The Global Language of Business

Tax information for the FMCG sector

February 2022 version

Table of contents

Introduction

The goal of these tax information guidelines is to allow companies to more accurately exchange tax-related information with the Fast moving consumer goods (FMCG) data recipients on GDSN.

The procedure to correctly communicate your VAT information via GDSN has changed in March 2017, and a lot of different taxes (BEBAT, Excises, Recupel, ...) have been added to the list.

This manual provides all the necessary instructions to exchange this information in a standardized and comprehensible way.

> **!**   Attention: this manual is only applicable for the Fast moving consumer goods (FMCG) sector.

1.1   VAT

For Belgilux products, it's always mandatory to indicate the VAT information on all article levels and for all product categories.

Use the following combination of attributes:

- **dutyFeeTaxTypeCode:** For VAT information the only accepted codes are:
  - **VAT**
  - **VAT_S**
  - **TVA**
  - **BTW**

  All above codes have the same meaning and the retailers will map these to the VAT information on their side. Suppliers should just choose 1 of this list.

- **dutyFeeTaxAgencyCode:** Identifies the agency responsible for the tax code list. For Belgilux this code should always be **281** (= GS1 Belgium & Luxembourg)

- **dutyFeeTaxCategoryCode**: Indicates the applicability of the tax rate or amount for a trade item. In case of VAT information the following mapping applies:

VAT Belgium	VAT Luxembourg	TaxCategoryCode
0%	0%	ZERO
6%	3%	LOW
12%	8%	MEDIUM
/	14%	HIGH
21%	17%	STANDARD
No tax	No tax	EXEMPT

See an example on the next page.

A combined item

If you have a combined item (e.g. a pack) that contains items that have not the same level of VAT, the pack should have both levels of VAT.

Example: a consumer pack containing a bottle of wine (TaxCategoryCode STANDARD) and a piece of cheese (TaxCategoryCode LOW), the pack = STANDARD and LOW

Image 1: Where to find these 3 attributes in the CDB web interface

If more taxes apply than only VAT (e.g. EXCISES, ECOTAX, etc.) you will need these 3 attributes again. In that case you will need to copy this set of attributes. You do this by **clicking on the "+" symbol** as shown below. By doing so, you create a 2nd set of these attributes. There you can fill in the values for the other tax.

Image 2: how to duplicate the Tax attributes in the CDB web interface

1.2   BEBAT

In Belgium an environmental tax needs to be paid for each battery that is brought on the market. Retailers are able to determine if the BEBAT tax is applicable for the item, and are able to define the amount of the tax, based on the information in 3 attributes. So only these 3 attributes should be populated by the supplier:

- **batteryTypeCode:** to indicate the type of battery: IEC battery code

- **areBatteriesIncluded:** true or false indication. To indicate whether batteries are included or are not included with the item.

- **quantityOfBatteriesRequired:** Indicates the number of batteries required to operate the item.

HOWEVER, if the IEC battery code the supplier is looking for does not yet exist in the GDSN batteryTypeCode list, the supplier will indicate the BEBAT specific nomenclatuur code (e.g. BEBAT_ A110020010) via attribute dutyFeeTaxTypeCode:

- **dutyFeeTaxTypeCode:** BEBAT_ A110020010

- **dutyFeeTaxAgencyCode:** 281 (= GS1 Belgium & Luxembourg)

- **dutyFeeTaxCategoryCode**: use the code APPLICABLE.

These are the same 3 attributes you use for VAT, so web interface users will first need to copy the attributes. You do this by clicking on the **"+" symbol** as shown in . By doing so, you create a 2nd set of these attributes. There you can fill in the values for BEBAT:

Image 3: the BEBAT specific nomenclatuur code filled in in the CDB web interface

Machine-to-machine users complete their CIN message with extra tax information like this:

```
<dutyFeeTaxInformation>
    <dutyFeeTaxAgencyCode>281</dutyFeeTaxAgencyCode>
    <dutyFeeTaxTypeCode>BTW</dutyFeeTaxTypeCode>
    <dutyFeeTax>
        <dutyFeeTaxCategoryCode>STANDARD</dutyFeeTaxCategoryCode>
    </dutyFeeTax>
</dutyFeeTaxInformation>
<dutyFeeTaxInformation>
    <dutyFeeTaxAgencyCode>281</dutyFeeTaxAgencyCode>
    <dutyFeeTaxTypeCode>BEBAT_ B208035430</dutyFeeTaxTypeCode>
    <dutyFeeTax>
        <dutyFeeTaxCategoryCode>APPLICABLE</dutyFeeTaxCategoryCode>
    </dutyFeeTax>
</dutyFeeTaxInformation>
```

Image 3: A CIN message with VAT information (in purple) and BEBAT information (in orange)

1.3   EXCICES

For some types of products an excise tax needs to be paid. Retailers are able to determine if the EXCICES are applicable for the item, and are able to define the amount of the tax, based on the communication of the *PLDA codes*.

If excises are applicable, the supplier should use the following three attributes:

- **dutyFeeTaxTypeCode:** Use a PLDA code (from the ***Belgilux Tax Type Code list***) to indicate which excise category applies for the product. E.g. **S002** is the code for Beer in disposable packaging.

  The attached Belgilux tax type code list contains codes for the following categories of products:

    o **Alcohol and products containing alcohol with payment**

    o **Alcohol and products containing alcohol with exemption**

    o **Alcohol free products and Coffee / packaging charge**
    o **Alcohol free products and Coffee / packaging charge - Exemptions**

    o **EXCISE information for Luxembourg.**

- **dutyFeeTaxAgencyCode:** Identifies the agency responsible for the tax code list. For Belgilux this code should always be 281 (= GS1 Belgium & Luxembourg)

- **dutyFeeTaxCategoryCode**: Indicates the applicability of the tax rate or amount for a trade item. If EXCISES are applicable, use the code APPLICABLE.

These are the same 3 attributes you use for VAT, so web interface users will first need to copy the attributes. You do this by clicking on the **"+" symbol** as shown in *image 2 on page 4*. By doing so, you create a 2nd set of these attributes. There you can fill in the values for EXCISES.

Image 4: Both VAT (No.1) and an Excise (No.2) filled in in the CDB web interface

1.4   ECOTAX

This is the packaging charge applicable for certain types of packages (beverages). Retailers are able to determine if this tax is applicable for the item, and are able to define the amount of the tax, based on the communication of the *PLDA codes*.

- **dutyFeeTaxTypeCode:** Use a PLDA code (from the ***Belgilux Tax Type Code list***) to indicate which packaging charge applies for the product. In the attached Belgilux tax type code list the sheets EXCISES-U and EXCISES-V contain codes for the packaging charges. E.g. **U503** is the tax type code for disposable packaging for beer.

- **dutyFeeTaxAgencyCode:** Identifies the agency responsible for the tax code list. For Belgilux this code should always be 281 (= GS1 Belgium & Luxembourg)

- **dutyFeeTaxCategoryCode**: Indicates the applicability of the tax rate or amount for a trade item. If EXCISES are applicable, use the code APPLICABLE.

These are the same 3 attributes you use for VAT, so web interface users will first need to copy the attributes. You do this by clicking on the **"+" symbol** as shown in *image 2 on page 4*. By doing so, you create a 2nd set of these attributes. There you can fill in the values for ECOTAX. Also see image 4.

1.5   RECUPEL/ECOTREL

For electronic products that need to be recycled a recycling tax needs to be paid. Retailers are able to determine if this tax is applicable for the item, and are able to define the amount of the tax, based on the communication of RECUPEL codes for Belgium or the Ecotrel Codes for Luxembourg.
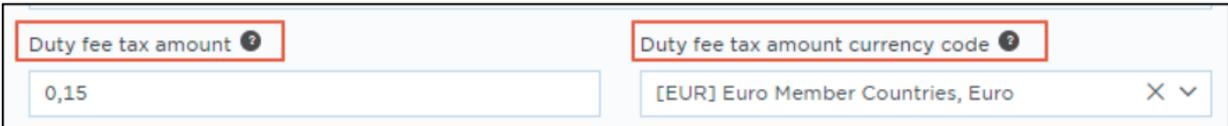
- **dutyFeeTaxTypeCode:** Use a code from the existing RECUPEL codes for Belgium or the Ecotrel Codes for Luxembourg and add **RECUPEL_** or **ECOTREL_** in front of the code. E.g. **RECUPEL_2.1** to indicate TV screens or **RECUPEL_2.2** to indicate Monitors.

- **dutyFeeTaxAgencyCode:** Identifies the agency responsible for the tax code list. For Belgilux this code should always be 281 (= GS1 Belgium & Luxembourg)

- **dutyFeeTaxCategoryCode**: Indicates the applicability of the tax rate or amount for a trade item. If RECUPEL/ECOTREL is applicable, use the code APPLICABLE.

These are the same 3 attributes you use for VAT, so web interface users will first need to copy the attributes. You do this by clicking on the **"+" symbol** as shown in *image 2 on page 4*. By doing so, you create a 2nd set of these attributes. There you can fill in the values for RECUPEL/ECOTREL.

1.6   AUVIBEL

A tax needs to be paid for products that serve to distribute the intellectual work owned by others. This tax can be communicated by using the following three attributes:

- **dutyFeeTaxTypeCode**: Use the code AUVIBEL

- **dutyFeeTaxAgencyCode**: Identifies the agency responsible for the tax code list. For Belgilux this code should always be 281 (= GS1 Belgium & Luxembourg). This field is optional.

- **dutyFeeTaxAmount**: Indicate the amount of the tax in Euro (e.g., 0.15 Euro)

Image 5: The duty fee tax amount filled in in the My Product Manager web interface

Two of these are the same attributes you use for VAT, so web interface users will first need to copy the attributes. You do this by clicking on the "**+ Add new**" **symbol** as shown in *image 2 on page 4*. By doing so, you create a second set of these attributes. There you can fill in the values for AUVIBEL. *Also see image 4*.

1.7   INTRASTAT

Imports and exports of trade items typically require classification codes to determine appropriate duties and tariffs.

Suppliers should use the following attributes:

- **importClassificationTypeCode:** Use the code INTRASTAT

- **importClassificationValue:** provide the 8-digit INTRASTAT code see *http://www.nbb.be/pub/stats/foreign/foreign.htm?l=en&tab=declarations*

1.8   FOST PLUS and VAL-I-PAC

Exchanging detailed packaging information via GDSN

In some cases, retailers will ask the suppliers to provide the detailed constitution of a product packaging via GDSN. This will allow the data recipients for example to conduct proper waste management, or to complete legal declarations (e.g. Fost Plus and VAL-I-PAC declaration). The attached excel file provides an overview of the mapping between the existing FOST PLUS codes/tariffs and the GDSN attributes used to map to these codes.

> **The detailed packaging information is only mandatory <u>for private label items</u>. It is needed on every packaging level: consumer unit, trade unit and pallet.** (status January 2018)

The following GDSN attributes are used:

1. isPackagingMarkedReturnable
2. PackagingTypeDescription
3. packagingTypeCode
4. packagingLevel
5. PackagingMaterialTypeCode
6. packagingMaterialThickness
7. packagingMaterialColourCodeReference
8. packagingMaterialCompositionQuantity + UOM
9. isPackagingMaterialRecoverable (only for glass)
10. CompositeMaterialDetail.packagingMaterialTypeCode
11. CompositeMaterialDetail.packagingMaterialCompositionQuantity + UOM

It's important to notice that the attributes 5 to 11 are all entered relative to the specified packagingTypeCode and packagingLevel. In other words, there's a grouping of attributes and the different groups can be repeated multiple times for the same product, e.g. in case of different packaging elements, or if within a packaging element when different materials are used.

These are the steps how the packaging information should be entered:

1) Indicate if the packaging has returnable empties (a product packaging that will be re-used) or not via the attribute **is Packaging Marked Returnable**:

   Example: Beer sold in glass bottles that can be returned: isPackagingMarkedReturnable = true.

2) Determine the **main packaging element** of the article by selecting a code from the **Packaging Type Code list** (e.g. BO for Bottle)

> **If a product has multiple packaging elements only the main element should be specified with a specific code. The other packaging elements <u>that can detached from the product</u> should also be indicated, but they will receive the Packaging Type Code "PUG" (=unspecified).**

E.g. a product that is made up of a box in carton, with a plastic film around it and a paper label, has 3 packaging elements and thus the packaging Type Code will be listed 3 times:

- Box in Carton: packaging Type Code "BX"
- paper label: packaging Type Code "PUG" (unspecified)
- Plastic film: packaging Type Code "PUG" (unspecified)

For each of the packaging elements, the materials will be indicated via **Packaging Material Type Code (see below)**

On the above rule there's one exception: Caps of bottles that are in the same material as the bottle itself (e.g. in PET) should be mentioned under the same packaging Type Code (BO). Only if they are made out of other materials (e.g. METAL), they should be listed under a separate packaging Type Code PUG.

Detailed examples can be found at the end of this document.

3) Indicate the **packaging level** (primary, secondary or tertiary):

Packaging levels:

- **1 = Primary**: Packaging designed to make 1 selling unit for the consumer. This will be the packaging level for articles that are indicated as BASE_UNIT_OR_EACH or PACK_OR_INNER_PACK. Multipacks (e.g. a Sixpack of bottles) will in this case also have packagingLevel 1.
- **2 = Secondary**: Grouping of multiple primary packages. This will normally be the CASE level.
- **3 = Tertiary**: Packaging intended for transport of selling units or groupings. This will normally be the PALLET level.

Example: A plastic PET bottle sold to the consumer would have packagingTypeCode = BO and packagingLevel = 1

4) For the main packaging element (cf. point 2, this is the packaging element that has a specific Packaging Type Code) provide a detailed description of the packaging of the entire product with al it's packaging components via the attribute **Packaging Type Description**.

Example: "Petfles met HDPE dop, Sleeve in plastic, omwikkeld in plastic wikkel met een papier/plastic handvat".

For the additional packaging elements that received specific Packaging Type Code PUG (unspecified), you can optionally indicate what the packaging element is (e.g. label in paper, film in plastic, etc.).

5) List all the materials relative to the Packaging Type Code using the attribute **Packaging Material Type Code** list. All codes from the Global Material Type Code list can be used.

  a) If **Packaging Material Type Code** "GLASS" or "GLASS_COLOURED" is used the supplier should indicate if the glass can be restored to be used again or not. Via the attribute **isPackagingMaterialRecoverable (TRUE/FALSE).**

  For example:

  If Packaging Material Type Code GLASS is combined with **isPackagingMaterialRecoverable = TRUE,** the material would fall under the FOSTPLUS code 001

  If Packaging Material Type Code GLASS is combined with **isPackagingMaterialRecoverable = FALSE,** FOSTPLUS code 017 would apply (stating that it's not useful to recover the material). Examples of non-recoverable materials are: Pyrex, crystal, natural opal glass with more than 600 ppm fluor.

  b) If the following Packaging Material Type Codes are used:
    o METAL_STAINLESS_STEEL
    o METAL_STEEL
    o METAL_ALUMINUM

  The supplier should also indicate:

    o **packagingMaterialThickness**: to communicate the thickness of the material

c) If the following Packaging Material Type Code is used:

- POLYMER_PET

The supplier should also indicate:

- **packagingMaterialColourCodeReference**: to communicate the transparency/colour of the material. This will allow to map to the correct FOSTPLUS code:

    i. If **packagingMaterialColourCodeReference** = TRANSPARANT_COLOURLESS, TRANSPARANT_GREEN or TRANSPARANT_BLUE, FOSTPLUS code 005 applies.

    ii. If **packagingMaterialColourCodeReference** is equal to TRANSPARANT_OTHER, NON_TRANSPARANT FOSTPLUS code 011 applies.

d) For each indicated material the weight needs to be indicated with the attribute **packaginMaterialCompositionQuantity** (+ UOM)

e) If the material is **a composite material** (= a material made from two or more constituent materials with significantly different properties that, when combined, produce a material with characteristics different from the individual components), the PackagingMaterialTypeCode should be **COMPOSITE**.

In this case the supplier will have to enter the materials that make up the composite material via the attribute **CompositeMaterialDetail.packagingMaterialTypeCode** and also indicate the weight via attribute CompositeMaterialDetail.**packagingMaterialCompositionQuantity +UOM.**

If the following **CompositeMaterialDetail.packagingMaterialTypeCodes** are used:

- METAL_STAINLESS_STEEL

- METAL_STEEL

- METAL_ALUMINUM

The supplier should also indicate:

- **CompositeMaterialDetail.packagingMaterialThickness**: to communicate the thickness of the material

Examples (See attached XMLs)

1) GTIN 92225391438008 – a Glass bottle with paper label and aluminium cap.

The three packaging elements and their materials are mentioned as following in the XML:

Fostplus code 001	```<packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>BO</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>GLASS</packagingMaterialTypeCode> <isPackagingMaterialRecoverable>TRUE</isPackagingMaterialRecoverable> <packagingMaterialCompositionQuantity measurementUnitCode="KGM">1</packagingMaterialCompositionQuantity> </packagingMaterial> <packagingTypeDescription languageCode="nl">Glazen fles met aluminium dop en papieren etiket</packagingTypeDescription> </packaging>```
Fostplus code 004	```<packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>PUG</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>METAL_ALUMINUM</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">20</packagingMaterialCompositionQuantity> <packagingMaterialThickness measurementUnitCode="4H">500</packagingMaterialThickness> </packagingMaterial> </packaging>```
Fostplus code 002	```<packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>PUG</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>PAPER_PAPER</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">6</packagingMaterialCompositionQuantity> </packagingMaterial> </packaging>```

How this item is entered by suppliers in the CDB web interface:

PS: The screenshots below are taken from the English version, so you might want to temporarily switch the interface to English.

Open the consumer item and open the tab Product "Packaging information". All the attributes you will need are on the subtab "Packaging Information"

You can now start filling in the packaging information.

You will need to scroll down a bit to find the following attributes:

You have communicated the material of the bottle (1 kg of glass). Now you will need to communicate the material of the other packaging elements: the aluminium cap and the paper label.

To do this you will need the same attributes again, so you will need to copy these attributes. You do this by scrolling all the way back up, and clicking on **the "+" icon at "Packaging",** as shown below:

You can then enter the info for the 2nd packaging element (the aluminium cap). You will need to scroll down again to do this.

Packaging --- No.: 2 / 999

❷ Packaging Type Code	(PUG) - Packed, unspecified ▾
❷ Packaging Type Description	
❷ Packaging Level	1
❷ Packaging Shape Code	▾
❷ Packaging Material Type Code	(METAL_ALUMINUM) - Aluminum ▾
❷ Is Primary Material	▾

Packaging Material Composition Quantity --- No.: 1 / 999

❷ Packaging Material Composition Quantity	20
❷ Packaging Material Composition Quantity UOM	(GRM) - Gram ▾
❷ Packaging Material Launch Date Time	
❷ Packaging Material Performance Code	▾
❷ Is Packaging Material Recoverable	▾
❷ Packaging Composite Material Description	

Packaging Material Coating Type Description --- No.: 1 / 999

❷ Packaging Material Coating Type Description	
❷ Packaging Material Thickness	500
❷ Packaging Material Thickness UOM	(4H) - Micrometre ▾

To enter the info for the 3ⁿᵈ packaging element (the paper label), click on the "+" icon at "Packaging" once again.

❷ **Packaging**

Packaging --- No.: 1 / 999   + 🗐 🗑 —

Packaging --- No.: 3 / 999

❓ Packaging Type Code	(PUG) - Packed, unspecified ▾
❓ Packaging Type Description	
❓ Packaging Level	1
❓ Packaging Shape Code	▾

Packaging Material --- No.: 1 / 999

❓ Packaging Material Type Code	(PAPER_PAPER) - Paper ▾
❓ Is Primary Material	▾

Packaging Material Composition Quantity --- No.: 1 / 999

❓ Packaging Material Composition Quantity	6
❓ Packaging Material Composition Quantity UOM	(GRM) - Gram ▾
❓ Packaging Material Launch Date Time	
❓ Packaging Material Performance Code	▾
❓ Is Packaging Material Recoverable	▾
❓ Packaging Composite Material Description	

You have now communicated the material of all 3 packaging elements of the consumer unit. You can now do the same for the other packaging levels: trade unit, pallet, etc.

2) GTIN 04846446424002 and 04846446424019: Soda PET 1.00LX6 (PET bottle with HDPE cap in plastic wrap with paper/plastic handle.

On base unit level:

Fostplus code 005	```xml <packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>BO</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>POLYMER_PET</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">220.2</packagingMaterialCompositionQuantity> <packagingMaterialColourCodeReference>TRANSPARANT_COLOURLESS</packagingMaterialColourCodeReference> </packagingMaterial> <packagingTypeDescription languageCode="en">Pet fles met hdpe dop</packagingTypeDescription> </packaging>```
Fostplus code 007	```xml <packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>PUG</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>POLYMER_HDPE</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">20</packagingMaterialCompositionQuantity> </packagingMaterial> <packagingTypeDescription languageCode="en">Dop in HDPE</packagingTypeDescription> </packaging>```

On 6-pack level:

Fostplus code 011	```xml <packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>SW</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>PLASTIC_OTHER</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">17.614</packagingMaterialCompositionQuantity> </packagingMaterial> <packagingTypeDescription languageCode="en">Soda PET 1.00LX6 (Pet fles met hdpe dop omwikkeld in plastic wikkel met een papier/plastic handvat)</packagi... </packaging>```
Fostplus code 012	```xml <packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>PUG</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>COMPOSITE</packagingMaterialTypeCode> <compositeMaterialDetail> <packagingMaterialTypeCode>PAPER_OTHER</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">1.2</packagingMaterialCompositionQuantity> </compositeMaterialDetail> <compositeMaterialDetail> <packagingMaterialTypeCode>PLASTIC_OTHER</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">0.31</packagingMaterialCompositionQuantity> </compositeMaterialDetail> </packagingMaterial> </packaging>```

3) GTIN 02361114446091:glass wine bottle with paper label, wrapping (plastic/alu/paper composite) and Cork

The packaging elements (Bottle + label + wrapping + cork) and their materials are mentioned as following in the XML.

Fostplus code 001	```xml <packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>BO</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>GLASS_COLOURED</packagingMaterialTypeCode> <isPackagingMaterialRecoverable>TRUE</isPackagingMaterialRecoverable> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">454.05</packagingMaterialCompositionQuantity> </packagingMaterial> <packagingTypeDescription languageCode="en">12 glass wine bottles with paper label, wrapping (plastic/alu) and Cork in a wooden crate</packagingTypeDescri... </packaging>```
Fostplus code 002	```xml <packaging> <packagingLevel>1</packagingLevel> <packagingTypeCode>PUG</packagingTypeCode> <packagingMaterial> <packagingMaterialTypeCode>PAPER_PAPER</packagingMaterialTypeCode> <packagingMaterialCompositionQuantity measurementUnitCode="GRM">1.2</packagingMaterialCompositionQuantity> </packagingMaterial> <packagingTypeDescription languageCode="en">paper label</packagingTypeDescription> </packaging>```

Fostplus code 014

```xml
<packaging>
    <packagingLevel>1</packagingLevel>
    <packagingTypeCode>PUG</packagingTypeCode>
    <packagingMaterial>
        <packagingMaterialTypeCode>COMPOSITE</packagingMaterialTypeCode>
        <packagingMaterialCompositionQuantity measurementUnitCode="GRM">1.06</packagingMaterialCompositionQuantity>
        <compositeMaterialDetail>
            <packagingMaterialTypeCode>PLASTIC_OTHER</packagingMaterialTypeCode>
            <packagingMaterialCompositionQuantity measurementUnitCode="GRM">1</packagingMaterialCompositionQuantity>
        </compositeMaterialDetail>
        <compositeMaterialDetail>
            <packagingMaterialTypeCode>METAL_ALUMINUM</packagingMaterialTypeCode>
            <packagingMaterialCompositionQuantity measurementUnitCode="GRM">0.03</packagingMaterialCompositionQuantity>
            <packagingMaterialThickness measurementUnitCode="4H">10</packagingMaterialThickness>
        </compositeMaterialDetail>
        <compositeMaterialDetail>
            <packagingMaterialTypeCode>PAPER_OTHER</packagingMaterialTypeCode>
            <packagingMaterialCompositionQuantity measurementUnitCode="GRM">0.03</packagingMaterialCompositionQuantity>
        </compositeMaterialDetail>
    </packagingMaterial>
    <packagingTypeDescription languageCode="en">Wrapping in plastic/alu</packagingTypeDescription>
</packaging>
```

Fostplus code 014 = A composite material with 3 materials (paper/alu/plastic) because:

- Plastic = largest weight

- Alu is < 50% of total weight and < 50µ

Fostplus code 016

```xml
<packaging>
    <packagingLevel>1</packagingLevel>
    <packagingTypeCode>PUG</packagingTypeCode>
    <packagingMaterial>
        <packagingMaterialTypeCode>WOOD_OTHER</packagingMaterialTypeCode>
        <packagingMaterialCompositionQuantity measurementUnitCode="GRM">4.3</packagingMaterialCompositionQuantity>
    </packagingMaterial>
    <packagingTypeDescription languageCode="en">Cork</packagingTypeDescription>
</packaging>
```

4) GTIN 31964776553019: Carton box with plastic + individual plastic bags

Comparing Paper/Carton to the plastic
-->Paper/Carton > 85%
--> Fosptlus Code 002

```xml
<packaging>
    <packagingLevel>1</packagingLevel>
    <packagingTypeCode>CT</packagingTypeCode>
    <packagingMaterial>
        <packagingMaterialTypeCode>PAPER_OTHER</packagingMaterialTypeCode>
        <packagingMaterialCompositionQuantity measurementUnitCode="GRM">40</packagingMaterialCompositionQuantity>
    </packagingMaterial>
    <packagingMaterial>
        <packagingMaterialTypeCode>PLASTIC_OTHER</packagingMaterialTypeCode>
        <packagingMaterialCompositionQuantity measurementUnitCode="GRM">2</packagingMaterialCompositionQuantity>
    </packagingMaterial>
    <packagingTypeDescription languageCode="en">Carton box with plastic with individual plastic bags contained</packagingTypeDescription>
</packaging>
```

bags in the box made of plastic
--> Fosptlus code 011

```xml
<packaging>
    <packagingLevel>1</packagingLevel>
    <packagingTypeCode>PUG</packagingTypeCode>
    <packagingMaterial>
        <packagingMaterialTypeCode>PLASTIC_OTHER</packagingMaterialTypeCode>
        <packagingMaterialCompositionQuantity measurementUnitCode="GRM">20</packagingMaterialCompositionQuantity>
    </packagingMaterial>
    <packagingTypeDescription languageCode="en">Individual bags in plastic</packagingTypeDescription>
</packaging>
```