microns', Member States should enter the total number of VLPCBs placed on the national market for the reference year. This should be calculated as the sum total of all VLPCBs that economic operators have reported placing on the national market, plus adjustments from other data sources.

For 'Of which bags having a wall thickness of 15 < 50 microns', Member States should enter the sum total number of LPCBs placed on the national market for the reference year, excluding VLPCBs.

This could be calculated as:

- (The sum of all LPCBs that economic operators have reported placing on the national market) minus (the sum total of all VLPCBs that economic operators have reported placing on the national market), plus adjustments from other data sources.

For 'Number of plastic carrier bags having a wall thickness of ≥ 50 placed on the market', where exact data is not available, this should be the best possible estimate. There is space to provide further context and detail on this figure as part of the metadata. For more information, see Section A.2 in the appendix.

4.2 Guidance for completing Table 5

Table 4-3: Lightweight carrier bags reporting Table 5

TABLE 5 - Annual consumption of lightweight plastic carrier bags calculated in accordance with the methodology laid down in Art. 2 (1)(b) of Commission Implementing Decision (EU) 2018/896			
Number of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies			
COUNTRY:		Standard footnotes	Explanatory footnote
REFERENCE YEAR:	2018		
(a) Number of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
(b) Number of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies reported by economic operators			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
Number of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies. Total of (a) + (b)			
Number of plastic carrier bags having a wall thickness of \geq 50 microns as declared or reported by economic operators			

Notes:

Cell shading:

White: Data provision is mandatory.

Light blue (cyan) shaded boxes: Data provision is voluntary.

Light orange: Footnotes (only to be filled-in when relevant)

Valid flags

B - Break in series

E - Estimate

P - Provisional

Table 5 is to be used by those Member States choosing to calculate their annual consumption of LPCBs as the sum of:

- a) The number of LPCBs placed on the national market, calculated from mandatory taxes, charges or levies as declared or reported by economic operators (in numbers); and
- b) The number of LPCBs exempt from mandatory taxes, charges or levies reported by economic operators (in numbers)

as per Article 2(1)(b) of Commission Implementing Decision (EU) 2018/896.

The data for this calculation method shall come from economic operators, complemented by other sources to ensure the fullest coverage and most complete data possible. Please see Section A.1 in the appendix for guidance on data sources and how this relates to data quality.

Section A.4 in the appendix provides guidance and suggestions around how to establish robust data collection methodologies.

Mandatory data

If Member States have chosen the calculation method contained in Article 2(1)(b) of Commission Implementing Decision (EU) 2018/896, it is mandatory to provide data for ‘a) Number of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators’.

For this, Member States should enter the sum total of the number of LPCBs subject to mandatory taxes, charges or levies in their territory for the reporting year. This should be calculated from the data reported by economic operators (or other data sources) in the administration of the mandatory tax, charge or levy schemes that Member States have implemented in order to reduce the national consumption of LPCBs.

It is also mandatory to provide data for ‘b) Number of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies reported by economic operators’.

In this box, Member States should enter the sum total of the number of LPCBs exempt from mandatory taxes, charges or levies in their territory for the reporting year. As this data will not necessarily be captured in the administration of mandatory tax, charge or levy schemes, Member States will need to implement measures through which to gather this data from economic operators, or other data sources.

If no exemptions from mandatory taxes, charges or levies are in place, Member States should indicate this by entering ‘0’ as the value for ‘b) Number of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies as reported by economic operators’.

It is also mandatory to provide data for ‘Number of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies, Total of a) and b)’. This is calculated automatically in the questionnaire. If Member States want to hard code the value, they should use the “unlock formula” button. In this case, the entered value should equate the sum of the values reported for both, LPCBs subject to and exempt from mandatory taxes, charges or levies, in the reference year. The entered final figure should be for all plastic carrier bags below 50 microns consumed in the national territory.

Voluntary data

If Member States have chosen the calculation method contained in Article 2(1)(b) of Commission Implementing Decision (EU) 2018/896, completion of ‘Of which bags having a wall thickness of < 15 microns’ and ‘Of which bags having a wall thickness of 15 < 50 microns’, for both a) (bags subject to taxes etc.) and b) (bags exempt from taxes etc.) is voluntary.

For ‘a) Number of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators’, ‘Of which bags having a wall

thickness of < 15 microns', Member States should enter the number of VLPCBs calculated from mandatory taxes, charges or levies in their territory for the reporting year.

For 'a) Number of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators', 'Of which bags having a wall thickness of 15 < 50 microns', Member States should enter the sum total number of LPCBs subject to mandatory taxes, charges or levies in their territory for the reporting year, excluding very lightweight bags.

This could be calculated as:

- (The sum total of all LPCBs subject to mandatory taxes, charges or levies) minus (the sum total of all VLPCBs subject to mandatory taxes, charges or levies)

For 'b) Number of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies reported by economic operators (in numbers)', 'Of which bags having a wall thickness of < 15 microns', Member States should enter the number of VLPCBs exempt from mandatory taxes, charges or levies in their territory for the reporting year.

For 'b) Number of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies reported by economic operators', 'Of which bags having a wall thickness of 15 < 50 microns', Member States should enter the sum total number of LPCBs exempt from mandatory taxes, charges or levies in their territory for the reporting year, excluding VLPCBs.

This could be calculated as:

- (The sum total of all LPCBs exempt from mandatory taxes, charges or levies) minus (the sum total of all VLPCBs exempt from mandatory taxes, charges or levies)

This data on the consumption of VLPCBs will need to be included in the data Member States gather from economic operators, or other data sources.

For 'Number of plastic carrier bags having a wall thickness of ≥ 50 microns placed on the market', Member States should enter the number of plastic carrier bags of 50 microns or over placed on the market. Where exact data is not available, this should be the best possible estimate. There is space to provide further context and detail on this figure as part of the metadata. For more information, see Section A.2 in the appendix.

4.3 Guidance for completing Table 6

Table 6 is to be used by those Member States choosing to calculate their annual consumption of LPCBs as the total weight of these bags placed on the national market, as per Article 3(1)(a) of Commission Implementing Decision (EU) 2018/896.

Table 4-4: Lightweight carrier bags reporting Table 6

TABLE 6 - Annual consumption of lightweight plastic carrier bags calculated in accordance with the methodology laid down in Article 3(1)(a) of Commission Implementing Decision (EU) 2018/896			
Weight of lightweight plastic carrier bags placed on the market			
COUNTRY:		Standard footnotes	Explanatory footnote
REFERENCE YEAR:	2018		
Weight of lightweight plastic carrier bags placed on the market (in tonnes)			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
Weighted average weight per lightweight plastic carrier bag as reported by economic operators (in grams)			
Having a wall thickness of < 15 microns			
Having a wall thickness of 15 < 50 microns			
Weight of plastic carrier bags having a wall thickness of ≥ 50 microns placed on the market (in tonnes)			

Notes:

Cell shading:

White: Data provision is mandatory.
Light blue (cyan) shaded boxes: Data provision is voluntary.
Light orange: Footnotes (only to be filled-in when relevant)

Valid flags

- B - Break in series
- E - Estimate
- P - Provisional

The data for this calculation method shall come from economic operators, complemented by other sources to ensure the fullest coverage and most complete data possible. Please see Section A.1 in the appendix for guidance on data sources and how this relates to data quality.

Section A.4 in the appendix provides guidance and suggestions around how to establish robust data collection methodologies.

Member States choosing to report their annual consumption of LPCBs by weight must also report the weighted average weight per LPCB, as reported by economic operators. Therefore, data on the average weight of bags will need to be included in the data Member States gather from economic operators. **This weight should be reported to the third digit**

(milligrams) in order to allow a valid calculation of the total amount of LPCBs consumed.

Mandatory data

If Member States have chosen the calculation method contained in Article 3(1)(a) of Commission Implementing Decision (EU) 2018/896, it is mandatory to provide data for 'Weight of lightweight plastic carrier bags placed on the market (in tonnes)'. To allow for comparable data between the Member States, please report to the nearest 0.1 tonnes.

Member States should enter the total weight of LPCBs placed on the national market for the reference year. This should be calculated as the sum total weight of all LPCBs that economic operators have reported placing on the national market. The final figure should be for all plastic carrier bags below 50 microns consumed in the national territory, including bags exempted from the national consumption reduction measures.

It is also mandatory to provide data for 'Weighted average weight per lightweight plastic carrier bag as reported by economic operators (in grams)'. The figure that must be reported is the average LPCB weight of (in grams, **rounded to three digits**) placed on the market, weighted to take into account the total weight of LPCBs placed on the market within specific ranges of bag weight classes reported by economic operators.

Provision of data on the average weights of LPCBs will enable consumption figures provided in weight to be converted into consumption figures in numbers, so that data reported by different Member States can be compared, regardless of whether the different data sets were reported by weight or by number.

Please see Section A.3 in the appendix for guidance on how to calculate a weighted average.

Voluntary data

If Member States have chosen the calculation method contained in Article 3 (1)(a) of Commission Implementing Decision (EU) 2018/896, then provision of data for 'Weight of lightweight plastic carrier bags placed on the market', 'Of which bags having a wall thickness of < 15 microns' and 'Of which bags having a wall thickness of 15 < 50 microns' is voluntary.

This data on the consumption of VLPCBs will need to be included in the data Member States gather from economic operators, or other data sources. For 'Of which bags having a wall thickness of 15 < 50 microns', Member States should enter the sum total weight of lightweight plastic carrier bags placed on the national market for the reference year, excluding VLPCBs.

This could be calculated as:

- (The sum total weight of all LPCBs that economic operators have reported placing on the national market) minus (the sum total weight of all VLPCBs that economic operators have reported placing on the national market)

For 'Weight of plastic carrier bags having a wall thickness of ≥ 50 microns placed on the market', Member States should enter the weight of plastic carrier bags of 50 microns or over placed on the market. Where exact data is not available, this should be the best possible estimate. There is space to provide further context and detail on this figure as part of the Metadata. For more information, see Section A.2 in the appendix.

Provision of data for 'Weighted average weight per lightweight plastic carrier bag as reported by economic operators (in grams)', 'Having a wall thickness of < 15 microns' and 'Having a wall thickness of $15 < 50$ microns' is also voluntary.

For 'Having a wall thickness of < 15 microns' Member States should enter the weighted average weight per VLPCB as reported by economic operators.

For 'Having a wall thickness of $15 < 50$ microns', Member States should enter the weighted average weight per LPCB with a wall thickness between 15 and 50 microns, as reported by economic operators.

Data on the average weights of these bags will need to be included in the data sets gathered from economic operators. However, by following the calculation methodology recommended above for completing 'Weighted average weight per lightweight plastic carrier bag as reported by economic operators (in grams)', Member States will already have the data needed for the voluntary reporting in this instance.

4.4 Guidance for completing Table 7

Table 4-5: Lightweight carrier bags reporting Table 7

TABLE 7 - Annual consumption of lightweight plastic carrier bags calculated in accordance with the methodology laid down in Art. 3(1)(b) of Commission Implementing Decision (EU) 2018/896			
Weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies			
COUNTRY:		Standard footnotes	Explanatory footnote
REFERENCE YEAR:	2018		
(a) Weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators (in tonnes)			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
(b) Weight of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies as reported by economic operators (in tonnes)			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
Weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies. Total of (a) + (b) (in tonnes)			
(a) Weighted average weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators (in grams)			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
(b) Weighted average weight of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies as reported by economic operators (in grams)			
Of which bags having a wall thickness of < 15 microns			
Of which bags having a wall thickness of 15 < 50 microns			
Average weight per lightweight plastic carrier bags as reported by economic operators. Weighted average weight per bag of (a) + (b) (in grams)			
Weight of plastic carrier bags having a wall thickness of ≥ 50 microns as declared or reported by economic operators (in tonnes)			

Notes:

Cell shading:

White: Data provision is mandatory.

Light blue (cyan) shaded boxes: Data provision is voluntary.

Light orange: Footnotes (only to be filled-in when relevant)

Valid flags

B - Break in series

E - Estimate

P - Provisional

Table 7 is to be used by those Member States choosing to calculate their annual consumption of LPCBs as the sum total weight of:

- a) The weight of LPCBs placed on the national market, calculated from mandatory taxes, charges or levies as declared or reported by economic operators; and
- b) The weight of LPCBs exempt from mandatory taxes, charges or levies reported by economic operators

as per Article 3(1)(b) of Commission Implementing Decision (EU) 2018/896.

The data for this calculation method shall come from economic operators, complemented by other sources to ensure the fullest coverage and most complete data possible. Please see Section A.1 in the appendix for guidance on data sources and how this relates to data quality.

Section A.4 in the appendix provides guidance and suggestions around how to establish robust data collection methodologies.

Member States choosing to report their annual consumption of LPCBs by weight must also report the weighted average weight per LPCB, as reported by economic operators. Therefore, data on the average weight of bags will need to be included in the data Member States gather from economic operators.

Mandatory data

If Member States have chosen the calculation method contained in Article 3(1)(b) of Commission Implementing Decision (EU) 2018/896, it is mandatory to provide data for '(a) Weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators (in tonnes)'. To allow for comparable data between the Member States, please report to the nearest 0.1 tonnes.

Member States should enter the sum total weight of LPCBs subject to mandatory taxes, charges or levies in their territory for the reporting year. This should be calculated from the data reported by economic operators (or other data sources) in the administration of the mandatory tax, charge or levy schemes that Member States have implemented in order to reduce the national consumption of LPCBs.

It is also mandatory to provide data for '(b) Weight of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies as reported by economic operators (in tonnes)'.

For this, Member States should enter the sum total weight of LPCBs exempt from mandatory taxes, charges or levies in their territory for the reporting year. As this data will not necessarily be captured in the administration of mandatory tax, charge or levy schemes, Member States will need to implement measures through which to gather this data from economic operators, or other data sources.

If no exemptions from mandatory taxes, charges or levies are in place, Member States should indicate this by entering '0' as the value for (b).

It is also mandatory to provide data for 'Weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies, Total of (a) + (b) (in tonnes)'. Member States should add the values for '(a)' and '(b)' to calculate a sum total figure for the weight of LPCBs both subject to and exempt from mandatory taxes, charges or levies in the reference year. The final figure should be for all plastic carrier bags below 50 microns consumed in the national territory.

It is also mandatory to provide data for:

- ‘(a) Weighted average weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators (in grams)’;
- ‘(b) Weighted average weight of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies as reported by economic operators (in grams)’; and
- ‘Average weight per lightweight plastic carrier bags as reported by economic operators. Weighted average weight per bag of (a) + (b) (in grams)’.

Provision of data on the average weights of LPCBs will enable consumption figures provided in weight to be converted into consumption figures in numbers, so that data reported by different Member States can be compared, regardless of whether the different data sets were reported by weight or by number.

Please see Section A.3 in the appendix for guidance on how to calculate a weighted average.

Voluntary data

If Member States have chosen the calculation method contained in Article 3(1)(b) of Commission Implementing Decision (EU) 2018/896, completion of ‘Of which bags having a wall thickness of’, ‘< 15 microns’ and ‘15 < 50 microns’, for both (a) (bags subject to charges etc.) and (b) (bags exempt from charges etc.) is voluntary.

For ‘a) Weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators (in numbers)’, ‘Of which bags having a wall thickness of < 15 microns’, Member States should enter the weight of VLPCBs subject to mandatory taxes, charges or levies in their territory for the reporting year.

For ‘a) Weight of lightweight plastic carrier bags calculated from mandatory taxes, charges or levies as declared or reported by economic operators’, ‘Of which bags having a wall thickness of 15 < 50 microns’, Member States should enter the sum total weight of LPCBs subject to mandatory taxes, charges or levies in their territory for the reporting year, excluding VLPCBs.

This could be calculated as:

- (The sum total weight of all LPCBs subject to mandatory taxes, charges or levies) minus (the sum total weight of all VLPCBs subject to mandatory taxes, charges or levies)

For ‘b) Weight of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies as reported by economic operators (in numbers)’, ‘Of which bags having a wall

thickness of < 15 microns', Member States should enter the weight of VLPCBs exempt from mandatory taxes, charges or levies in their territory for the reporting year.

For 'b) Weight of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies as reported by economic operators', 'Of which bags having a wall thickness of 15 < 50 microns', Member States should enter the sum total weight of LPCBs exempt from mandatory taxes, charges or levies in their territory for the reporting year, excluding VLPCBs.

This could be calculated as:

- (The sum total weight of all LPCBs exempt from mandatory taxes, charges or levies) minus (the sum total weight of all VLPCBs exempt from mandatory taxes, charges or levies)

For 'Weight of plastic carrier bags having a wall thickness of ≥ 50 microns placed on the market', Member States should enter the weight of plastic carrier bags of 50 microns or over placed on the market. Where exact data is not available, this should be the best possible estimate. There is space to provide further context and detail on this figure as part of the Metadata. For more information, see Section A.2 in the appendix.

Completion of 'Average weight per lightweight plastic carrier bag as reported by economic operators', 'Having a wall thickness of' '< 15 microns' and '15 < 50 microns' for both a) (bags included under mandatory taxes, charges or levies, and b) (bags exempt from mandatory taxes, charges or levies) is also voluntary.

This data on average bag weights will need to be included in the data Member States gather from economic operators.

Please see Section A.3 in the appendix for guidance on how to calculate a weighted average.

4.5 Guidance for providing footnotes

Data reported should follow LPCB definitions and reporting rules. Member States should report any problems with the coverage or data quality in 'Metadata' worksheet and/or the quality report, as appropriate. Flags (footnote symbols) should be entered in the reporting tables in the footnote columns next to the value cell. Guidance on using footnotes is included in Section 6 of the 'Basic instructions' tab of the questionnaire.

5 Guidance for completing the metadata and quality report

5.1 Metadata

The metadata table contains additional questions designed to provide Eurostat with a thorough understanding of the contextual background to the methodologies Member States

have used to calculate their annual consumption of LPCBs, as well as the measures they have introduced to reduce consumption, and the relationships between the two.

By providing this information, Member States allow the European Commission to accurately assess their compliance with Directive (EU) 2015/720 and Commission Implementing Decision (EU) 2018/896. As noted elsewhere in the guidance, there are certain circumstances in which the provision of consumption data alone may not accurately reflect the progress Member States have made through the reduction measures they have implemented – in particular, where bags below 15 microns have been excluded from their reduction measures.

5.2 Quality report

Completing the quality report is a mandatory requirement under Commission Implementing Decision (EU) 2019/665.⁴ Member States should provide as much detail in the quality report as they are able to.

The objective of the quality report is to evaluate the methodologies Member States have used to generate the data on LPCB consumption reported using Table 4, Table 5, Table 6 or Table 7. **Where Member States have completed more than one reporting table, they should carefully fill in the information for their primary reporting table, and add information on secondary tables where possible, making clear which table the information relates to.**

The italicised text within the quality report sheet provides guidance on how to complete the quality report.

The tables below provide information on how to complete those questions in the quality report for which more detailed guidance may be required.

Further guidance on overcoming common issues encountered when completing the quality report is then provided in Section 5.2.1.

⁴ Commission Implementing Decision (EU) 2019/665 of 17 April 2019, amending Decision 2005/270/EC establishing the formats relating to the database system pursuant to European Parliament and Council Directive 94/62/EC on packaging and packaging waste, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32019D0665>

3. Description of the methods used

Please describe the data collection methods used by all those institutions listed above, clearly stating which institutions use which methods.

Potential data collection methods include:

- Surveys of economic operators (if Member States have used this method, they should state which economic operators they have surveyed, what topics economic operators were surveyed on, and why they chose a survey method. Member States should also provide details of the market coverage of the economic operators surveyed, and how representative the results are of the overall market. Surveys could be used, for example, where consumption data, or data from which consumption figures can be derived, is not otherwise being reported through official channels. Surveys could also be used to collect data on certain types of bags or retailers that are not otherwise captured through a Member State's primary consumption calculation methodology).*
- Reporting of data generated as part of the administration of mandatory taxes, charges or levies (if Member States have used this method, they should state the nature of the mandatory tax, charge or levy they have in place, what information is reported, who reports this information, and to whom the information is reported. This could include, for example, data collected by national tax offices through the administration of producer/importer taxes on volumes of carrier bags placed on the market. It might also include data collected by retailers based on revenues generated from sales of carrier bags at the point of sale).*
- Reporting of data on carrier bags given away by retailers where no mandatory taxes, charges or levies are in place, but there is a mandate on retailers to report the number / weight of bags they provide (if Member States have used this method, they should state what information is reported, who reports this information, and to whom the information is reported).*
- Estimates made by government departments, research institutes or consultancies, used to correct for gaps in the data provided by economic operators, or else to provide cross-checks on data. (Member States should provide details of the data gaps such estimates are intended to address, and of the confidence level associated with the ability of the estimates to address the data gaps. Such data gaps could include, for example, differentiations between bags of different wall thicknesses, or figures for bags provided by economic operators falling under exemptions that mean they are not otherwise represented in the data. An example of a cross-check could be where figures for bags placed on the market by producers/importers are compared against point of sale figures.)*
- Any other surveys made of organisations not mentioned in this guidance.*

4. Accuracy of the data

4.1 Description of main issues affecting the accuracy of data on annual consumption of lightweight plastic carrier bags, including errors related to sampling, coverage, measurement, processing and non-response

Member States should provide information to help justify the accuracy of their methodology. The information provided here should include:

- *The sizes of the data samples used.*
- *Any estimations you have made in order to extrapolate from data points.*
- *Any de minimis criteria or other exemptions on the economic operators who report the data, for example where only economic operators of a certain size (staff numbers, turnover, etc.) are required to report.*
- *Any data corrections made to account for the existence of de minimis criteria or other exemptions (e.g. estimations made by government departments, research institutes or consultancies).*
- *Any exemptions on the types of lightweight plastic carrier bags included in the reporting, for example where bags of certain wall thicknesses (microns) are excluded.*
- *Any supply chain losses between the point of data collection and the point of sale (for example, where data are collected from manufacturers / importers there may be losses before bags reach consumers, e.g. if bags are damaged along the supply chain, or become waste due to a change of retailer branding).*
- *Any instances where economic operators who are required to report have not reported. If not all economic operators have reported data, Member States should provide a best possible estimate of the market share (by percentage) that is in fact represented by the data they have obtained from economic operators.*
- *Any instances where economic operators report on a voluntary basis (i.e. there is no mandatory requirement on them to report in national legislation). In such a case, Member States should specify what percentage of the market share is required to report, and what percentage of the market share reports voluntarily. Member States should provide this information for all economic operator groups (e.g. if both producers and retailers report, they should provide market shares for both producers of bags and retailers).*
- *Any data corrections made to ensure full coverage of the market (e.g. estimations made by government departments, research institutes or consultancies), and how such corrections have been made, including corrections to account for:*
 - *Instances of economic operators failing to report;*
 - *Instances where the full market share is not accounted for by mandatory and/or voluntary reporting; and*

- *Instances of free-riders.*
- *Any potential risks around how the ways in which the data are processed may result in errors. For example, if Member States have a multi-step process for data collection (e.g. economic operators reporting to industry bodies, reporting to government) or are drawing from multiple datasets (e.g. data on weights placed on the market combined with national treasury data on revenue generated through a mandatory charge), they should describe the challenges they have encountered with their method when combining data sources.*

4.2. If you have reported your data using either Table 6 or Table 7, please provide the calculations you have made for the five step calculation process of generating a weighted average weight per lightweight plastic carrier bag (as described in the calculating weighted averages section of the guidance document appendix).

Member States should provide information describing how they have followed the five step calculation process set out in Appendix A.3 of this guidance document. It is important that Member States follow this process, and providing details of how they have done so will enable Eurostat to assess the validity of the calculations made.

Step 1:

Step 2:

Step 3:

Step 4:

Step 5:

4.3 Explanation of the scope and validity of surveys to collect data on the annual consumption of lightweight plastic carrier bags

Member States should provide as detailed as possible information on:

- *How many and which economic operators (or other types of organisation) have been surveyed, and what information has been requested of them through these surveys.*
- *The process used for deciding which economic operators (or other types of organisation) to survey, including the rationale for any exclusions made within given groups (e.g. if retailers have been surveyed, but retailers classified as small and medium enterprises have been excluded).*
- *How many and what types of lightweight plastic carrier bags have been included in the surveys, and whether any types of bags (e.g. bags of certain wall thicknesses (microns)) have been excluded and how many have been excluded. Where certain types of bags have been excluded, please explain the rationale for this.*
- *Any estimation procedures used.*

5.2.1 Overcoming common quality report issues

This section provides guidance on overcoming common issues encountered when completing the quality report.

Market coverage

Under question 4.1, it is important to specify the market coverage of the data reported. This includes providing details of whether there are any economic operators exempt from national reporting requirements, and whether there are any free-riders.

For example, where data is collected through producer/importer reporting as part of EPR requirements, Member States should specify:

- What proportion of producers/importers are covered by the EPR system;
- What proportion of producers/importers are exempt from EPR requirements, and whether these economic operators are still required to report consumption data in some manner or not;
- Whether an estimation of free-riders has been made, and what proportion of the market such economic operators represent;
- What the market coverage of the collected data therefore is;
- Whether the consumption figure reported has been scaled up to account for less than 100% market coverage in the data set; and
- How any data extrapolations made have been calculated.

Similar considerations will apply across a range of data collection methodologies. For example, if Member States are collecting data from retailers, they should specify the market coverage of their data collection methodology and whether any adjustments to the data have been made to reach full coverage.

In summary, in response to question 4.1 Member States should make clear the market coverage achieved by their data collection methodology, and where coverage is less than 100% they should explain whether or not their reported consumption figure(s) have been adjusted to account for this.

Statistical surveys

Similar to the above, where Member States have used statistical surveys to collect data, it is important that they complete question 4.3, providing details of the scope of the surveys and the proportion of the market represented in the data collected. If the coverage is less than 100%, then Member States should provide details of the extent to which the data has been extrapolated from to achieve full coverage. Member States should provide details of how they have undertaken any extrapolation calculations.

It is also important to complete question 4.4, providing detailed methodological information of any statistical surveys. This includes providing details on confidence levels and error

margins, as this is essential for understanding the accuracy of the results and how representative the survey data is of the whole market.

6 Contact

For questions and comments, please contact the Eurostat waste statistics team via the functional mailbox ESTAT-WASTE-STATISTICS@EC.EUROPA.EU

A Appendix – Further instructions on completing the reporting tables

A.1 Data sources

The quality of the data Member States report will primarily depend upon the systems they have in place to collect data from economic operators, either on the number/weight of LPCBs placed on the market each calendar year, or on the number/weight of bags subject to, and exempt from, mandatory taxes, charges or levies.

Economic operators may include:

- Producers of LPCBs;
- Importers of LPCBs;
- Retailers; and
- Industry bodies and representatives that collate data provided to them from other economic operators.

The types of systems used to collect data from economic operators may include:

- Reporting via packaging registries;
- Reporting via extended producer responsibility (EPR) schemes; and
- Direct reporting to government departments.

There will likely also be bags consumed that are not reported by economic operators, such as those exempt from reporting requirements. Therefore, it will be necessary to make corrections to the data reported by economic operators to account for these. Such corrections may be based on data sources that undertake estimations of additional bags not reported by economic operators.

Other data sources may include:

- Government organisations (e.g. environment agencies, tax office); and
- Research institutes and consultancies.

These lists are not meant to be exhaustive, and the relevant economic operators and other data sources may differ by Member State.

For reporting via Tables 5 and 7, it is expected that the best data sources will be those organisations responsible for collecting the revenue generated through the mandatory tax, charge or levy. For example, in the case of a tax this may be the national treasury, while in

the case of a charge it may be retailers. This will depend upon the measures in place. Where different data sources are available from different economic operators, this can be helpful in allowing Member States to perform cross-checks on the data.

A.2 Voluntary data

It is expected that, wherever they are able to, Member States will complete the light blue shaded boxes for voluntary reporting of data on LPCBs split by bags with a wall thickness below 15 microns, and bags with a wall thickness between 15 and 50 microns (VLPCBs). Also, wherever they are able to, it is expected that Member States will provide voluntary data for an extra category of plastic carrier bags with a wall thickness of 50 microns or over.

Reporting on VLPCBs is particularly important where Member States have taken the option of excluding these bags from their national consumption reduction measures and targets. Because the mandatory data includes VLPCBs, it may therefore include bags that are not targeted by reduction measures and not included by Member States in their targets. In such cases, providing mandatory data alone may not be sufficient to accurately demonstrate Member State performance against the reduction targets contained in Directive (EU) 2015/720, once exemptions are factored in (see 'A note on VLPCBs' in Section 2 for further discussion of this issue).

Therefore, if Member States have taken the option of excluding VLPCBs from their national consumption reduction measures, they should complete the light blue shaded boxes by providing the voluntary data. By providing data on the number of LPCBs (between 15 and 50 microns) consumed, and the number of VLPCBs (below 15 microns) consumed, it will be possible to achieve an accurate evaluation of performance.

This data on the consumption of VLPCBs will need to be included in the data Member States gather from economic operators, or other data sources.

Collecting additional data on plastic carrier bags with a wall thickness of 50 microns or over will enable Member States to track any shifts in consumption patterns over time, capturing possible substitution and avoidance effects. For example, whether consumption of bags of 50 microns or over is increasing as consumption of bags below 50 microns decreases, in response to reduction measures targeting LPCBs.

A.3 Calculating weighted averages

Table 6 and Table 7 require Member States to provide the following weighted averages:

- Table 6:
 - Weighted average weight per LPCB as reported by economic operators (in grams);

- With additional voluntary reporting of weighted average weights for:
 - Bags with a wall thickness below 15 microns
 - Bags with a wall thickness between 15 and 50 microns
- Table 7:
 - (a) Weighted average weight per LPCB for which consumption is calculated from mandatory taxes, charges or levies as declared or reported by economic operators (in grams);
 - With additional voluntary reporting for
 - Bags with a wall thickness below 15 microns
 - Bags with a wall thickness between 15 and 50 microns
 - (b) Weighted average weight per LPCB exempt from mandatory taxes, charges or levies as reported by economic operators (in grams);
 - With additional voluntary reporting for:
 - Bags with a wall thickness below 15 microns
 - Bags with a wall thickness between 15 and 50 microns
 - Average weight per LPCB reported by economic operators – Weighted average weight per bag of (a) + (b) (in grams)

In order to calculate these weighted averages, Member States will need to ask economic operators to specify the weight per bag of the LPCBs they report as having placed on the market. Member States are strongly advised to ask for these weights per wall thickness category (in microns) **and to the third digit (milligrams)** for the LPCBs they are placing on the market. This is because economic operators will likely know the weights of bags by wall thickness category.

An illustrative table for capturing this information is presented below. In practice, the wall thickness (micron) categories used by economic operators may differ from those presented below, and Member States should consult with economic operators on this matter.

Illustrative table for LPCB weight reporting by micron bands

Thickness (in microns)	Weight (in grams)
>0–15	
16–25	
26–35	
36–45	
46–49.9	

For both Table 6 and Table 7, to calculate a weighted average weight for bags in a given wall thickness category (i.e. below 15 microns or between 15 and 49.9 microns for voluntary data, or below 50 microns for mandatory data), Member States should follow the steps set out below. An example calculation is taken through each step to demonstrate the calculation process.

Step 1

Calculate the total weight of bags placed on the market for each bag weight per micron band. For each micron band, there should be an average weight per bag and a total weight of bags placed on the market, as shown in the table below.

Thickness (microns)	Weight (grams)	Total weight of bags placed on market (tonnes)
0–15	5.225	20,556
16–25	10.523	5,113
26–35	15.868	100,998
36–45	20.794	10,439
46–49.9	25.356	10,563

Step 2

Divide the figures for each total weight of bags placed on the market per micron band by the bag weight for those micron bands (e.g. for 20,556 tonnes of 5.225 gram bags, divide 20,556 tonnes by 5.225 grams). This will result in figures for the number of bags placed on the market per micron band.

For example:

Thickness (microns)	Weight (grams)	Total weight of bags placed on market (tonnes)	Number of bags placed on market
0–15	5.225	20,556	3,934,162,679
16–25	10.523	5,113	485,888,055

Thickness (microns)	Weight (grams)	Total weight of bags placed on market (tonnes)	Number of bags placed on market
26–35	15.868	100,998	6,364,885,304
36–45	20.794	10,439	502,019,813
46–49.9	25.356	10,563	416,587,790

Step 3

Sum the figures for the weight of bags placed on the market per micron band within the <15 micron and 15<50 micron wall thickness categories (e.g. sum the figures for 16–15, 26–35, 36–45, and 46–49.9 micron bags to reach a total for 15<50 micron bags). This will result in sum total figures for the weight of <15 micron and 15<50 micron LPCBs placed on the market.

For example:

Thickness (microns)	Total weight of bags placed on market (tonnes)
<15	20,556
15<50	127,113

Step 4

For each wall thickness category (i.e. <15 and 15<50 microns), sum the figures for the numbers of bags placed on the market per micron band (as calculated in step 2) within the wall thickness category. This will result in a sum total figures for the numbers of <15 micron and 15<50 micron LPCBs placed on the market.

For example:

Thickness (microns)	Total weight of bags placed on the market (tonnes)	Number of bags placed on market
<15	20,556	3,934,162,679
15<50	127,113	7,769,380,962

Step 5

Divide the sum total figures for the weight of <15 and 15<50 micron LPCBs placed on the market (as calculated in step 3) by the sum total figures for the numbers <15 and 15<50 micron LPCBs placed on the market (as calculated in step 4). This will result in weighted average weights for <15 micron and 15<50 micron LPCBs. These are the figures to be reported in Table 6 and Table 7.

For example:

Thickness (microns)	Total weight of bags placed on the market (tonnes)	Number of bags placed on market	Weighted average weight (grams)
<15	20,556	3,934,162,679	5.225
15<50	127,113	7,769,380,962	16.361

For Table 7, to calculate 'Average weight per lightweight plastic carrier bags as reported by economic operators. Weighted average weight per bag of (a) + (b) (in grams)', Member States should:

- 1) Take the sum total weight figures for bags subject to mandatory taxes, charges or levies and bags exempt from taxes, charges or levies calculated in step 3 above to generate a sum total weight figure for all LPCBs.
- 2) Take the sum total number figures for bags subject to mandatory taxes, charges or levies and bags exempt from taxes, charges or levies calculated in step 4) above to generate a sum total number figure for all LPCBs.
- 3) Divide the sum total weight figure for all LPCBs by the sum total number figure for all LPCBs. This will result in a weighted average weight per LPCB as reported by economic operators. This is the figure to be reported in Table 7.

A.4 Examples of data collection methodologies

This section provides examples of best practice methodologies for collecting data on LPCB consumption. The closer Member States follow best practice, the simpler it will be for them to report their data using Tables 4–7 (see Section 4 of this guidance) and the easier it will be for them to complete the quality report and metadata sheet (see Sections 5.1 and 5.2 of this guidance).

Where Member States have not followed best practice, it is essential that they complete the metadata and quality reports in as much detail as possible. This will allow Eurostat to understand the context of the data reported and will enable the European Commission to make a fair assessment of the situation regarding the consumption of LPCBs.

Below are given some descriptions of best practice data collection for each reporting table.

Best practice for reporting using Table 4

Data collection from producers / importers

Table 4 can be used by Member States with systems in place to collect data from producers and importers (and also retailers) on numbers of LPCBs placed on the market.

Three such systems capable of collecting high quality data are:

- Data collection via reporting made to packaging registries;
- Data collection via reporting made under extended producer responsibility (EPR) requirements, whereby producers/importers generally report to the organisations managing the EPR schemes; and
- Direct reporting to government departments (such as environmental or financial ministries).

It is important that data collection systems cover as much of the market as possible – as failing to account for certain producers or importers will mean that some bags will be unaccounted for. However, Member States may not be able to achieve 100% coverage of the market, in which case they will need to upscale the data or make other corrections as appropriate. For example, where data is collected via an EPR scheme, producers/importers falling below any *de minimis* levels for inclusion in the scheme will not be represented – as will not any economic free-riders. Therefore, estimates will need to be made of the proportion of the market not represented, and the consumption figure(s) adjusted accordingly.

Best practice would be to legislate for mandatory reporting by all producers and importers placing LPCBs on the market, with no exemptions (such as *de minimis* business size, for example). Where this is not the case, Member States should consult their national statistics office for advice on ensuring representative sampling.

One potential issue with collecting data from producers and importers is that this methodology does not account for possible losses of bags further down the supply chain. Therefore, it is best practice to build an estimation of these losses into the final calculation. This should be based on the best data possible, which can be gathered by asking economic operators (including retailers, as losses may occur in their warehouses or stores prior to the point of sale) to provide estimates of losses.

Best practice for reporting using Table 5

Table 5 can be used by Member States with systems in place to collect data on LPCBs subject to mandatory taxes, charges or levies, as declared by economic operators. This may include collecting data from either retailers or producers/importers.

Data collection from retailers

This may include collecting data from retailers where there is a mandatory charge on LPCBs at the point of sale and retailers are responsible for issuing the charge. This data collection method may be based on converting the value of the revenue received from a mandatory tax or charge into numbers of LPCBs. Retailers could either be required to report directly on the number of bags they have charged for (converting the revenue value to a number of bags themselves) or else they could report the revenue value along with the value of the charge (e.g. €0.05 per bag) for later calculation by the Member State.

Depending on the structure of the charge and possible exemptions from it, there may be bags that are not represented by the revenue value, and in such cases Member States will

need to capture data on the bags excluded from the charge. The mandatory reporting cell 'b) Number of lightweight plastic carrier bags exempt from mandatory taxes, charges or levies reported by economic operators' will capture this figure.

How Member States calculate this exempt bag figure will depend upon the nature of the exemption. If there was an exemption on the requirement to charge for VLPCBs at the point of sale, then best practice would be to require retailers to report on the number of VLPCBs they provide free of charge. Meanwhile, if there was an exemption on certain types of retailers (e.g. a de minimis requirement that exempts small and medium sized-enterprises from charging for bags) then best practice would be to survey exempt retailers in order to gather data from which to estimate the total number of exempt bags.

Data collection from producers/importers

Table 5 can also be used to report data from producers/importers reported to the national treasury (or other administrative body) as part of the administration of taxes or levies on LPCBs placed on the market. Producers/importers may be reporting numbers of LPCBs placed on the market, or the value of the revenue received from a mandatory tax or levy may be translated into numbers of LPCBs.

Depending on the structure of the tax/levy and possible exemptions from it, there may be bags that are not represented by data relating to tax/levy. In such cases, Member States will need to capture data on the bags excluded from the tax/levy.

How Member States calculate this exempt bag figure will depend upon the nature of the exemption. If there is an exemption on VLPCBs, then best practice would be to require producers/importers to report on the number of VLPCBs they place on the market. If there is an exemption on certain sizes of economic operators (e.g. a de minimis requirement on annual turnover) then best practice would be to survey exempt economic operators in order to gather data from which to calculate the total number of exempt bags.

Best practice for reporting using Table 6

Data collection from producers / importers

Table 6 can be used by Member States with systems in place to collect data from economic operators on the weight of LPCBs placed on the market.

Three such systems capable of collecting high quality data are:

- Data collection via reporting made to packaging registries;
- Data collection via reporting made under extended producer responsibility (EPR) requirements, whereby economic operators generally report to the organisations managing the EPR schemes; and

- Direct reporting to government departments (such as environmental or financial ministries).

It is important that data collection systems cover as much of the market as possible – as failing to account for certain economic operators will mean that some bags will be unaccounted for. However, Member States may not be able to achieve 100% coverage of the market, in which case they will need to upscale the data or make other corrections as appropriate. For example, where data is collected via an EPR scheme, economic operators falling below any *de minimis* levels for inclusion in the scheme will not be represented – as will not any economic free-riders. Therefore, estimates will need to be made of the proportion of the market not represented, and the consumption figure(s) adjusted accordingly.

Best practice would be to legislate for mandatory reporting by all economic operators placing LPCBs on the market, with no exemptions (for example, for certain kinds of operators falling below *de minimis* thresholds). Where this is not the case, Member States should consult their national statistics office for advice on ensuring representative sampling.

Best practice for reporting using Table 7

Table 7 can be used to report data from producers/importers reported to the national treasury (or other administrative body) as part of the administration of taxes or levies on LPCBs placed on the market. This is particularly relevant where producers/importers are taxed by the volume of material placed on the market.

Depending on the structure of the tax/levy and possible exemptions from it, there may be bags that are not represented by data relating to tax/levy. In such cases, Member States will need to capture data on the bags excluded from the tax/levy.

How Member States calculate this exempt bag figure will depend upon the nature of the exemption. For example, if there is an exemption on VLPCBs, then best practice would be to require producers/importers to report the weight of VLPCBs they place on the market. If there is an exemption on certain sizes of economic operators (e.g. a *de minimis* requirement on annual turnover) then best practice would be to survey exempt economic operators in order to gather data from which to calculate the total weight of exempt bags.