PPWIS external portal user manual.

Producers and importers

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1. Producers and importers

From 1 January 2018, undertakings complying with the concepts of the Producer and/or Importer as set out in the Law on Waste Management of the Republic of Lithuania[1] must perform accounting in the Unified Product, Packaging and Waste Record Keeping Information System (hereinafter - PPWIS).

An undertaking meeting the criteria of the Producer and/or Importer (hereinafter - PI), as set out in section 1.1. "Which producers and importers are required to keep records in PPWIS" Which Producers and Importers are required to keep records in the PPWIS must register in the PPWIS Directory of Producers and Importers (hereinafter - DPI) before registering the flows of relevant products and/or packaging. Only after the registration with the DPI and the application for registration with DPI have been accepted, the enterprise can start keeping records of relevant flows - packaging and/or products.

The keeping records of packaging and products with PPWIS is based on the **principle of the responsibility of the Producer and Importer,** according to which Producers and/or Importers are responsible for the environmental impact of products and packaging supplied to their domestic market during their entire life cycle from production to safe waste management.

The principle of producer responsibility applies to the management of the following waste streams:

- **packaging;**
- **taxable products (tires, uninstalled batteries and accumulators, internal combustion engine fuels, lubricants, intake air filters, automotive hydraulic (oil) shock absorbers);**
- **batteries and accumulators;**
- **electrical and electronic equipment;**
- **vehicles;**
- **oil;**
- **tobacco filter products;**
- **wet wipes and/or air balloons;**
- **single-use plastic products filled with single-use plastic products or fishing gear containing plastic.**

[1] Law on Waste Management of the Republic of Lithuania https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr

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The implementation of producer responsibility is based on 'the polluter pays' principle set out in the Law on Waste Management, which means that the costs of waste management, including the costs incurred for the installation and operation of the necessary waste management infrastructure, must be paid by the original producer of waste or the current or former holder of the waste and/or the **producer and/or importer of products whose use results in waste.**

1.1. Which Producers and Importers are required to keep records in the PPWIS

The record-keeping of Producers and Importers must be carried out by undertakings meeting at least one of the criteria for producer and/or importer specified in the Law on Waste Management:

Producer means a person established in the Republic of Lithuania in accordance with the procedure laid down in legal acts, who:

1) produces on the territory of the Republic of Lithuania oils, taxable goods (excluding batteries and accumulators) and/or packs products, or

2) makes available on the market of the Republic of Lithuania for the first time for business purposes batteries or accumulators (including the batteries or accumulators incorporated into appliances or vehicles) using any means of communication, including a means of distance communication, or

3) produces electrical and electronic equipment or commissions such equipment to be designed or produced and, under his own name or trademark, makes it available for payment to a third party using any means of communication, including a means of distance communication; or, under his own name or trademark, makes the equipment received from other suppliers available for payment to a third party using any means of communication, including a means of distance communication, or

4) produces vehicles or imports them into a Member State for business purposes, or

5) is established in the Republic of Lithuania and, regardless of the selling method used, *inter alia*, under distance contracts <...>, in the course of executing his professional activity manufactures, fills, sells and/or places disposable plastic products, filled disposable plastic products or fishing gear, containing plastic, on the Lithuanian market <...>.

Importer means a person established in the Republic of Lithuania in accordance with the procedure laid down in legal acts, who:

1) imports and/or ships into the territory of Lithuania from other states oils, taxable goods (excluding batteries and accumulators) and product filled packaging, or

2) imports and/or ships from other states batteries or accumulators (including the batteries or accumulators incorporated into appliances or vehicles) and makes them available on the market of the

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Republic of Lithuania for the first time for business purposes using any means of communication, including a means of distance communication, or

3) ships electrical and electronic equipment from another Member State or from a third country and makes it available on the market of the Republic of Lithuania for the first time for business purposes using any means of communication, including a means of distance communication, or

4) is established in a Member State or in a third country and who, using a means of distance communication, directly sells electrical and electronic equipment to household or non-household electrical and electronic equipment consumers of the Republic of Lithuania, or

5) ships vehicles from another Member State and makes them available on the market of the Republic of Lithuania for business purposes, or

6) is established in the Republic of Lithuania and, regardless of the selling method used, *inter alia*, under distance contracts <...>, in the course of executing his professional activity imports disposable plastic products, filled disposable plastic products or fishing gear, containing plastic, from a third country and places them on the market of the Republic of Lithuania <...>.

7) is established in a Member State or a third country and, by means of distance communication, *inter alia*, under distance contracts <...>, in executing professional activities to consumers, including those who are not private households, directly sells disposable plastic products, filled disposable plastic products or fishing gear containing plastic in another Member State <...>.

8) acquires the products listed in points 1 to 7 of this Part imported and/or brought to the territory of the Republic of Lithuania by means of leasing (financial leasing) from the financial institution providing leasing (financial leasing) services and/or packages filled with products <...>.

Producers and (or importers) shall be subject to the following environmental and tax obligations:

- **register in accordance with the procedure laid down by the Minister for the Environment;[2] (executed in PPWIS)**
- organise the collection, transportation and treatment of waste generated by the use of products and packaging supplied by producers and importers to the domestic market of the Republic of Lithuania and/or participate in organising the management of such waste in municipal waste management systems organised by municipalities;
- educate and inform the public on product and packaging waste management in accordance with the procedure laid down by the Minister for the Environment;
- cover the costs of collection, transportation and treatment of products and packaging waste, as well as the costs of organising and performing public education and information;

[2] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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- **handle keeping records of products and packaging and submit accounting reports in accordance with the procedure established by the Government or an institution authorised by it [3][4] (executed in PPWIS).**
- fulfil the tasks established by the Government for the management of products and packaging waste.

Producers and/or importers of products and/or packaging (PI) must register themselves in the PI Directory and keep records of products and packaging and submit reports. Other PI responsibilities related to product and/or packaging waste management and public education may be performed by PI as follows:

- **Individually** - by organising the management of waste generated by the use of products and packaging (used for own use purposes) after they have been placed on the domestic market of the Republic of Lithuania;
- **Collectively** - by setting up an organisation of producers and importers referred to in the Law on Waste Management (in the case of packaging, the Law on the Management of Packaging and Packaging Waste) and/or by becoming a participant in such an organisation and entrusting it with organising the management of products and packaging waste and carrying out all or part of the obligations laid down in this Law or by entrusting the organisation, on contractual grounds, with the organisation to organise the management of products and packaging waste and to execute all or part of the obligations laid down in this Law without becoming a participant of the organisation.

Before starting the execution of the obligations of producers and/or importers, including registration and record keeping in PPWIS, the undertaking must accurately identify its current flows of products and/or packaging for which the principle of producer responsibility must be applied, in accordance with the Law on Waste Management[5] and the Law on the Management of Packaging and Packaging Waste[6].

[3] Rules on Product Accounting and Reporting of Waste Management Organisation Activities https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344990/asr
[4] Rules on the Management of Packaging and Packaging Waste https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.150891/asr
[5] Law on Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr
[6] Law on Packaging and Packaging Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.150891/asr

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2. Record keeping of products

Please note

*Record keeping of products at PPWIS must be conducted by the producers and importers of product flows specified in point 1.1. 'Which Producers and Importers are required to keep records in the PPWIS'*Which Producers and Importers are required to keep records in the PPWIS *(you may be both the producer and the importer, or only one of them, the obligation to keep records does not change due to this) considering the information provided in the following subsections of this section. Only the products that you have imported or manufactured must be included in the accounting.*

If you have purchased products in Lithuania and use them in the course of your activities or further sell them, you are not required to keep records of products at PPWIS because you are neither a producer nor an importer of such products.

Keeping records of products at PPWIS is also mandatory if you have imported and immediately exported the products.

It is important to mention that if you import or produce electrical and electronic equipment, batteries and accumulators and vehicles, and export these products yourself, you do not have to register at DPI and keep records of these products at PPWIS. You must register at DPI and keep records of these products only when you are the producer and/or importer of these products and you place these products on the domestic market of the Republic of Lithuania or export them through third parties.

2.1. Record-keeping of taxable products (excluding batteries and accumulators) at PPWIS

In accordance with the Law on Waste Management, the records of taxed products must be kept by:

- Producers: Persons who have registered their activities in accordance with the procedure laid down by legal acts and who produce taxable products (except batteries and accumulators).
- Importers: Persons who have registered their activities in accordance with the procedure laid down by legal acts and who import and/or bring in taxable products (except batteries and accumulators) from another state.

Also, those who acquire taxable products (excluding batteries and accumulators) imported or brought into the territory of the Republic of Lithuania and/or imported from a financial institution providing leasing (financial leasing) services.

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The main legal acts regulating the requirements for record-keeping of taxable products in the Republic of Lithuania are the Law on Waste Management[7], the Rules for submission of reports on keeping records of products and waste management organisation activities[8], and the Rules on Registration of Producers and Importers[9].

In accordance with the Rules for submission of reports on keeping records of products and waste management organisation activities, a list of taxable products is drawn up, a log of taxable products is completed, and quarterly record-keeping statements are formed and approved. Section III of the said Rules governs the procedure for submitting the annual record-keeping report.

Follow the relevant versions of the legal acts regulating the record-keeping of products.

In the execution of the record-keeping of taxable products at PPWIS, it is necessary to register in the PI Directory (see section 2.1.1 Registration In the Directory of Producers and Importers (hereinafter - the DPI)Registration in the Directory of Producers and Importers (DPI), a list of taxable products shall be drawn up (see section 2.1.2. A list of taxable products (except batteries and accumulators List of taxable products (excluding batteries and accumulators)), a log for record keeping of products shall be filled in (see section 2.6 Log for record keeping of products Log of record-keeping of products), summaries shall be formed and approved (see section 2.7. Quarterly summary Quarterly summary) and annual reports shall be developed and submitted (see chapter 2.8. Development and submission of the annual report Creation and submission of annual report).

According to the Law on Pollution Tax[10] (see relevant version), taxable products include:

- Motorcycle and passenger car tyres;
- Tyres for buses, trucks, agricultural, forestry, aircraft, construction and industrial vehicles and other tyres weighing more than 3 kg;
- Accumulators;
- Galvanic cells (batteries);
- Fuel or lubricant filters for internal combustion engines, parts and components thereof;
- Intake air filters for internal combustion engines, parts and components thereof;

[7] Law on Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr
[8] Rules for submission of reports on keeping records of products and waste management organisation activities https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344990/asr
[9] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr
[10] Law on Pollution Tax https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.80721/asr

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- Shock absorbers for motor vehicles.

Please note

The record-keeping of batteries and accumulators at PPWIS shall be performed separately from the record-keeping of taxable products. For more information on the record-keeping of batteries and accumulators see section 2.2. Record-keeping of batteries and accumulators at PPWISRecord-keeping of batteries and accumulators in PPWIS.

Important!

The specified products shall be considered to be taxable products only when they are placed on the market as separate products (not incorporated into another product).

According to the Law on Waste Management (see relevant version), there may be two ways of supplying taxable products to the internal market of the Republic of Lithuania:

- **Making available on the internal market of the Republic of Lithuania** means the transfer, whether in return for payment or free of charge, of taxable products imported into the territory of the Republic of Lithuania, produced in the territory of the Republic of Lithuania, to another person in the territory of the Republic of Lithuania.
- **Product use for own needs** means the use of products shipped into the territory of the Republic of Lithuania or manufactured on the territory of the Republic of Lithuania in the course of one's own operation, without passing them on to a third party.

2.1.1. Registration in the Directory of Producers and Importers (DPI)

Registration of producers and importers in the DPI shall be executed via PPWIS in the "PI registration" section.

An economic entity must register in the DPI if it meets the criteria of the producer and/or importer of the taxable products set out in section 1.1. 1.1. Which Producers and Importers are required to keep records in the PPWIS Which Producers and Importers are required to keep records in the PPWIS.

The 'PI information' tab in the 'PI registration' section contains information on the producer and/or importer and its recorded product/packaging flows (if any) (Fig. 1).

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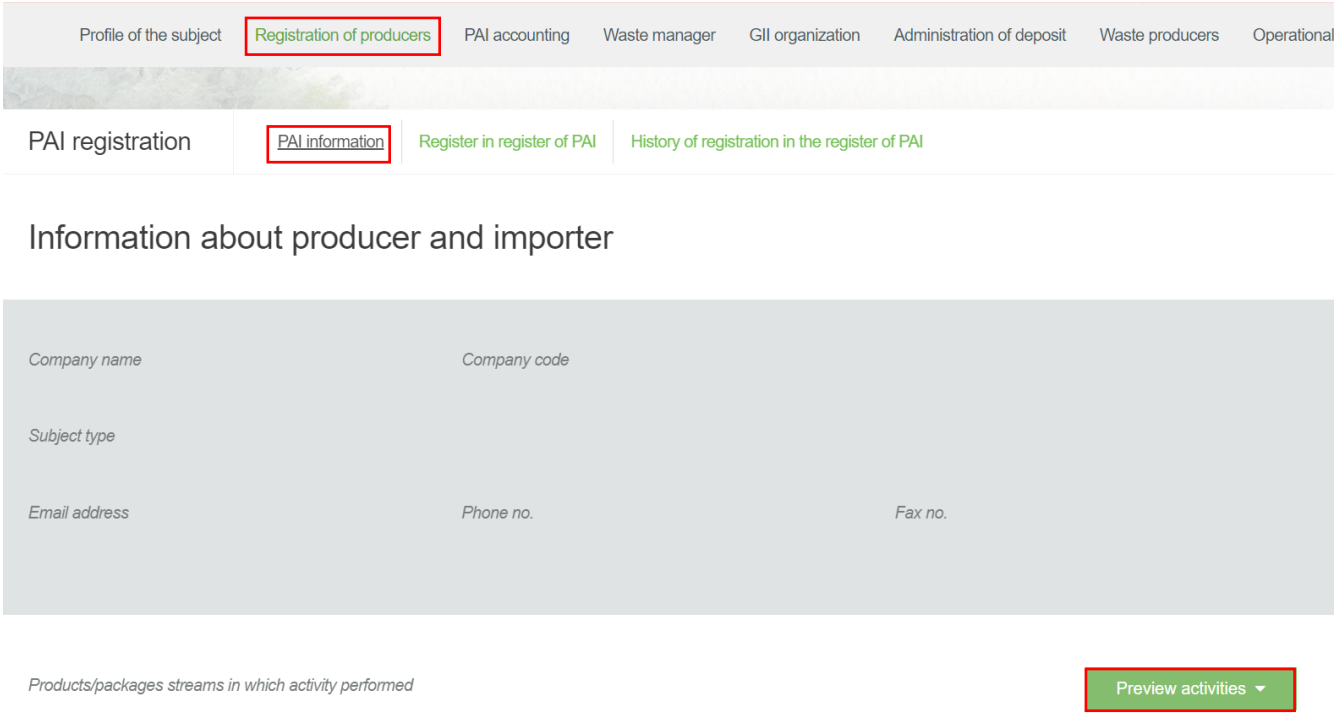

Fig. 1

Point 5 of the Rules on Registration of Producers and Importers[11] (see relevant version) indicates that an economic entity must register in the Directory of Producers and Importers at least one working day before the first time the corresponding products are placed in the domestic market of the Republic of Lithuania or they are exported from the Republic of Lithuania.

2.1.1.1. Registration

Registration in the DPI is carried out in the "Register in the PI Directory" tab (Fig. 2).

Fig. 2

The registration form contains general information about the economic entity (Fig. 3). When registering in the PI Directory, please provide the contact details:

[11] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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1. The contact data will already be filled out automatically according to the data you provided when registering the undertaking with PPWIS. However, they can be changed if you want to indicate the contact details of another responsible person.

Please note *It is recommended that the indicated e-mail address be that of the person responsible for the PI record-keeping since notifications from the system about the actions carried out in the PI record-keeping are sent at the specified e-mail, e.g.:* • *Quarterly summary formed* • *Quarterly summary approved* • *You are late in approving the quarterly summary* • *etc.*

2. The flow of registered products - taxable products (excluding batteries and accumulators) relevant for the undertaking you represent is marked. When the flow is selected, the fields for registering that flow appear.

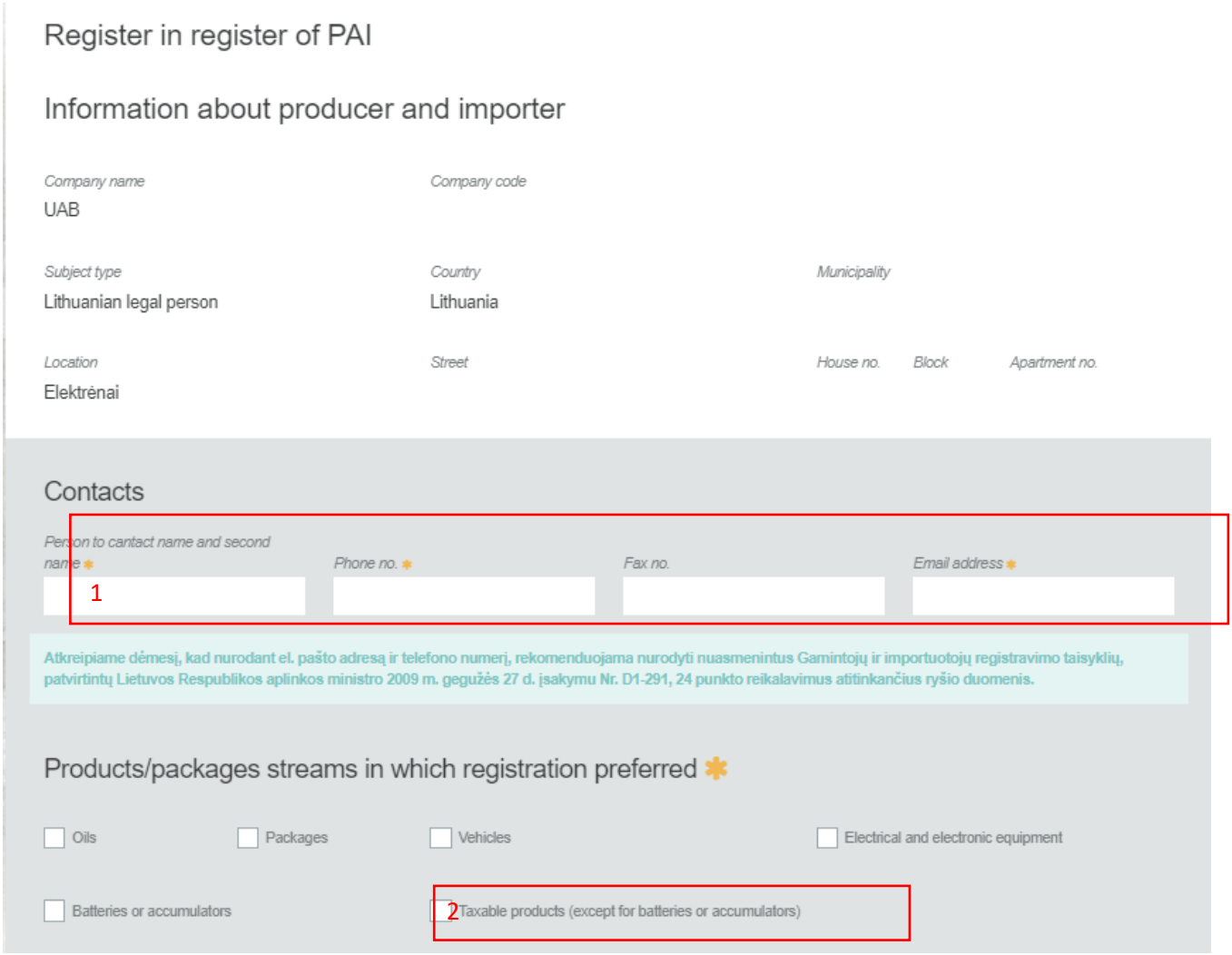

Fig. 3

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If a natural person registers in the PI Directory, the type and number of the document attesting to the activity will have to be indicated. The document type shall be selected from the drop-down list (Fig. 4):

- Certificate of individual activity;
- Farmer's certificate;
- Business certificate.

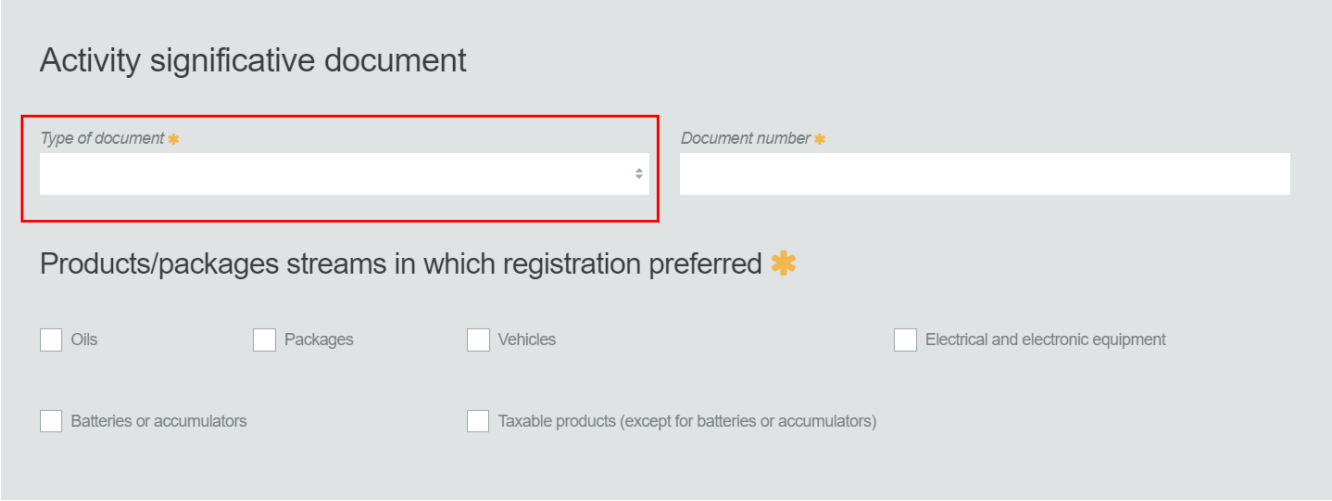

Fig. 4

Provide information about the relevant taxable products in the next registration step (Fig. 5).

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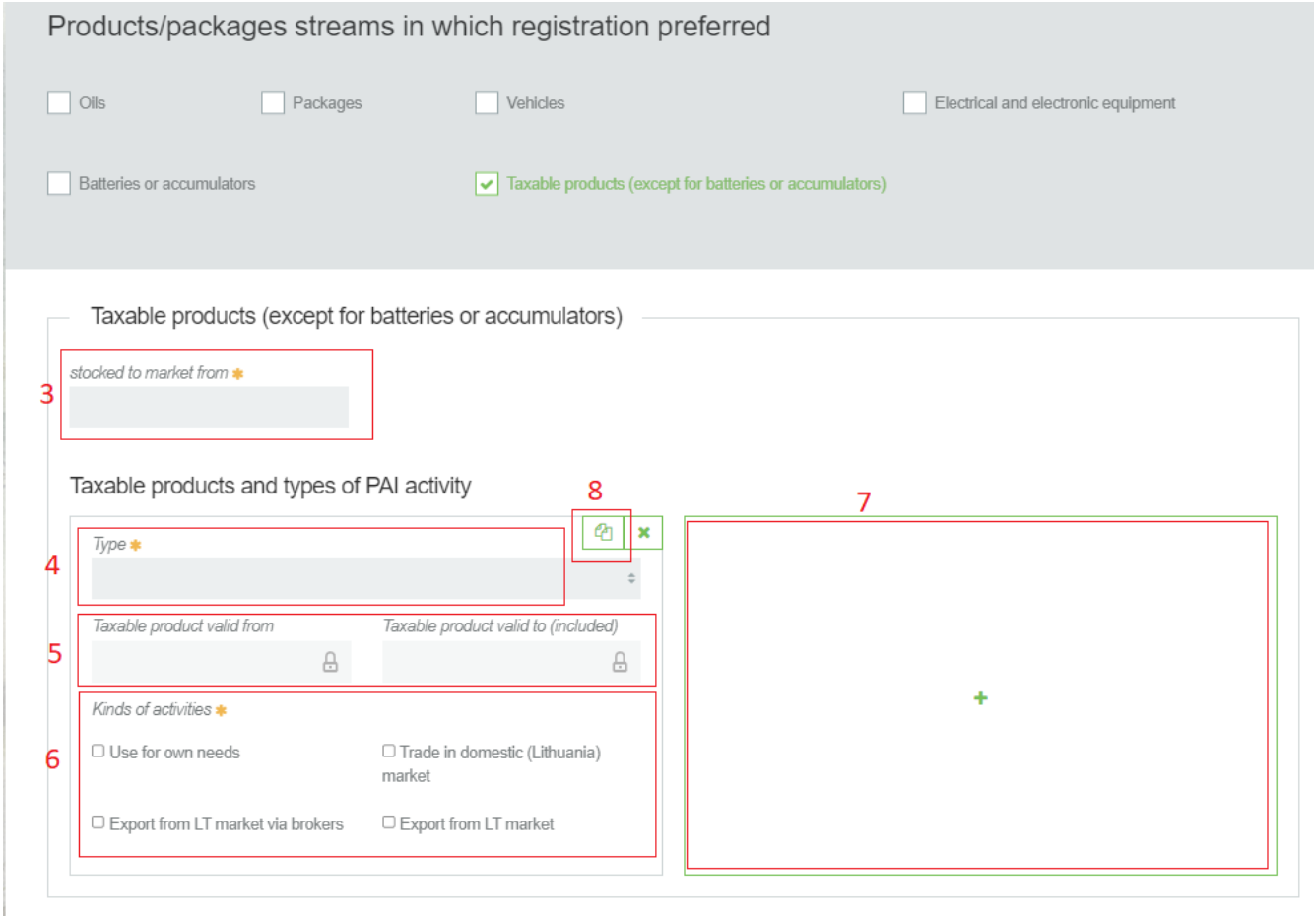

Fig. 5

3. In the box 'Started making available on the market', indicate the date from which the economic entity started making taxable products available on the market.

4. Select the current type of taxable product in the box. Types are presented from the drop-down list:

- **Car hydraulic (lubricating) shock absorbers;**
- **Tyres:**
  - Tyres for buses, trucks, agricultural, forestry, aircraft, construction and industrial vehicles and other tyres weighing more than 3 kg;
  - Motorcycle and passenger car tyres;
  - Tires used (valid until 31/12/2020);
  - Tires new (valid until 31/12/2020);
  - Tires retreaded (valid until 31/12/2020).
- **Filters for internal combustion engines:**
  - Fuel;
  - Intake air;
  - Lubricants.

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5. In the fields, the start and end validity dates of taxable products (excluding batteries and accumulators) are automatically filled in from the taxable products (excluding batteries and accumulators) types classifier. The fields are not editable

6. Choose relevant activities in the box. Several types of activities may be chosen for one type of taxable product. After selecting the business method "Trade in the Internal Market of the Republic of Lithuania", specify the way in which taxable products are made available to the internal market: 'Retail', 'Wholesale' or 'Distance trading'.

7. Box - if several types of taxable products are relevant for the economic entity, add an additional type by selecting symbol + and indicate the relevant information according to points 4 and 6.

8. The copy button is intended for copying the entity's DPI data block. By clicking this button next to the entry, a copy of the product and activity method block will be created in the newly added field.

The Rules for submission of reports on keeping records of products and waste management organisation activities stipulate that a producer and/or importer who exports and/or removes products from the territory of the Republic of Lithuania through third parties must have a contract with a third party regarding the export and/or taking out of the products owned by the producer and/or importer from the territory of the Republic of Lithuania and copies of documents certifying the export and/or taking out of the products from the territory of the Republic of Lithuania, certified by the third-party responsible person.

Please note
When registering with the PI Directory, indicate only the product flows and activities that are relevant to you.

If you choose one of the ways of making available on the domestic market of the Republic of Lithuania (use for own needs or trade in the domestic market of the Republic of Lithuania), you must additionally specify the methods of liability for taxable products supplied to the Lithuanian domestic market. The methods of liability shall be specified separately, depending on the method of making available on the Lithuanian domestic market (Fig. 6). If you have chosen only one method of making available on the Lithuanian domestic market (either the use for own needs or trade in the domestic market of the Republic of Lithuania), then you must choose only one method of making available on the market.

7. Box - the same ways of fulfilling liabilities and the period of time from when and until when the chosen method of liability was applied to the internal market of the Republic of Lithuania, both for the use of own needs and for trade in the domestic market of the Republic of Lithuania can be used:

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- Individually - if you do not belong to a licensed organisation that organises waste management of taxable products and public education for you.
- Collectively - if you belong to a licensed organisation of producers and importers.
- Payment of a tax - if you will pay a pollution tax on taxable products.

Please note
The box of the licensed organisation is linked to the account of the licensed organisation. If you have a contract with an organisation, however, if you choose the "Collectively" method of responsibility, you do not see the organisation option, contact the organisation. It must present information in its PPWIS account that it has entered into a contract with you.

The interactive box "Licensed organisation" is activated by selecting the "Collectively" method of liability. You need to select the organisation that identified you as a member. Do not forget to indicate the date from which the licensed organisation will fulfil the obligations of producers and importers for you.

Please note
The date of liability "from" must not be the date of the conclusion of the contract, but the date of the start of the validity of the contract.
Please indicate the 'until' date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

8. After filling in the relevant boxes, we can save the registration data - select "Save". Your data will be saved, but the registration application will not be submitted yet and you will not be able to start record-keeping (Fig. 6).
9. The application for registration with DPI shall be submitted by selecting "Submit an application" (Fig. 6).

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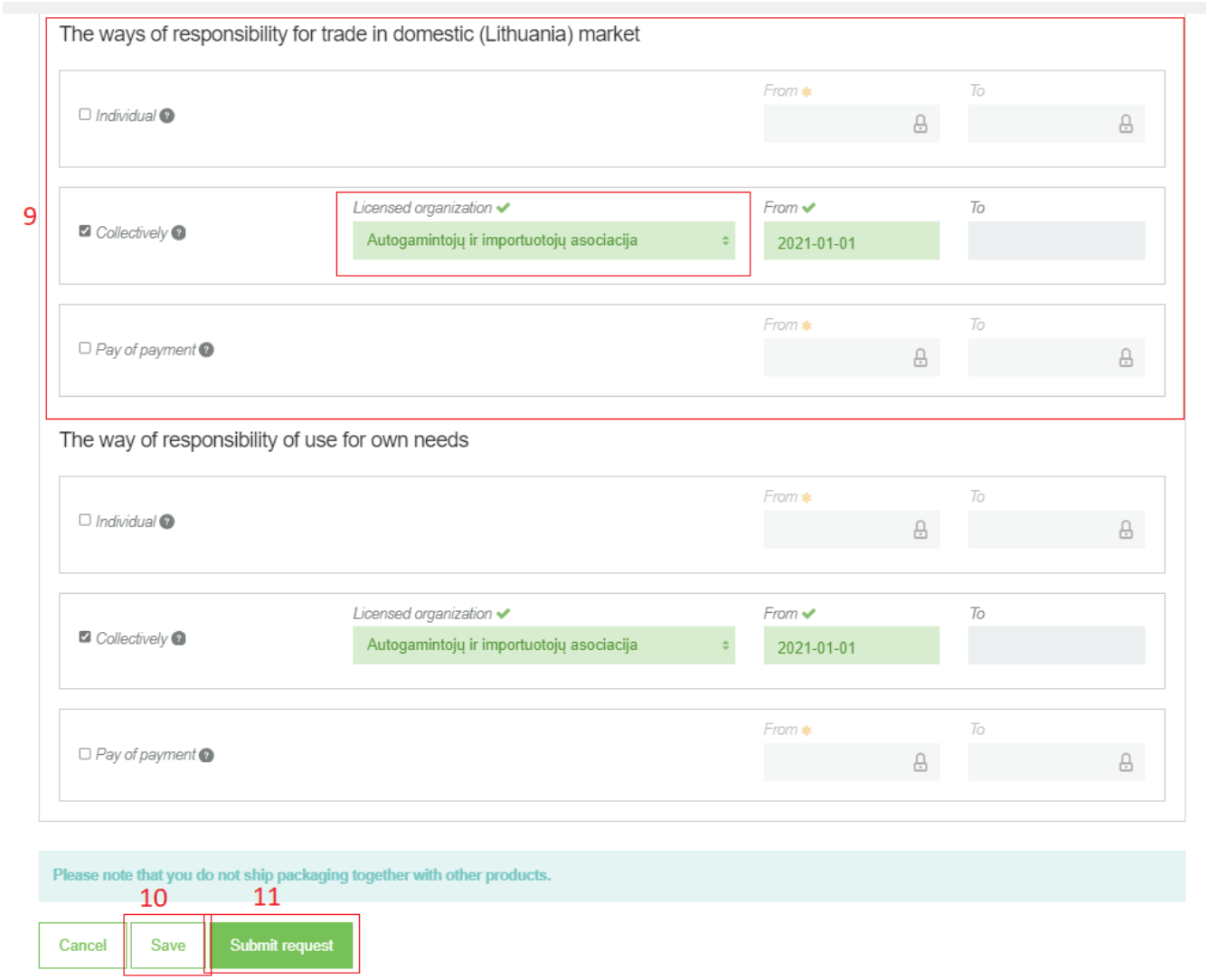

Fig. 6

Please note
Only the flows for which the undertaking meets the concept of the Producer and/or Importer of that flow can be registered with the DPI.
The obligation to submit data on the products and packaging to the PPWIS came into existence in 2018, so if the undertaking commenced its operations earlier and indicated this in the DPI, records in the PPWIS are still kept since 2018 and not earlier.

Please note
As far as registration of several types of taxable products is concerned, you will need to provide information on each type individually.

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2.1.1.2. Adjustment of the data in DPI

All DPI registration data can be adjusted and this is done if:

- Communication data have changed;
- Introduction of new types of taxable products in the undertaking;
- Introduction of additional modes of operation;
- The method of responsibility has changed;
- Removing one of the product streams from the market. In this case, you must submit a request for removal of the stream from the DPI (see Section 5 "Logging out of the PI DirectoryRegistering out of the PAI ").

Point 14 of the Rules on Registration of Producers and Importers stipulates that the Directory-registered entity must submit an Application containing changed data, using the PPWIS, at least within 10 working days from the date of the change in the data.

In order to edit data in the DPI, click "PI Registration" section and select "Edit Data in DPI" tab. Then select the flow in which you want to make corrections (Fig 7).

Please note
When performing PI data corrections, you must enter the reason for the data correction (Fig. 7).

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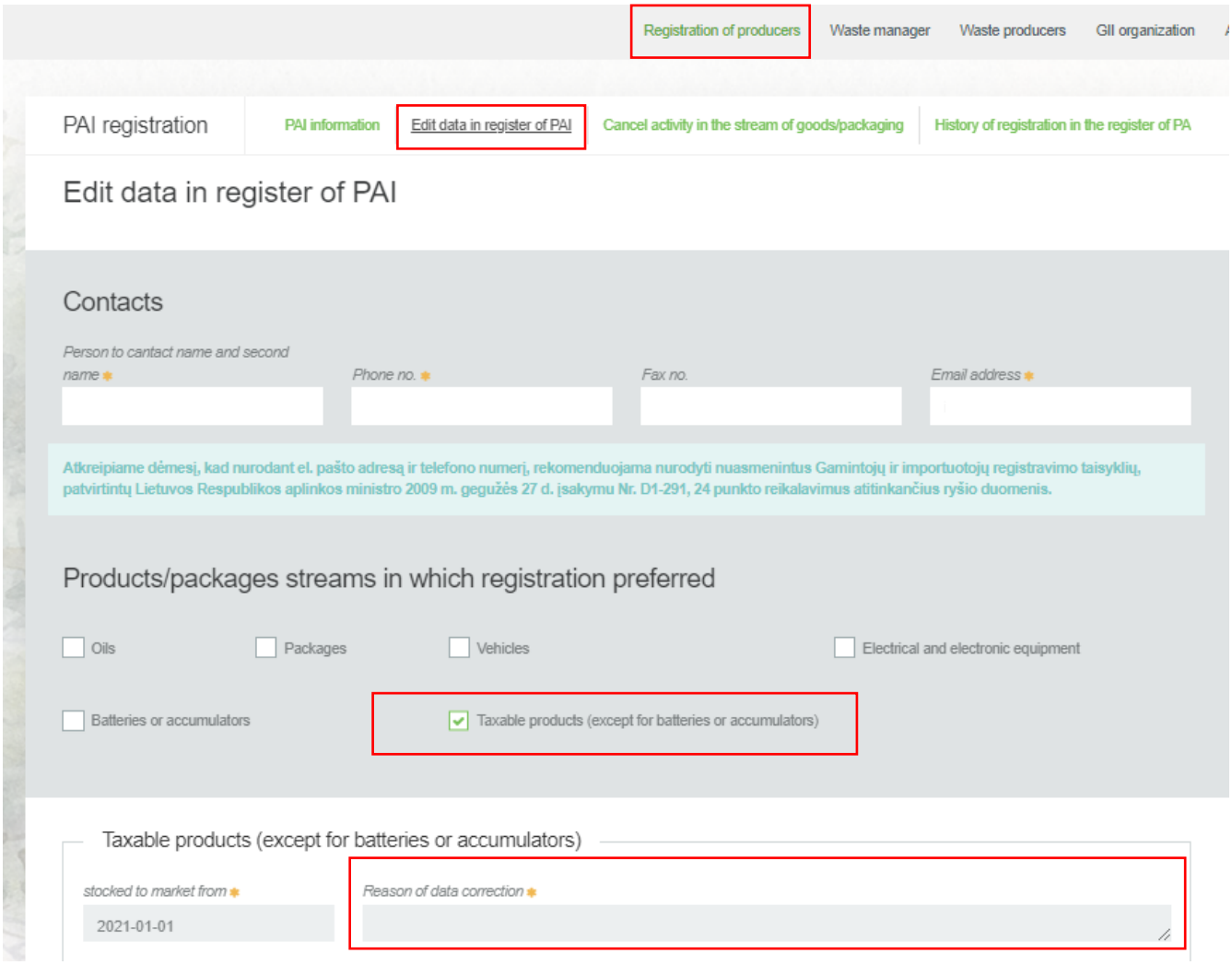

Fig. 7

After specifying the reason for data correction, perform necessary changes.

Specify modes of operation for already indicated taxable products or add a new type of taxable products by clicking “ADD” symbol + and selecting new types to add from a drop-down list (Fig. 8).

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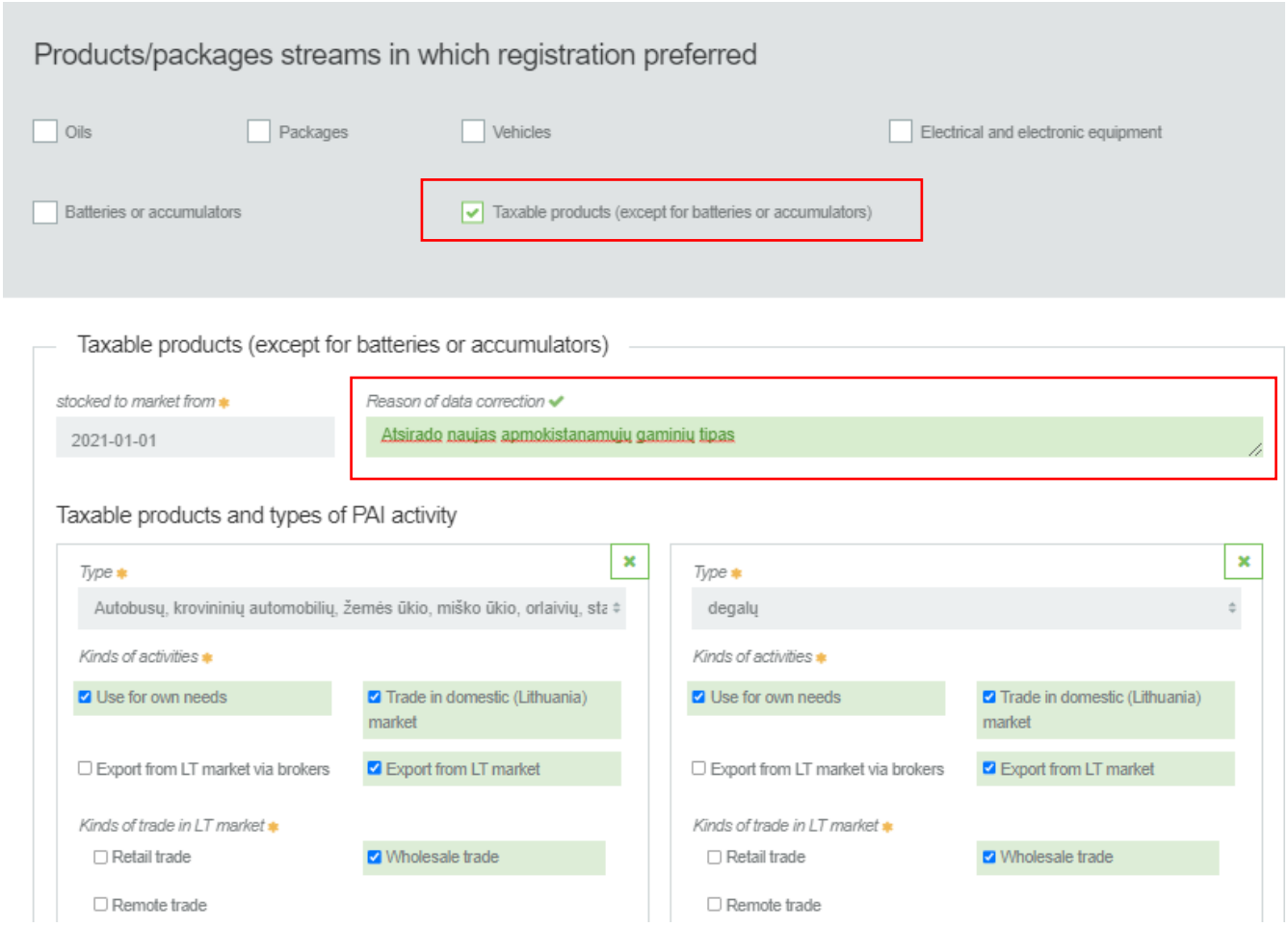

Fig. 8

If the method of responsibility changes, enter the expiration date of the previous method in the “Until” field. Then select a new liability method and enter the start of its effective date in the "From" section (Fig. 9).

Please note
Please indicate the ‘until’ date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

After making the necessary corrections, select “Save”, thus the corrected data will be saved, but the correction request will not be submitted yet. Select “Submit request” and the request will be submitted (Fig. 9).

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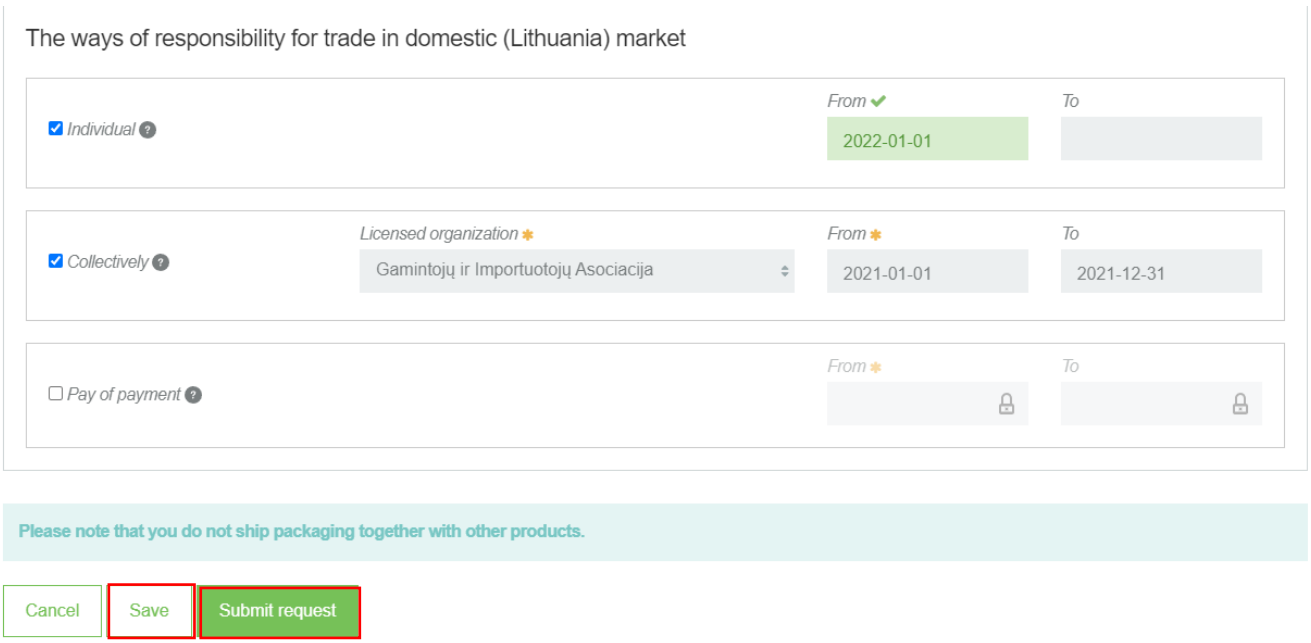

Fig. 9

In case of any errors in the registration request, the system will reject the request and display a message that the registration request contains errors. Fields with identified errors will be highlighted in red and a comment about the error in red font will appear underneath (Fig. 10).

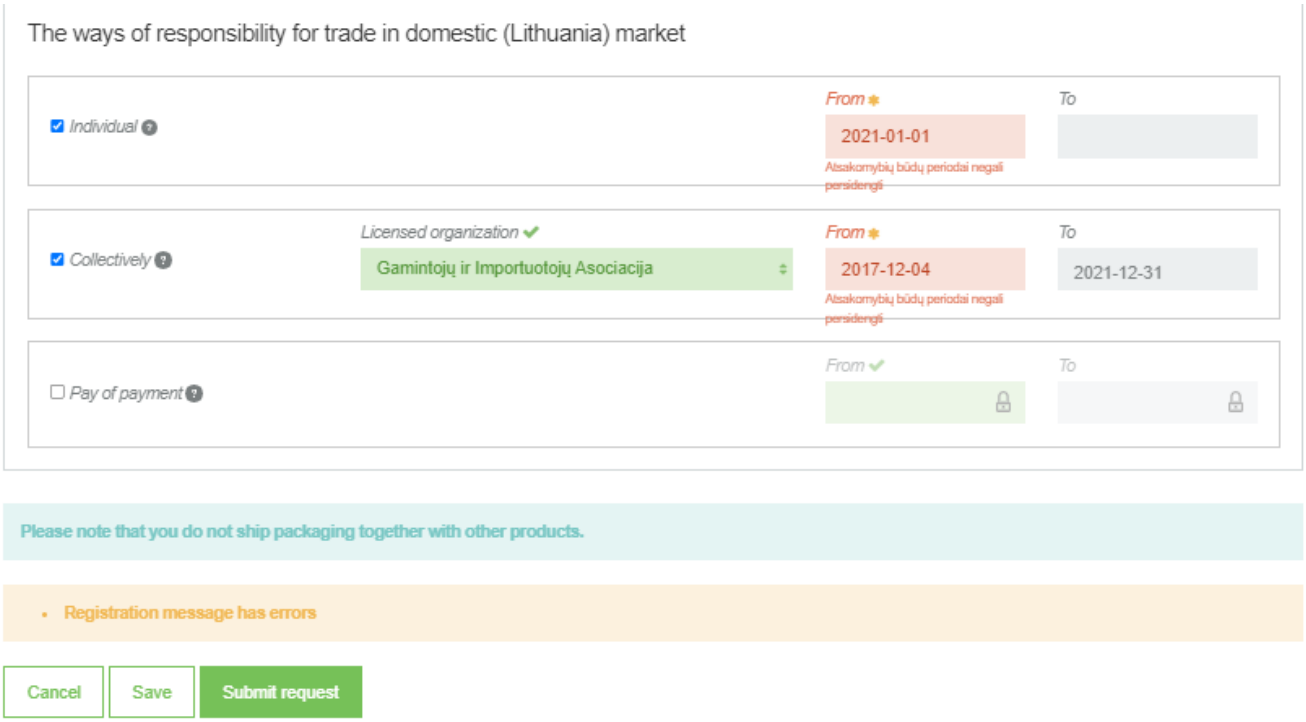

Fig. 10

Once corrected, select “Submit Request” again.

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2.1.1.3. Preview of registration data

Once the registration with the DPI is complete, information about all registered flows will be displayed in the “PI Information” tab of the “PI Registration” section.

When more than one product flow is registered, you can preview information of each flow individually by selecting a desired flow from a drop-down list that appears after clicking the “Preview Activities” button. Product data and methods of responsibility are displayed in different tabs (Fig. 11).

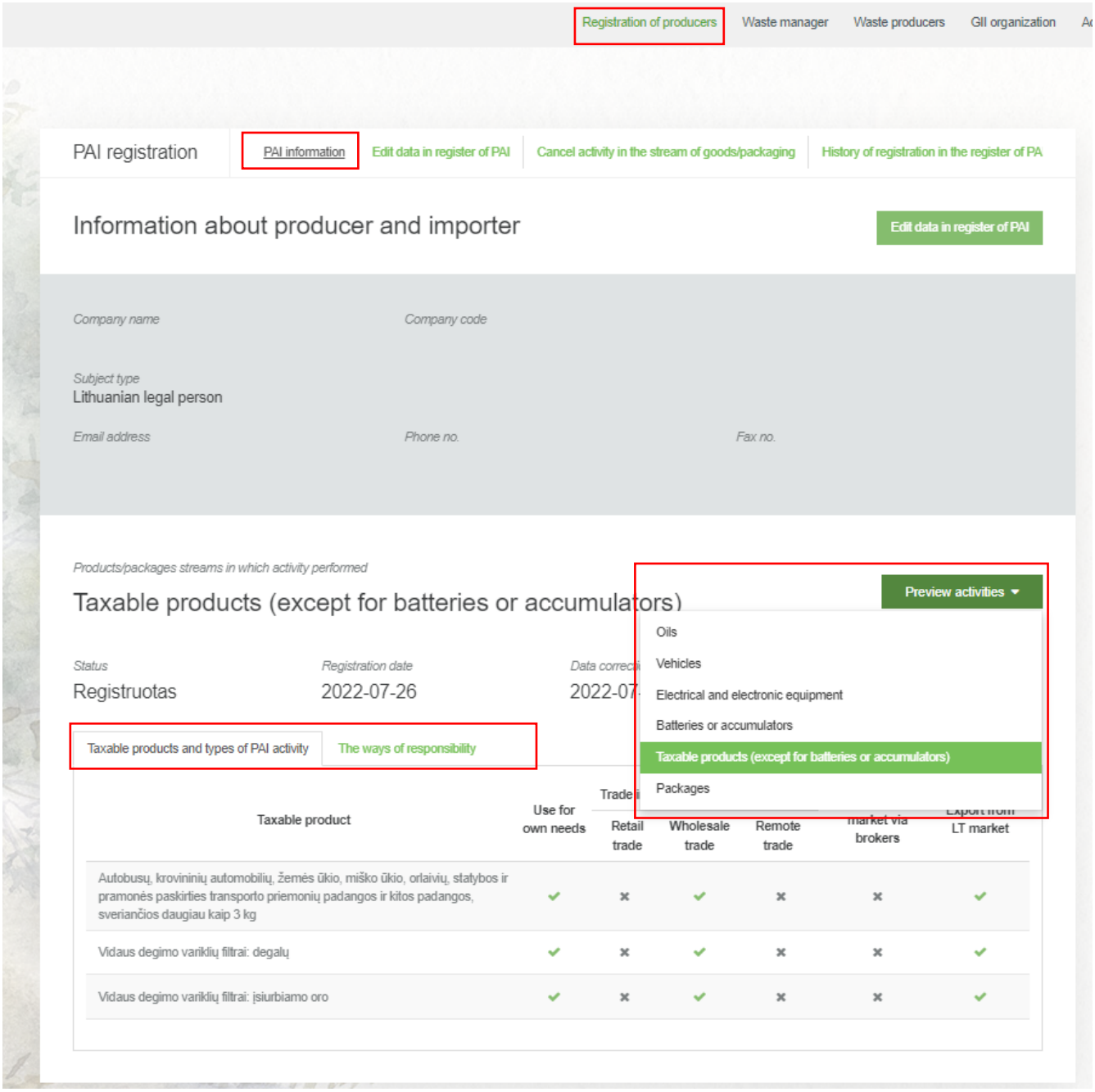

Fig. 11

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"History of Registration with the DPI" tab presents registrations and history of registration data corrections: date, time, and status (Fig. 12).

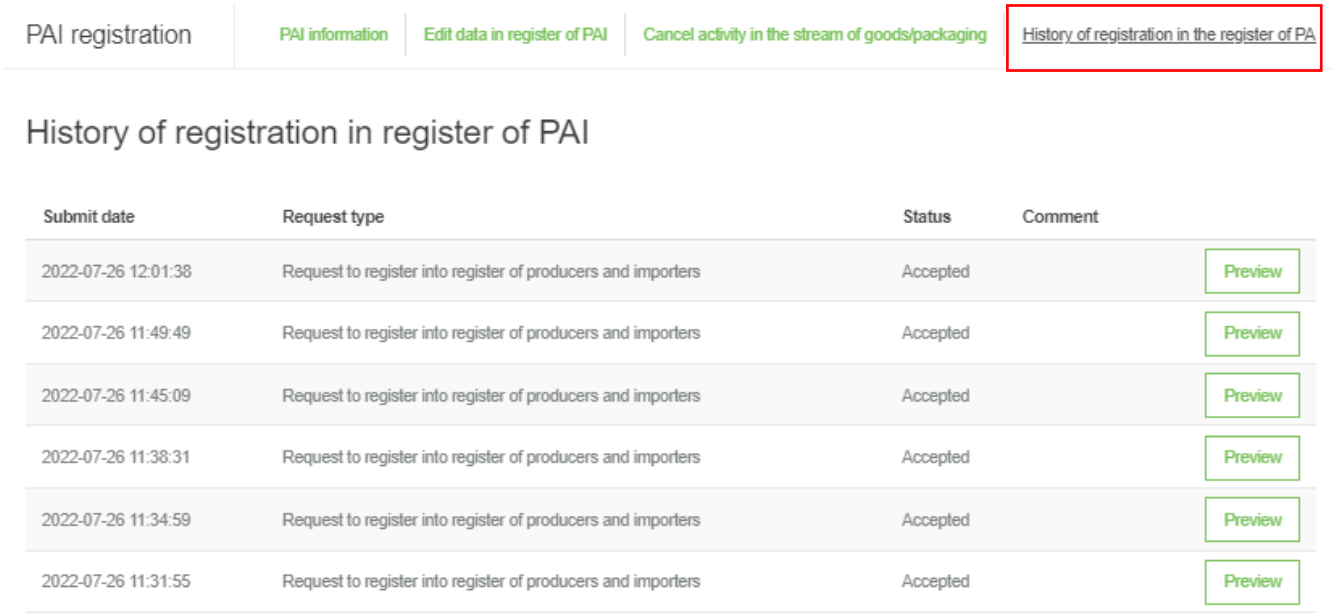

Fig. 12

Please note
Record-keeping of products will only present product flows, modes of operation and other data that you have registered with the DPI.
DPI corrections will only appear when the request is listed as "Accepted".

2.1.2. List of taxable products (excluding batteries and accumulators)

Compilation and completion of the product list is regulated under Point 3 of Rules of Product Accounting and Reporting of Waste Management Organisation Activities (see current version).
In accordance with the above-mentioned regulations, new products shall be added to the product list at least within 5 working days from making a new product available on the domestic market of the Republic of Lithuania. (See current version of the rules).

In order to keep records of taxable products and fill in the log of making taxable products available on the market and the organisation of waste management, the list of products must be filled in first. The list is linked to the log of record-keeping of taxable products; therefore, only sales units to be entered in the list may be entered in the log. For more information on completion of the log, see Chapter 2.6. "Log for record keeping of productsLog of record-keeping of products.

The list of PPWIS products includes the following information about taxable products made available on the domestic market of the Republic of Lithuania:

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- Unique code (non-repeating, intended for identification of a specific product, must coincide with the code used to identify this product in the record-keeping);
- Exact name;
- Type (sort) of a taxable product;
- The weight of the product unit in tons to the nearest gram (6 digits after the decimal point);
- Link to the list of packaging;
- Date of the start of supply of the product to the domestic market of the Republic of Lithuania;
- Date of removal from the domestic market of the Republic of Lithuania (this date is indicated from the day when the producer or importer stops supplying this product to the domestic market of the Republic of Lithuania).

Please note
In the list, you will only be able to select types (sorts) of taxable products indicated in the DPI during PI registration.
Specify the date of removal of the taxable product from the domestic market of the Republic of Lithuania only if it is known.

Important!
Product information in PPWIS must correspond to the information in the undertaking's accounting software or other documentation.

2.1.3. Adding new items to the list of taxable products (except for batteries and accumulators)

The list of taxable products is compiled in the "PI Accounting" section on the "Lists of Product/Commodity Units" tab. To add new items to the list of taxable products, select "Taxable Products (except batteries and accumulators)" in a drop-down list of product/packaging flows (all flows registered in the DPI appear on the list).

Enter the information of the taxable product to be included in the list (Fig. 13):

- Specify the unique code and name of the taxable product (the name does not have to be unique and may be the same for several products);
- Specify the type of taxable product (you will only see the selections you have registered in DPI);
- Specify the weight of the taxable product in tons (6 digits to the nearest the decimal point);
- Specify the interface of the taxable product to the list of packages - you will have two choices in the "Packaging" field:

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- "Available" - this option is available if the product for which you are filling in information has packaging. If you select "Available", the system will automatically redirect you to the commodity packaging card, which must contain the packaging information for the product:

- Has been made available on the market since - the date of making available on the market is indicated ;
- Name - the name of the specific packaging is indicated;
- Packaging category - select a packaging category from the drop-down list;
- Type of packaging - from the drop-down list, select the type of packaging valid from the date indicated in the "Start of making available on the market" field, and its packaging type code is selected. The value is not allowed to be selected until the field "Start of making available on the market " has been filled in.
- The number of products per packaging – the number of products in one packaging is indicated;
- The weight of the packaging, t - the weight in tons per packaging, 6 digits to the nearest the decimal point, is indicated;
- Single-use/reusable - choose from a drop-down list whether the packaging is single-use or reusable;
- Recyclable/non-recyclable — select whether the packaging is recyclable or non-recyclable[12] from the drop-down list (if you select reusable packaging, this field will be inactive[13]);
- Made available on the market until - indicate the date of the end of making available on the market (only if it is specifically known that the packaging is no longer available on the market).

Once the product packaging information has been filled in, the product is saved in the list (for more information on filling in the list of packages, see section 3.2.1 "Completing the list of packaging marketable unitsFilling in the list of commodity units").

The advantage of this feature is that when filling in the product log, after the summary has been created and validated, the packaging record-keeping data automatically appears in the packaging accounting as well, so you do not have to enter the same data twice. This option is tailored for record-keeping purposes and is convenient in case of coinciding lists of packaging and products.

[12] More information on the classification of packaging for recycling/non-recycling see on the website of the Ministry of Environment https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

[13] The attribute "recyclable/non-recyclable" is only relevant in the case of single-use packaging, as p. 24.11 of the Rules on the Management of Packaging and Packaging Waste specifies that when record-keeping of single-use packaging, an additional indication shall be given as to how the packaging (its waste) is treated, i.e., whether it is recyclable or non-recyclable (see the current version of the version of the Rules on the Management of Packaging and Packaging Waste https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr).
The obligation to indicate whether the packaging is recyclable or non-recyclable in the case of disposable packaging is linked to the fulfilment of the management targets set - if the packaging is not recyclable, it is clear that the producer or importer making such packaging available on the market cannot fulfil the recycling targets set for packaging waste. In the case of reusable packaging, the producer/importer has to meet the collection (i.e., recovery from the domestic market) and reuse targets (not the recycling targets). Therefore, in the case of reusable packaging, there is no need to specify the suitability for recycling, as in this case it is important that the packaging is recovered from the domestic market of the Republic of Lithuania and reused for packaging purposes.

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Please note that when using this functionality, it is important to generate and validate the Product record-keeping summary before generating and validating the Packaging record-keeping summary in order to ensure that the packaging data is properly transferred to the Packaging accounting.

Important! If you tick the packaging column in the list of products in the "Available" column, remember that you must also register the flow of packaging in the Directory of Producers and Importers.

- o If you select "Not available", there will be no link between the list of products and the list of packaging and you will have to fill in the two logs separately. This option is recommended when the list of items and the list of packaging commodities do not coincide (i.e., there are more items in the list of commodities than in the list of products, so that in either case, the packaging record-keepings will need to be updated separately). Especially if there are many products, this will help to avoid errors and the risk that some of the data may not be entered due to oversight.
- Specify the date on which the supply of the taxable product to the market started.

Please note *The system will not allow the sale of a product to be entered in the log on an earlier date than the date on which it was placed on the market so the date must not be later than the date when the product was placed on the market.*

Once all the relevant information has been entered, select the "Add" + symbol and the taxable product will be added to the list (Fig. 13).

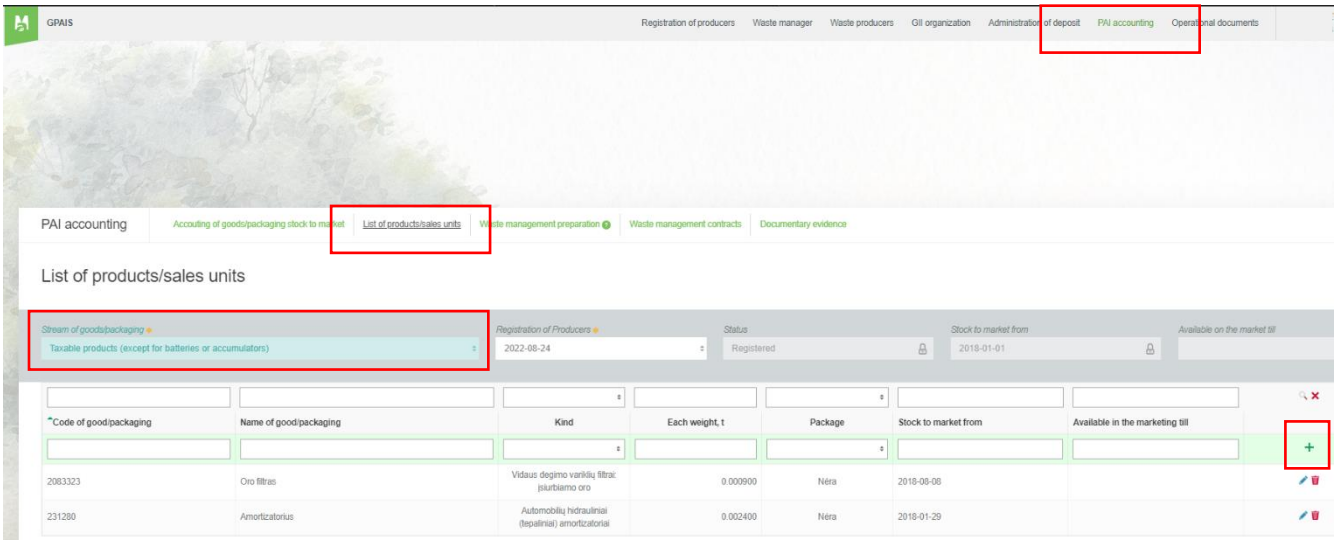

Fig. 13

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2.1.4. Adjusting the list of taxable products (except for batteries and accumulators)

The information in the list of taxable products may be adjusted. Tools used for adjustment (Fig. 14):

Edit entry -

Remove entry -

Copy the row -

When “Yes“ is selected in the “Packaging“ field -

Additional tools when selecting “Edit entry”:

Save changes -

Cancel changes -

Select the “ Edit entry ” symbol from the list and make corrections to the information for the specific taxable product; the entry is saved by selecting the “Sav e changes” symbol; to undo the correction of the entry and not save the changes, select the “Cancel changes” symbol.

The taxable product can be deleted from the list by selecting the “Remove entry” symbol .

Data on taxable products (except for batteries and accumulators) can be exported by clicking the “Export Data“ button (Fig. 14), and a report in Excel format will be sent to the user's device.

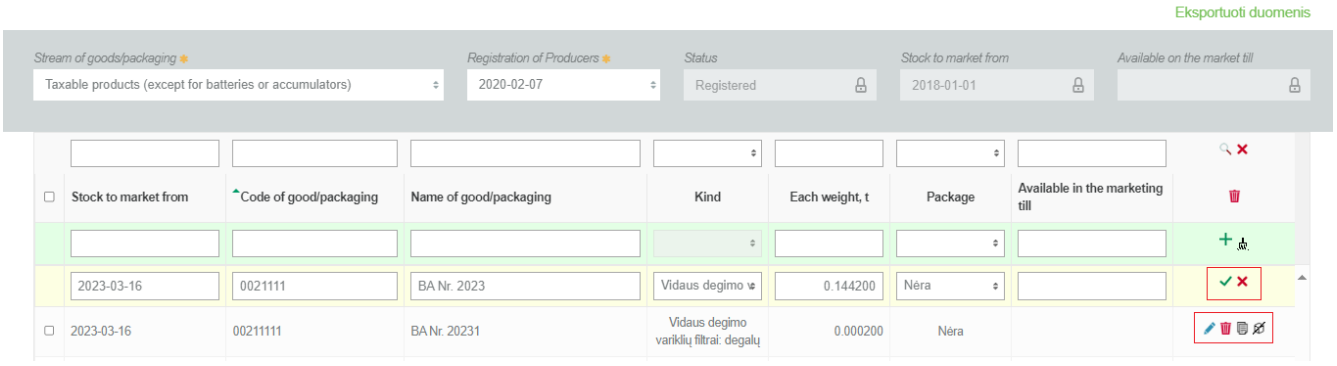

Fig. 14

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Please note
After adjusting the list entry, the information in the record-keeping log will also be updated.
Only taxable products which are not included in the the record-keeping log for which the summary has been drawn up or validated may be adjusted in the list. If you want to adjust a taxable product that is included in the log for which a summary has already been created, you will first need to give the log the status "Log in preparation". For more information, see Section 2.6.4 " Editing a log whose summary has already been formed"Editing a log whose summary has already been formed.

2.2. Record-keeping of batteries and accumulators in PPWIS

According to the Law on Waste Management (see current version), the following persons are obliged to keep records of batteries and accumulators:

- Producers: Persons who have registered their activities in accordance with the legal acts, who manufacture batteries or accumulators or import them into a Member State for business purposes.
- Importers: Persons who have registered their activities in accordance with the legal acts, who import and/or bring in batteries or accumulators from another country for the first time for business purposes (including batteries or accumulators incorporated into appliances or vehicles).

Also, those who acquire batteries and accumulators imported and/or brought into the territory of the Republic of Lithuania by means of leasing (financial leasing) from a financial institution providing leasing (financial leasing) services.

The main legal acts regulating the accounting requirements for batteries and accumulators in the Republic of Lithuania are the Law on Waste Management[14], the Rules on Product Accounting and Reporting of Waste Management Organisation Activities[15], the Rules on Registration of Producers and Importers[16], the Rules on the Management of Batteries and Accumulators and the Waste from Batteries and Accumulators[17] (please refer to the latest version of these legal cts).
In accordance with the Rules on Product Accounting and Reporting of Waste Management Organisation Activities, a list of batteries and accumulators is compiled, a log of batteries and accumulators is kept, and quarterly record-keeping summaries are formed and approved. Section III of the said Rules governs the procedure for submitting the record-keeping report.

In the execution of the record-keeping of batteries and accumulators at PPWIS, it is necessary to register in the PI Directory (see section 2.2.1 Registration In the Directory of Producers and Importers (hereinafter - the DPI) Registration in the Directory of Producers and Importers (DPI), a list of batteries and accumulators shall be drawn up (see section 2.2.2. List of batteries and accumulators), a log for

[14] Law on Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr
[15] Rules of Product Accounting and Reporting of Waste Management Organisation Activities https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344990/asr
[16] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr
[17] Rules on the Management of Batteries and Accumulators and the Waste from Batteries and Accumulators https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.157518/asr

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record-keeping of batteries and accumulators shall be filled in (see section 2.6 Log for record-keeping of batteries and accumulatorsLog of record-keeping of products), summaries shall be formed and approved (see section 2.7. Quarterly summary) and annual reports shall be generated and submitted (see section 2.8. Development and submission of the annual report).

According to the Law on Waste Management (see current version), a **battery (galvanic cell) or accumulator** is a source of energy produced by the direct conversion of chemical energy, consisting of one or more primary (disposable) or secondary (rechargeable) cells.

The Law on Pollution Tax[18] (see current version) defines **a galvanic cell (battery) and an accumulator** as follows:

- **A galvanic element (battery)** is a disposable, non-rechargeable chemical source of electric current, in which the energy of a chemical reaction is converted into a constant electric current.
- **An accumulato**r is a rechargeable chemical source of electrical current whose operation is based on reversible electrochemical reactions and which can be recharged when discharged by passing a direct current in the opposite direction through it.

According to the Law on Waste Management (see current version), there are two ways in which batteries and accumulators can be made available on the domestic market of the Republic of Lithuania:

- **Making available on the internal market of the Republic of Lithuania for business purposes** means the transfer, whether in return for payment or free of charge, to a third party within the territory of the Republic of Lithuania of batteries and accumulators, electrical and electronic equipment or vehicles shipped into the territory of the Republic of Lithuania or produced on the territory of the Republic of Lithuania or shipment into the territory of the Republic of Lithuania for own use of more than five batteries and accumulators, electrical and electronic equipment or units of vehicles, their production on the territory of the Republic of Lithuania in a calendar year;
- **Product use for own needs** means the use of products (electrical and electronic equipment, vehicles, oils, taxable goods) shipped into the territory of the Republic of Lithuania or manufactured on the territory of the Republic of Lithuania in the course of one's own operation, without passing them on to a third party.

2.2.1. Registration in the Directory of Producers and Importers (DPI)

Registration of producers and importers in the DPI shall be executed by logging in the PPWIS in the "PI Registration" section.

[18] Law on Pollution Tax https://e-seimas.lrs.lt/portal/legalActEditions/lt/TAD/TAIS.80721

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An economic entity must register in the DPI if it meets the criteria of the producer and/or importer set out in section 1.1. Which Producers and Importers are required to keep records in the PPWIS. Which Producers and Importers are required to keep records in the PPWIS.

The 'PI Information' tab in the 'PI Registration' section contains information on the producer and/or importer and its registered product/packaging flows (if any) (Fig. 15).

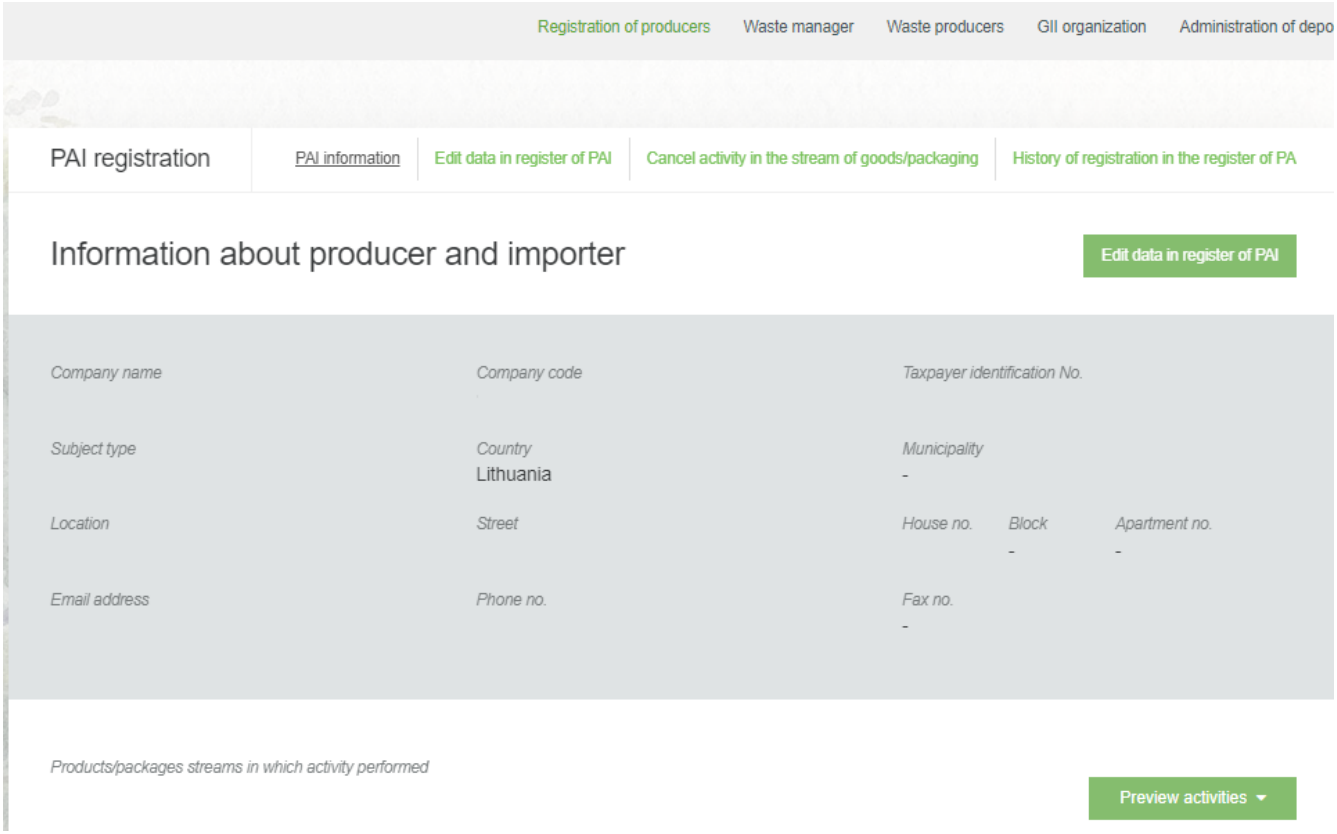

Fig. 15

Point 5 of the Rules on Registration of Producers and Importers[19] (see relevant version) indicates that an economic entity must register in the Directory of Producers and Importers at least one working day before the first time the corresponding products are placed in the domestic market of the Republic of Lithuania or they are exported from the Republic of Lithuania.

2.2.1.1. Registration

Registration in the DPI is carried out in the "Register in the PI Directory" tab (Fig. 16).

[19] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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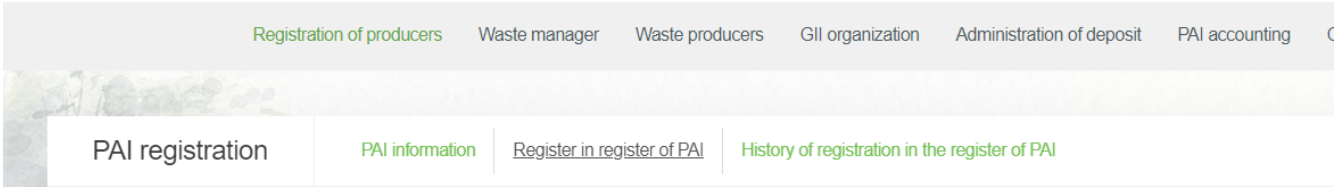

Fig. 16

The registration form contains general information about the economic entity (Fig. 17).

When registering in the PI Directory, please provide the contact details:

1. The contact data will already be filled out automatically according to the data you provided when registering the undertaking with PPWIS system. However, they can be changed if you want to indicate the contact details of another responsible person.

Please note
It is recommended that the indicated e-mail address be that of the person responsible for the PI record-keeping since notifications from the system about the actions carried out in the PI record-keeping are sent at the specified e-mail, e.g.:

- *Quarterly summary formed*
- *Quarterly summary approved*
- *You are late in approving the quarterly summary*
- *etc.*

2. Select the product flow - batteries or accumulators - that is relevant for the undertaking you represent. When the flow is selected, the fields for registering that flow appear.

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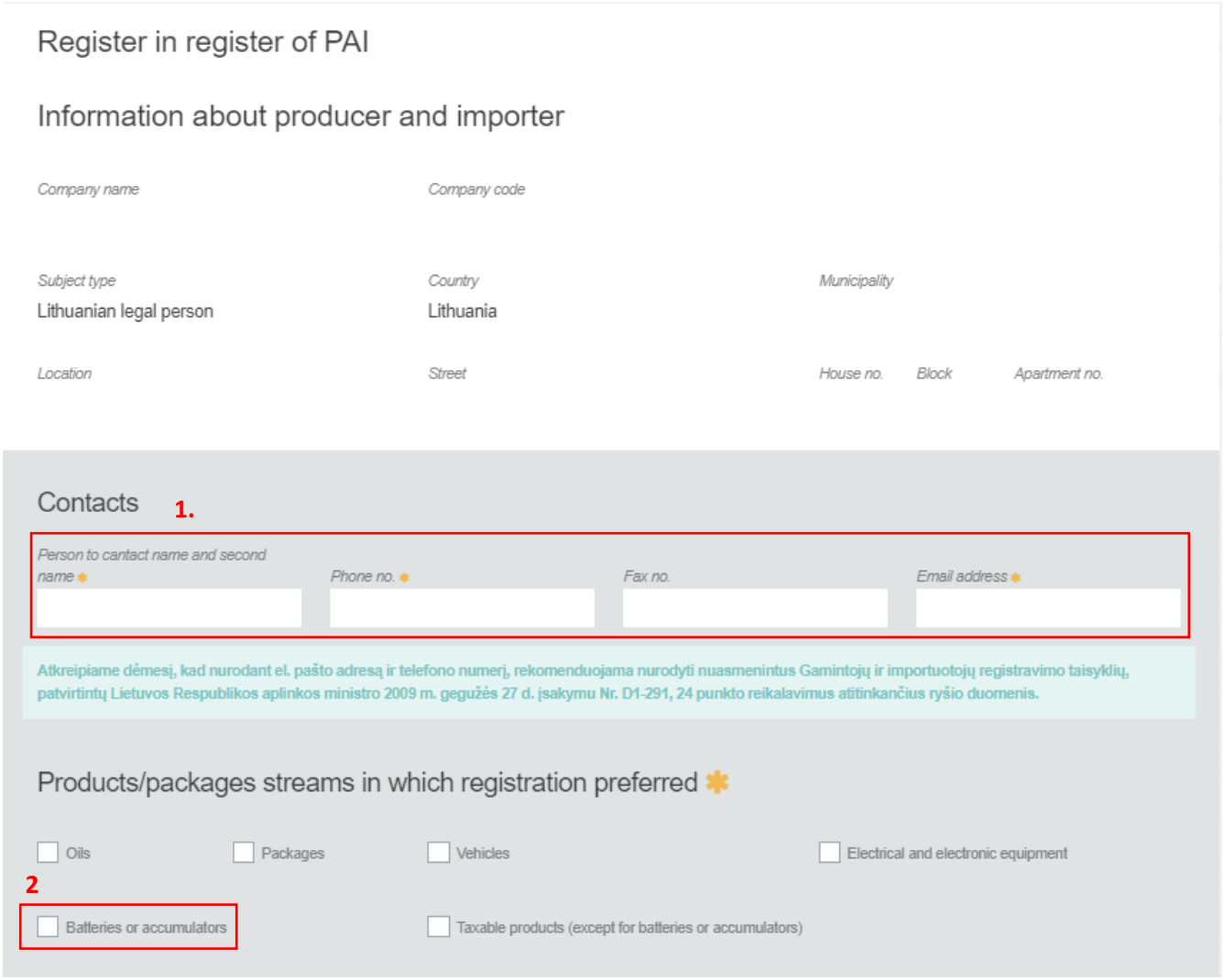

Fig. 17

If a natural person registers in the PI Directory, the type and number of the document attesting to the activity will have to be indicated. The document type shall be selected from the drop-down list (Fig. 18):

- Certificate of individual activity
- Farmer's certificate
- Business certificate

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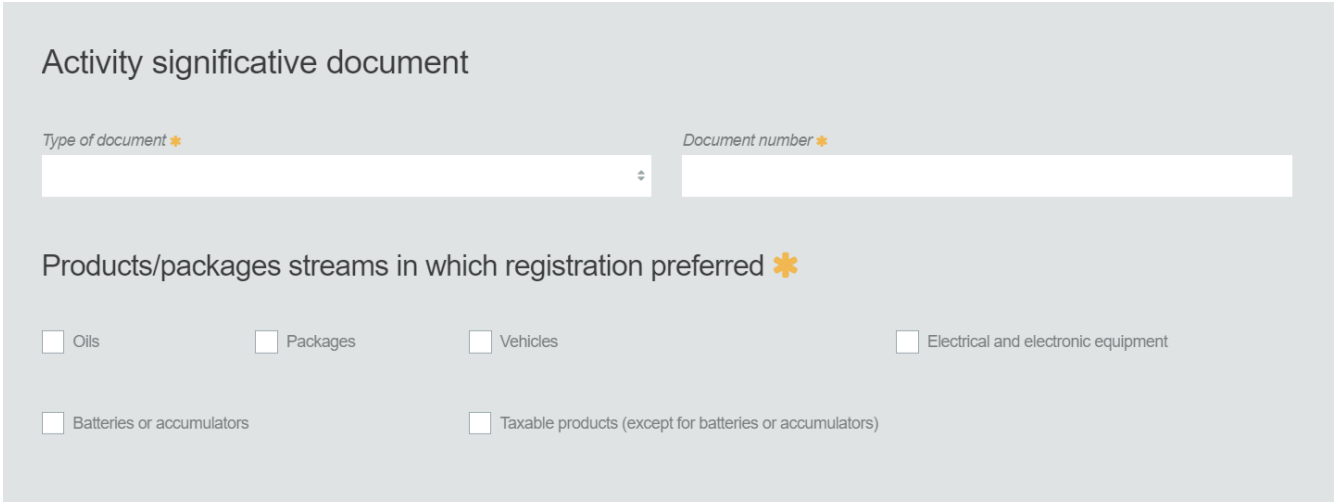

Fig. 18

In the next step of the registration, provide information on batteries and accumulators (Fig. 19):

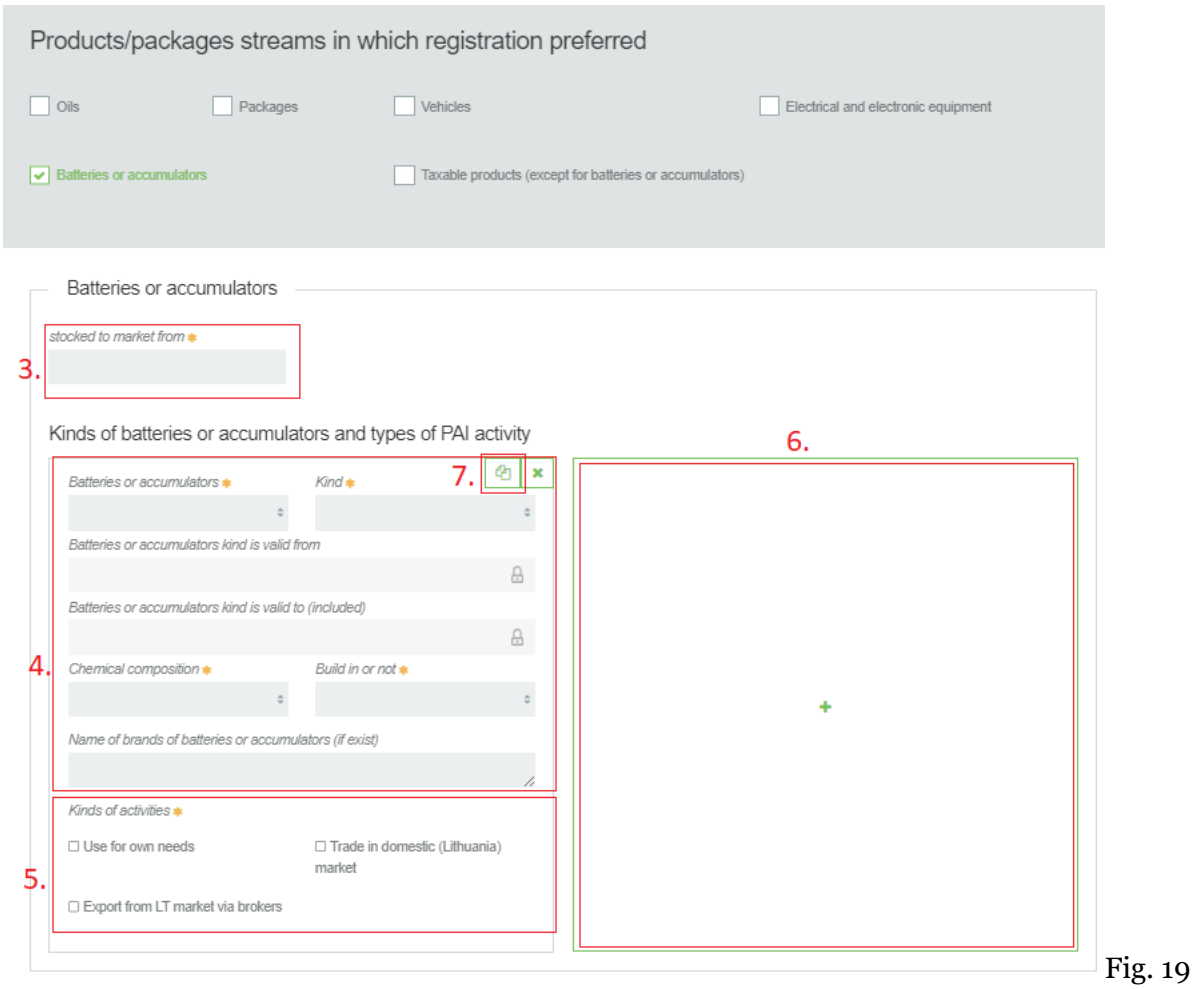

Fig. 19

3. In the field ‘Start of making available on the market’, indicate the date from which the economic entity started making batteries and accumulators available on the market.

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4. Select the information relevant to your product:

- It is a battery or accumulator;
- Type of battery or accumulator. Select from the drop-down list:
- Portable;
- Industrial;
- Designed for cars.
- The type of batteries and accumulators is valid from (the start validity date is automatically filled in the field from the battery and accumulator types classifier. The field is not editable.)
- The type of batteries and accumulators is valid until (inclusive) (the end validity date is automatically filled in the field from the battery and accumulator types classifier. The field is not editable.)

According to the Rules on the Management of Batteries and Accumulators and Waste Batteries and Accumulators [20](see current version), there are the following types of batteries and accumulators:
Batteries or accumulators for cars. The batteries or accumulators used for lighting the car, starting the starter or the engine;
Industrial batteries or accumulators. The batteries or accumulators designed for industrial or professional use only or for use in all types of electric vehicles;
Portable batteries or accumulators. The batteries, button-shaped cells, compound batteries or accumulators which are sealed, can be portable and are not attributed to industrial or automotive batteries or accumulators.

- Chemical composition:
  - Other;
  - Nickel-cadmium;
  - Lead.
- Built-in or non-built-in;

Important!
Built-in batteries and accumulators are not subject to tax. The tax is only payable on products provided separately.

- Enter the name of the brand if available (this information is optional).

5. Choose relevant activities. Several modes of operation can be selected for one type of battery or accumulator. After selecting the operation method "Domestic Trade", specify the way in which taxable products are made available to the internal market: 'Retail', 'Wholesale' or 'Distance trading'.

6. If several types of batteries and accumulators are relevant for the economic entity, add an additional type by selecting symbol + and indicate the relevant information according to points 4 and 5.

[20] Rules on the Management of Batteries and Accumulators and the Waste from Batteries and Accumulators https://e-seimas.lrs.lt/portal/legalActEditions/lt/TAD/TAIS.157518

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The Rules for submission of reports on keeping records of products and waste management organisation activities stipulate that a producer and/or importer who exports and/or removes products from the territory of the Republic of Lithuania through third parties must have a contract with a third party regarding the export and/or taking out of the products owned by the producer and/or importer from the territory of the Republic of Lithuania and copies of documents certifying the export and/or taking out of the products from the territory of the Republic of Lithuania, certified by the third-party responsible person.

Please note
When registering with the PI Directory, indicate only the product flows and activities that are relevant to you.

If you choose one of the ways of making available on the domestic market of the Republic of Lithuania (use for own needs or trade in the domestic market of the Republic of Lithuania), you must additionally specify the methods of liability for non-built-in batteries and accumulators supplied to the Lithuanian domestic market.

Please note
For built-in batteries and accumulators, there is no need to specify the mode of liability.

The methods of liability shall be specified separately, depending on the method of making available on the Lithuanian domestic market (Fig. 20). If you have chosen only one method of making available on the Lithuanian domestic market (either the use for own needs or trade for the domestic market of the Republic of Lithuania), then you must choose only one method of making available on the market.

7. The copy button is intended for copying the entity's DPI data block. By clicking this button next to the entry, a copy of the product and activity method block will be created in the newly added field.

8. The same ways of fulfilling liabilities and the period of time from when and until when the chosen method of liability was applied to the domestic market of the Republic of Lithuania, both for the use of own needs and trade for the domestic market of the Republic of Lithuania can be used:

- Individually - if you do not belong to a Licensed organisation that organises the management of waste batteries and accumulators and educates the public on your behalf.
- Collectively - if you belong to a Licensed organisation of producers and importers.
- If you have chosen to make non-built-in batteries and accumulators available on the domestic market of the Republic of Lithuania, you can additionally choose the liability option “Payment of Tax”, which is relevant if you have opted for payment of the environmental pollution tax on **non-built-in batteries**

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or accumulators placed on the Lithuanian market, and if you fail to fulfil the obligations imposed on producers and importers either collectively or individually.

Please note
The box of the licensed organisation is linked to the account of the licensed organisation. If you have a contract with an organisation, however, if you choose the "Collectively" method of responsibility, you do not see the organisation option, contact the organisation. It must present information in its PPWIS account that it has entered into a contract with you.

The interactive box "Licensed organisation" is activated by selecting the "Collectively" method of liability. You need to select the organisation that identified you as a member. Do not forget to indicate the date from which the licensed organisation will fulfil the obligations of producers and importers for you.

Please note
The date of liability "from" must not be the date of the conclusion of the contract, but the date of the start of the validity of the contract.
Please indicate the 'until' date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

9. After filling in the relevant boxes, the registration data can be saved by selecting "Save". Your data will be saved, but the registration application will not be submitted yet and you will not be able to start record-keeping (Fig. 20).
10. The application for registration with DPI shall be submitted by selecting "Submit an application" (Fig. 20).

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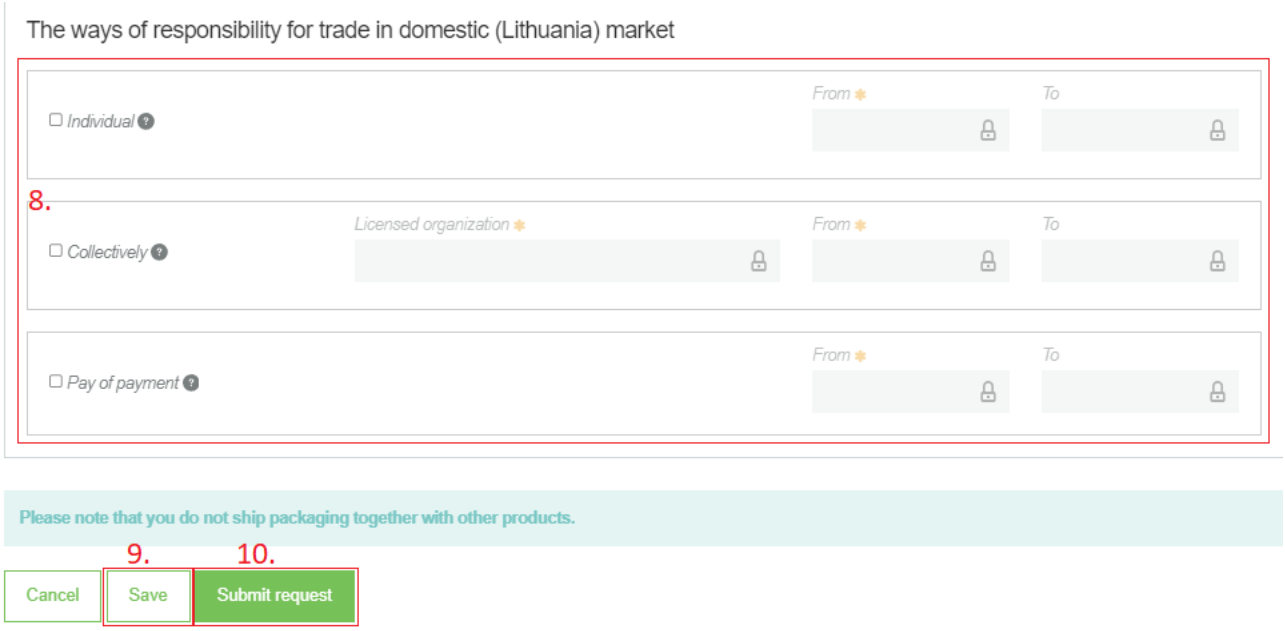


Fig. 20

Please note
Only the flows for which the undertaking meets the concept of the Producer and/or Importer of that flow can be registered with the DPI.
The obligation to submit data on the products and packaging to the PPWIS came into existence in 2018, so if the undertaking commenced its operations earlier and indicated this in the DPI, records in the PPWIS are still kept since 2018.
As far as registration of several flows of products is concerned, you will need to provide information on each flow individually.
When recording the flow of batteries and accumulators, it may also be necessary to record flows of packaging, electrical and electronic equipment, and/or vehicles.

2.2.1.2. Adjustment of the data in DPI

All DPI registration data can be adjusted and this is done if:

- Communication data have changed;
- Other types of batteries or accumulators have become available in the undertaking;
- Introduction of additional modes of operation;
- The method of responsibility has changed;
- If you have stopped supplying one of several product flows to the market, you must apply for de-registration of the flow from DPI (see section 5“De-registration from the PI Directory“”)

Sensitivity: Confidential

Point 14 of the Rules on Registration of Producers and Importers stipulates that the Directory-registered entity must submit an Application containing changed data, using the PPWIS, at least within 10 working days from the date of the change in the data.

In order to edit data in the DPI, click "PI Registration" section and select "Edit Data in DPI" tab. Then select the flow in which you want to make corrections (Fig 21).

Please note
When performing PI data corrections, you must enter the reason for the data correction (Fig. 21).

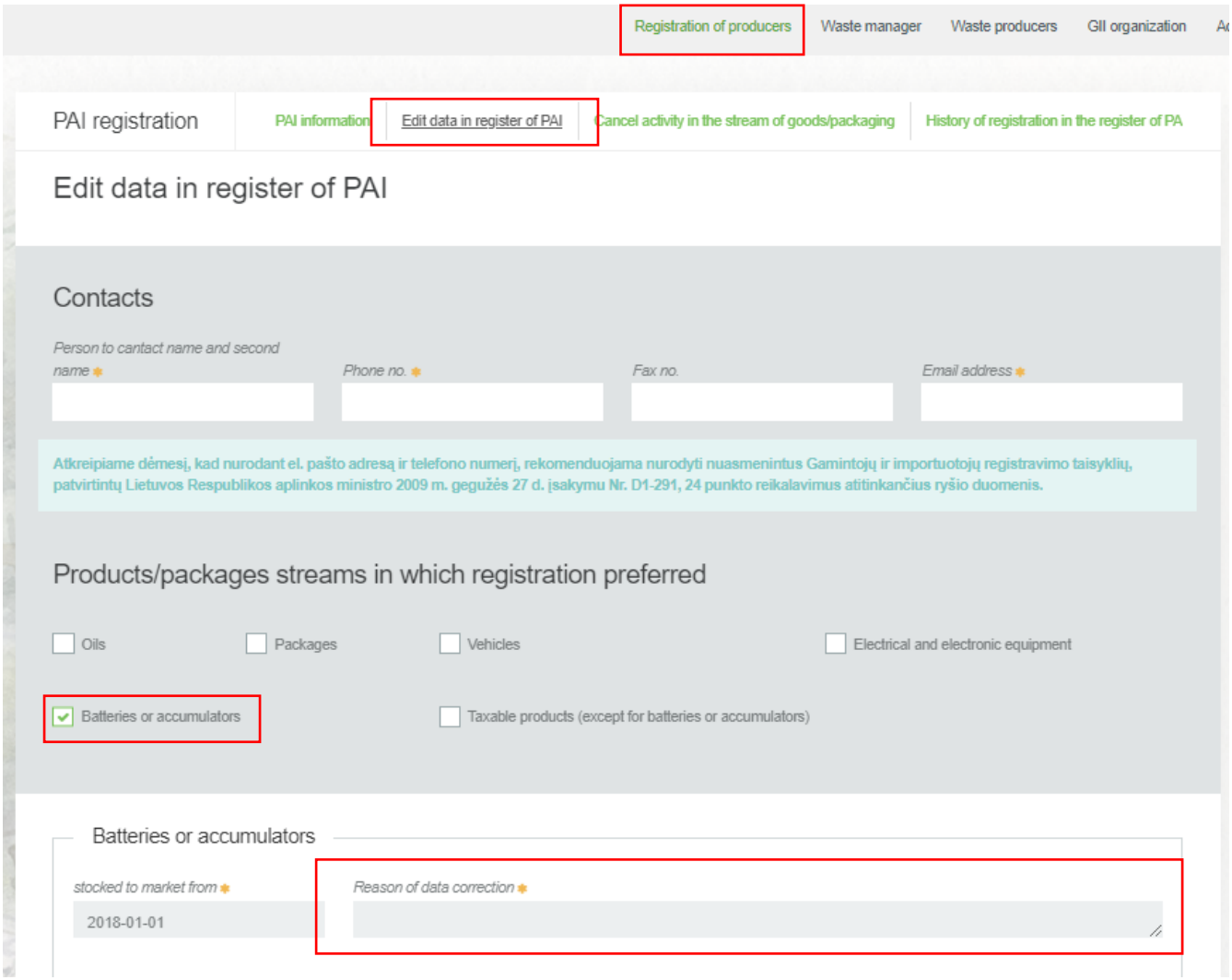


Fig. 21

After specifying the reason for data correction, perform necessary changes.

Specify modes of operation for already indicated batteries or accumulators or add a new type of batteries or accumulators by clicking "ADD" symbol + and selecting new types from a drop-down list (Fig. 22):

Sensitivity: Confidential

- It is a battery or accumulator;
- Type of battery or accumulator;
- Portable;
- Industrial;
- Designed for cars.
- Chemical composition:

– Other;

– Nickel-cadmium;

– Lead.

- Built-in or non-built-in;
- Enter the name of the brand if available (this information is optional);
- Specify the methods of operation.

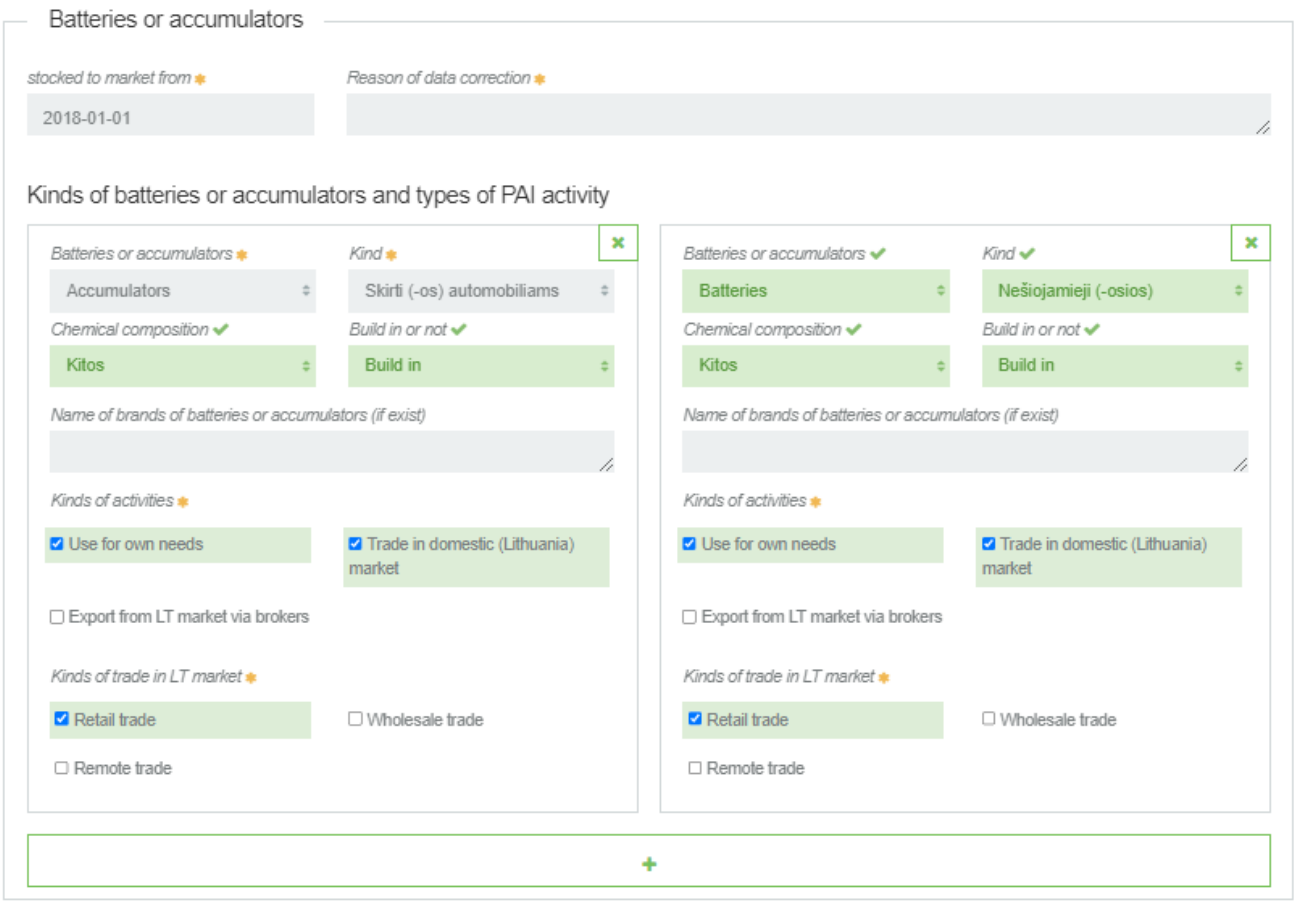


Fig. 22

Sensitivity: Confidential

If the method of responsibility changes, enter the expiration date of the previous method in the “Until” field. Then select a new liability method and enter the start of its effective date in the "From" section (Fig. 23).

Please note
Please indicate the ‘until’ date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

After making the necessary corrections, select “Save”, thus the corrected data will be saved, but the correction request will not be submitted yet. Select “Submit request” and the request will be submitted (Fig. 23).

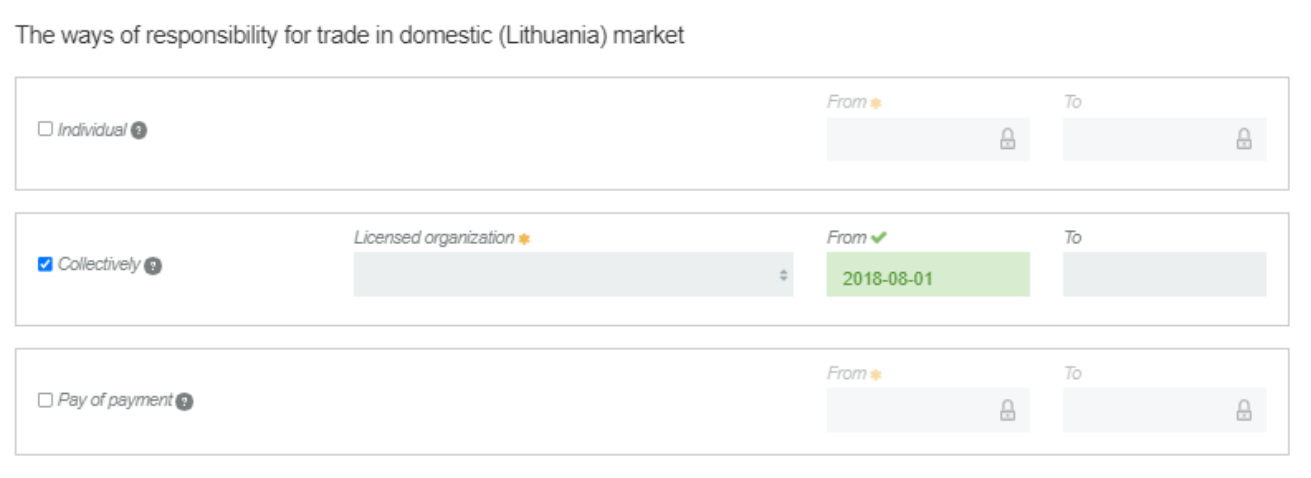


Fig. 23

In case of any errors in the registration request, the system will reject the request and display a message that the registration request contains errors. Fields with identified errors will be highlighted in red and a comment about the error in red font will appear underneath (Fig. 24).

Sensitivity: Confidential

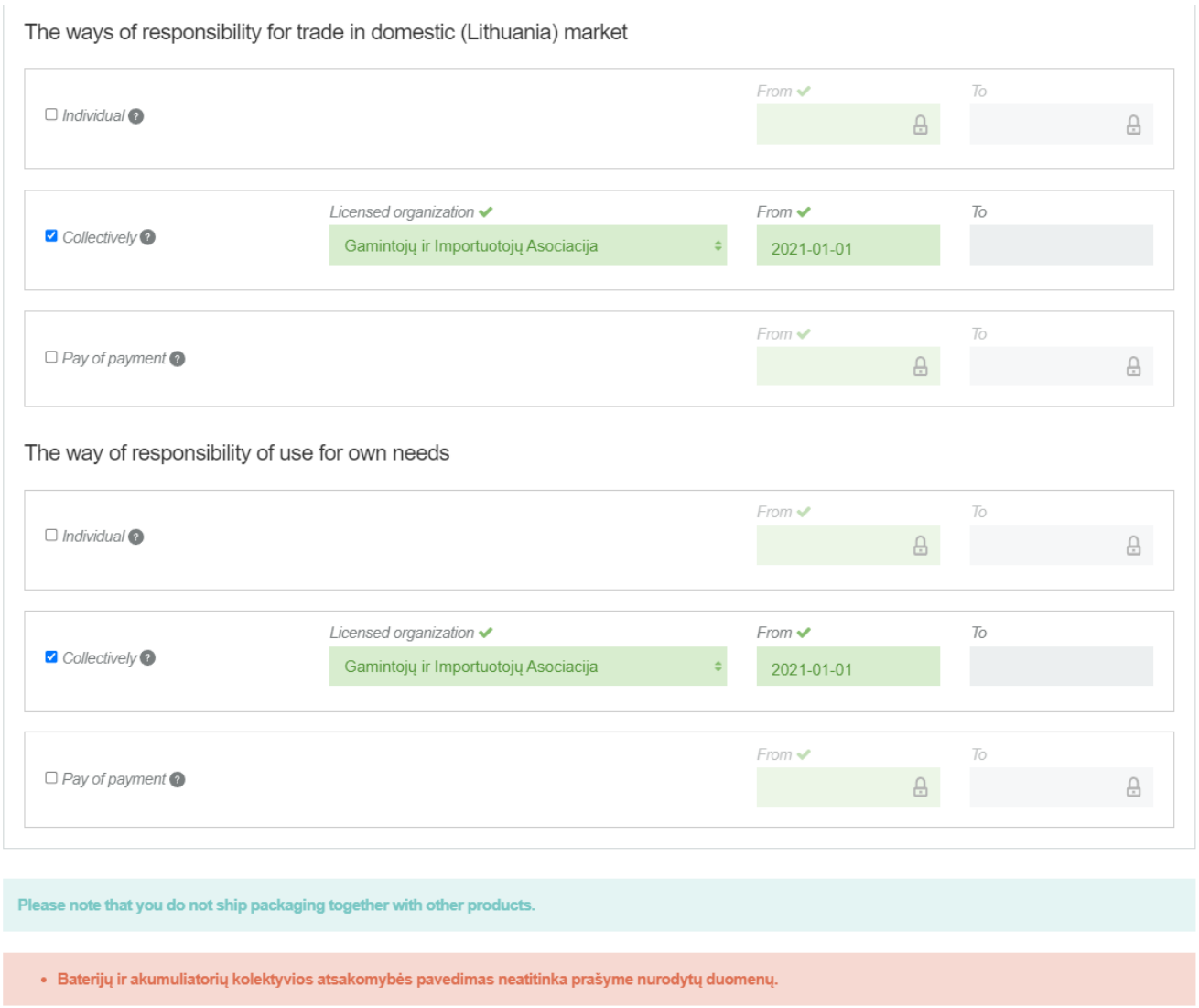


Fig. 24

Once the errors have been corrected, select “Submit Request” again.

2.2.1.3. Preview of the registration

Once the registration with the DPI is complete, information about all registered flows will be displayed in the “PI Information” tab of the “PI Registration” section.

When more than one product flow is registered, you can preview information of each flow individually by selecting a desired flow from a drop-down list that appears after clicking the “Preview Activities” (Fig. 25). Product data and methods of responsibility are displayed in different tabs.

Sensitivity: Confidential

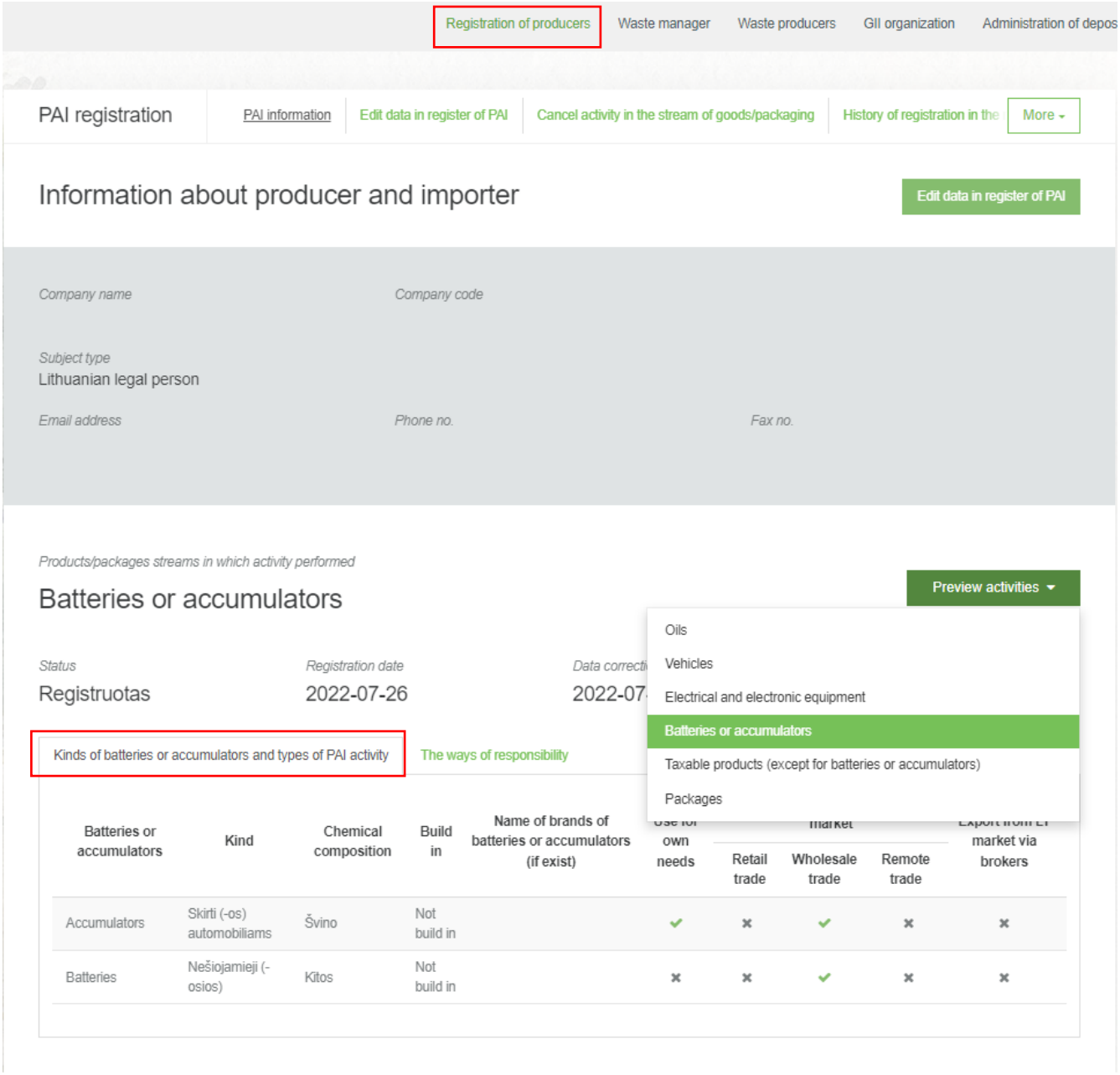


Fig. 25

"History of Registration with the DPI" tab presents registrations and history of registration data corrections: date, time, and status (Fig. 26).

Sensitivity: Confidential

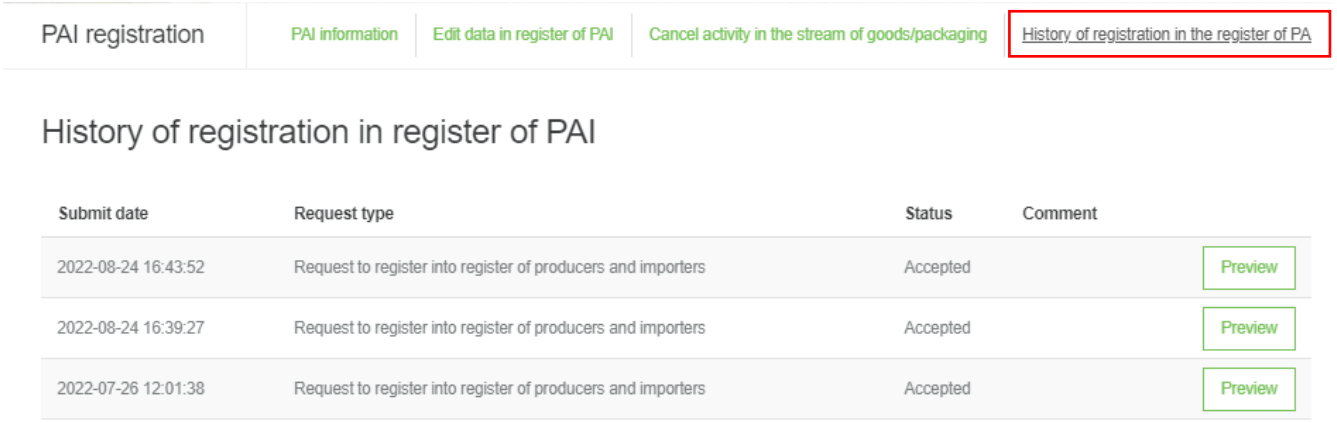


Fig. 26

Please note
Record-keeping of products will only present product flows, modes of operation and other data that you have registered with the DPI.
DPI corrections will only appear when the request is listed as "Accepted".

2.2.2. List of batteries and accumulators

Compilation and completion of the product list is regulated under Point 3 of Rules of Product Accounting and Reporting of Waste Management Organisation Activities (see current version).
In accordance with the above-mentioned regulations, new products shall be added to the product list at least within 5 working days from making a new product available on the domestic market of the Republic of Lithuania. (See current version of the rules).

In order to keep records of batteries and accumulators and fill in the Log of the Organisation of the Supply of Batteries and Accumulators on the Market and the Waste Management of Batteries and Accumulators, you first need to fill in the Product List. The list is linked to the log of record-keeping of batteries and accumulators; therefore, only the commodities to be entered in the list may be entered in the log. For more information on completion of the log, see Chapter 2.6. "Log for record keeping of productsLog of record-keeping of products.

The list of PPWIS products includes the following information about batteries and accumulators made available on the domestic market of the Republic of Lithuania:

- Unique codes (non-repeating, intended for identification of a specific product, must coincide with the code used to identify this product in the record-keeping);
- Exact names;
- Whether the product is a battery or an accumulator;

Sensitivity: Confidential

- Type of battery or accumulator (Portable; Industrial; for Cars);
- Chemical composition of the battery or accumulator (Other; Nickel-Cadmium; Lead);
- Whether the battery or accumulator is built-in or non-built-in;
- The weight of the product unit in tons to the nearest gram (6 digits after the decimal point);
- Link to the list of packaging;
- Date of the start of supply of the product to the domestic market of the Republic of Lithuania;
- Date of removal from the domestic market of the Republic of Lithuania (this date is indicated from the day when the producer or importer stops supplying this product to the domestic market of the Republic of Lithuania).

Please note
In the list, you will only be able to select only the types that are indicated in the DPI during PI registration.
Specify the date of removal of the battery or accumulator from the domestic market of the Republic of Lithuania only if it is known.

Important!
Product information in PPWIS must correspond to the information in the undertaking's accounting software or other documentation.

2.2.3. Filling in the list of batteries and accumulators

The list of batteries or accumulators is compiled in the "PI Accounting" section on the "Lists of Product/Commodity Units" tab. To start filling in the list of batteries or accumulators, select Batteries or accumulators" from the drop-down list of product/packaging flows (you will see all flows registered in DPI in the list) (Fig. 27).

Specify the details of the battery or accumulator to be listed (Fig. 27):

- Specify the unique code and name of the battery or accumulator (the name does not have to be unique and may be the same for several products);
- Specify the type of battery or accumulator, chemical composition, built-in or non-built-in (you will only see the selections you have registered in DPI);
- Specify the weight of the battery or accumulator in tons (6 digits to the nearest the decimal point);

Please note
If the battery or accumulator weighs less than 1g (7 digits to the nearest decimal place in tons), the weight can be 'enlarged'. The undertaking should note this in the product record-keeping procedure approved by the manager.

Sensitivity: Confidential

- In the field “Packaging”, you will have two options:
  - “Available” - this option is available if the product for which you are filling in information has packaging. If you select “Available”, the system will automatically redirect you to the commodity packaging card, which must contain the packaging information for the product:
- Has been made available on the market since - the date of making available on the market is indicated ;
- Name - the name of the specific packaging is indicated;
- Packaging category - select a packaging category from the drop-down list;
- Type of packaging - from the drop-down list, select the type of packaging valid from the date indicated in the “Start of making available on the market” field, and its packaging type code is selected. The value is not allowed to be selected until the field “Start of making available on the market since” has been filled in.
- The number of products per packaging – the number of products in one packaging is indicated;
- The weight of the packaging, t - the weight in tons per packaging, 6 digits to the nearest the decimal point, is indicated;
- Single-use/reusable - choose from a drop-down list whether the packaging is single-use or reusable;
- Recyclable/non-recyclable — select whether the packaging is recyclable or non-recyclable[21] from the drop-down list (if you select reusable packaging, this field will be inactive[22]);
- Made available on the market until - indicate the date of the end of making available on the market (only if it is specifically known that the packaging is no longer available on the market).

Once the product packaging information has been filled in, the product is saved in the list (for more information on filling in the list of packages, see section 3.2.1 “Completing the list of packaging marketable unitsFilling in the list of commodity units”). The advantage of this feature is that when filling in the product log, the packaging record-keeping data automatically appears in the packaging accounting as well, so you do not have to enter the same data twice. This option is tailored for record-

[21] More information on the classification of packaging for recycling/non-recycling see on the website of the Ministry of Environment https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

[22] The attribute “recyclable/non-recyclable” is only relevant in the case of single-use packaging, as p. 24.11 of the Rules on the Management of Packaging and Packaging Waste specifies that when record-keeping of single-use packaging, an additional indication shall be given as to how the packaging (its waste) is treated, i.e., whether it is recyclable or non-recyclable (see the current version of the version of the Rules on the Management of Packaging and Packaging Waste https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr).
The obligation to indicate whether the packaging is recyclable or non-recyclable in the case of disposable packaging is linked to the fulfilment of the management targets set - if the packaging is not recyclable, it is clear that the producer or importer making such packaging available on the market cannot fulfil the recycling targets set for packaging waste. In the case of reusable packaging, the producer/importer has to meet the collection (i.e., recovery from the domestic market) and reuse targets (not the recycling targets). Therefore, in the case of reusable packaging, there is no need to specify the suitability for recycling, as in this case it is important that the packaging is recovered from the domestic market of the Republic of Lithuania and reused for packaging purposes.

Sensitivity: Confidential

keeping purposes and is convenient in case of coinciding lists of packaging and products. Also, when using this functionality, it is important to generate and validate the Product record-keeping summary before generating and validating the Packaging record-keeping summary in order to ensure that the packaging data is properly transferred to the Packaging accounting.

Important! If you tick the packaging column in the list of products in the "Available" column, remember that you must also register the flow of packaging in the Directory of Producers and Importers.

- If you select "Not available", there will be no link between the list of products and the list of packaging and you will have to fill in the two logs separately. This option is recommended when the list of items and the list of packaging commodities do not coincide (i.e., there are more items in the list of commodities than in the list of products, so that in either case, the packaging record-keepings will need to be updated separately). Especially if there are many products, this will help to avoid errors and the risk that some of the data may not be entered due to oversight.

- Specify the date on which the supply of the battery or accumulator to the market started.

Please note *The system will not allow sales of the product to be entered in the log at the date earlier than the date indicated in the list, so the date must be no later than the date the product was placed on the market.*

Once all the relevant information has been entered, select the "Add" + symbol and the battery or accumulator will be added to the list (Fig. 27).

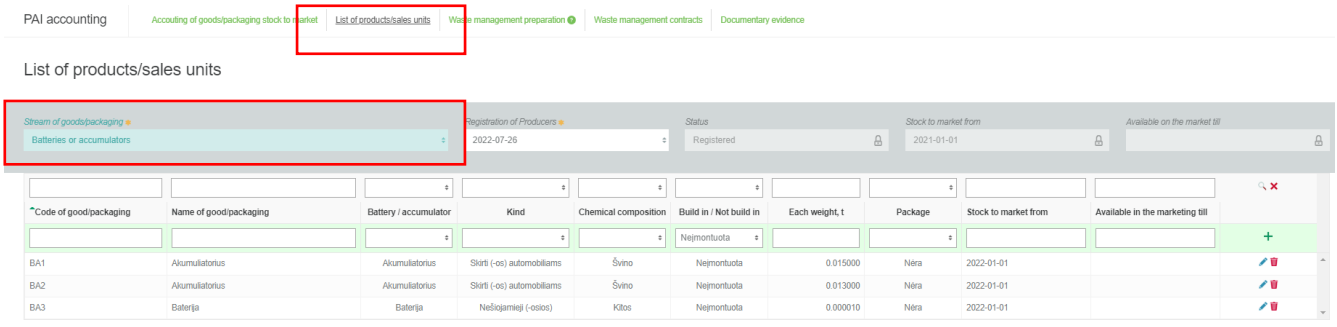


Fig. 27

2.2.4. Adjustment of the list of batteries and accumulators

Sensitivity: Confidential

The information in the list of batteries and accumulators may be adjusted. Tools used for adjustment (Fig. 28):

Edit entry -

Remove entry -

Copy the row -

When “Yes“ is selected in the “Packaging“ field -

Additional tools when selecting “Edit entry”:

Save changes -

Cancel changes -

Select the “ Edit entry ” symbol from the list and make corrections to the information for the specific battery or accumulator; the entry is saved by selecting the “Save changes” symbol; to undo the correction of the entry and not save the changes, select the “Cancel changes” symbol.

The battery or accumulator can be deleted from the list by selecting the “Remove entry” symbol .

Battery and accumulator data can be exported by clicking the “Export Data“ button (Fig. 28), and a report in Excel format will be sent to the user's device.

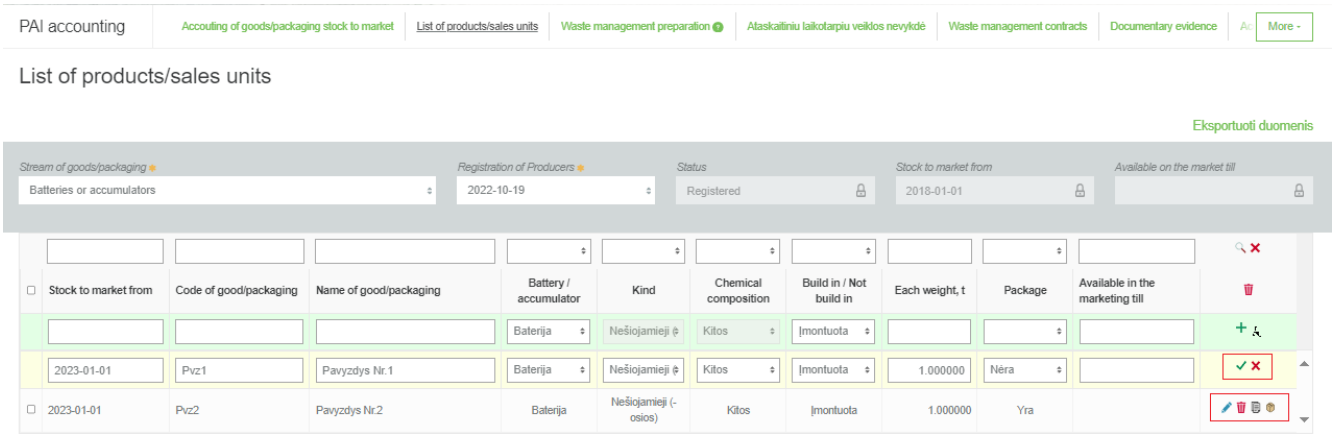


Fig. 28

Please note
After adjusting the list entry, the information in the record-keeping log will also be updated.

Sensitivity: Confidential

Only batteries and accumulators which are not included in the the record-keeping log for which the summary has been drawn up or validated may be adjusted in the list. If you want to adjust the battery or accumulator that is included in the log for which a summary has already been created, you will first need to give the log the status "Log in preparation". For more information, see Section 2.6.4 " Editing a log whose summary has already been formed"Editing a log whose summary has already been formed.

2.2.5. Battery flow registration in PPWIS (from 11 August 2025)

Manufacturers and importers can register in PAIS by logging into PPWIS under 'PAI registration'.

An economic operator must register in PAI if it meets the criteria for manufacturers and/or importers set out in section 1.1, "Which manufacturers and importers are required to keep records in PPWIS."

The "PAI information" tab in the "PAI registration" section contains information about the manufacturer/importer and their registered product/packaging flows (if any) (Fig. 15).

According to the Waste Management Law (see the current version), there may be one way in which batteries are supplied to the domestic market of the Republic of Lithuania:

- Supply to the domestic market of the Republic of Lithuania for business purposes – transfer of batteries or accumulators manufactured in the territory of the Republic of Lithuania, transfer of batteries or accumulators manufactured in the territory of the Republic of Lithuania to another person in the territory of the Republic of Lithuania for a fee or free of charge, or import of more than 5 batteries into the territory of the Republic of Lithuania for personal use, manufactured in the territory of the Republic of Lithuania during a calendar year;

Registration in the PAI is carried out on the card "Register in the PAI database" (Fig. 215).

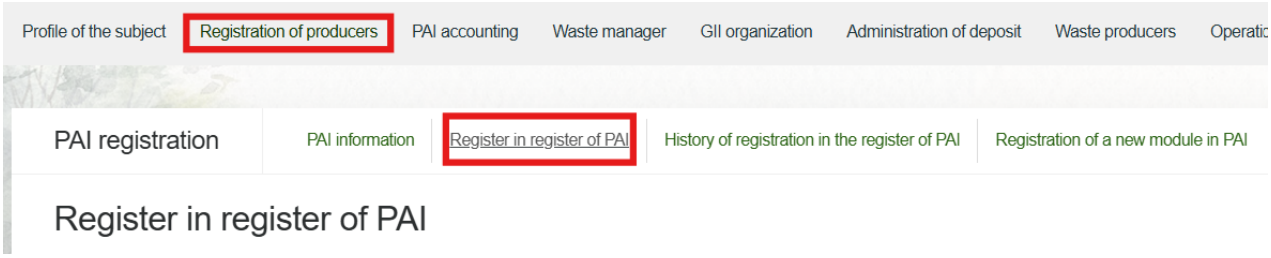


fig. 215

The registration form contains general information about the economic entity (Fig. 216).

When registering in the PAI directory, please provide your contact details:

Sensitivity: Confidential

1. The contact details will be automatically filled in based on the information you provided when registering your company in the PPWIS system. However, you can change them if you want to specify the contact details of another responsible person.

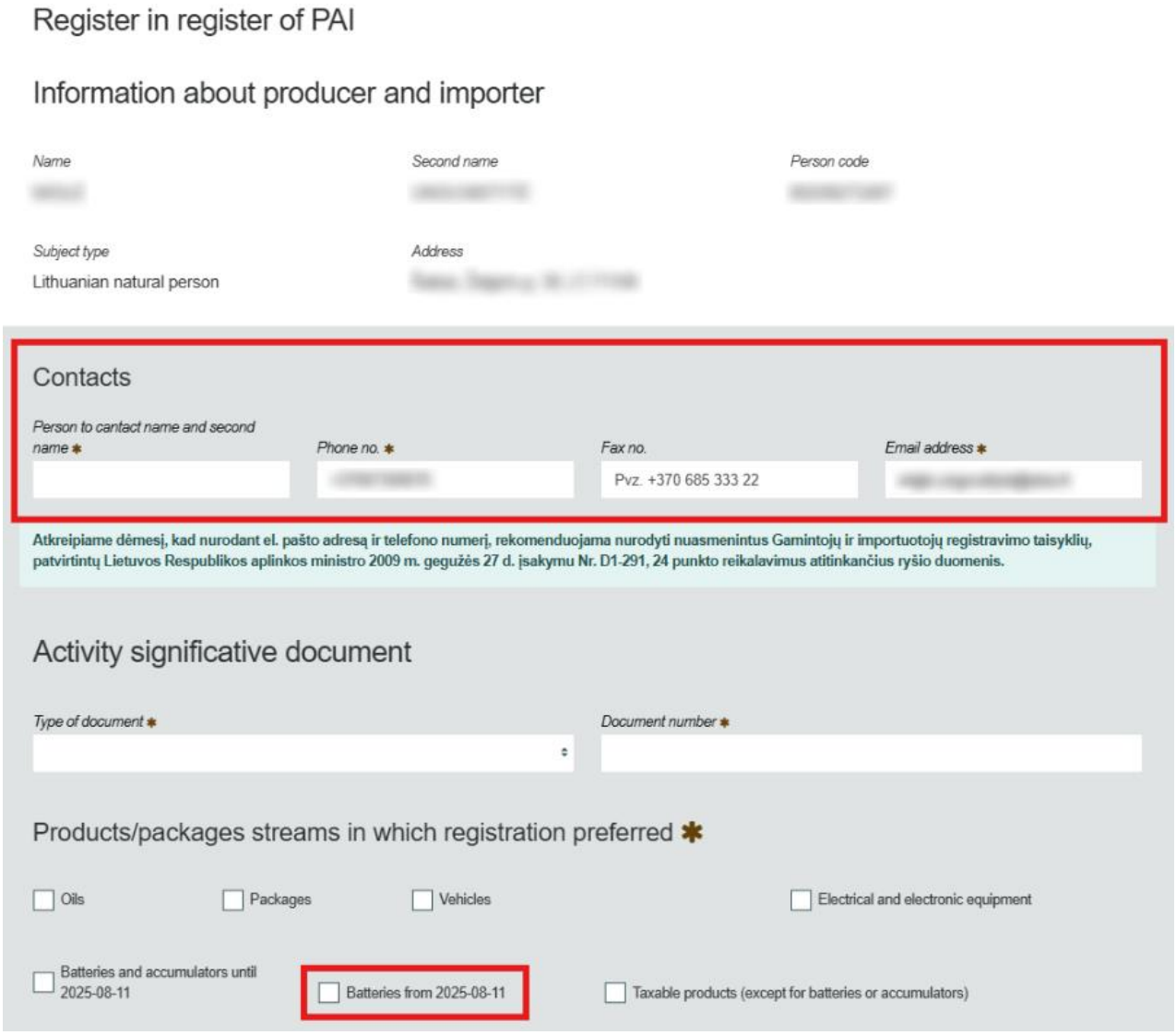


Fig. 216

Please note

It is recommended that the email address provided belongs to the person responsible for PAI accounting, as notifications from the system about actions performed in PAI accounting are sent to the specified email address, for example:

- *Quarterly summary generated*
- *Quarterly summary approved*
- *You are late in approving the quarterly summary*
- *Etc.*

Sensitivity: Confidential

1. Select the flow of registered products relevant to the company you represent – batteries. After selecting the flow, the fields for registering that flow will appear.

If a natural person is registering in the PAI database, it will also be necessary to specify the type and number of the document certifying the activity. The type of document is selected from a drop-down list (Fig. 217):

- Individual activity certificate;
- Farmer's certificate;
- Business certificate;

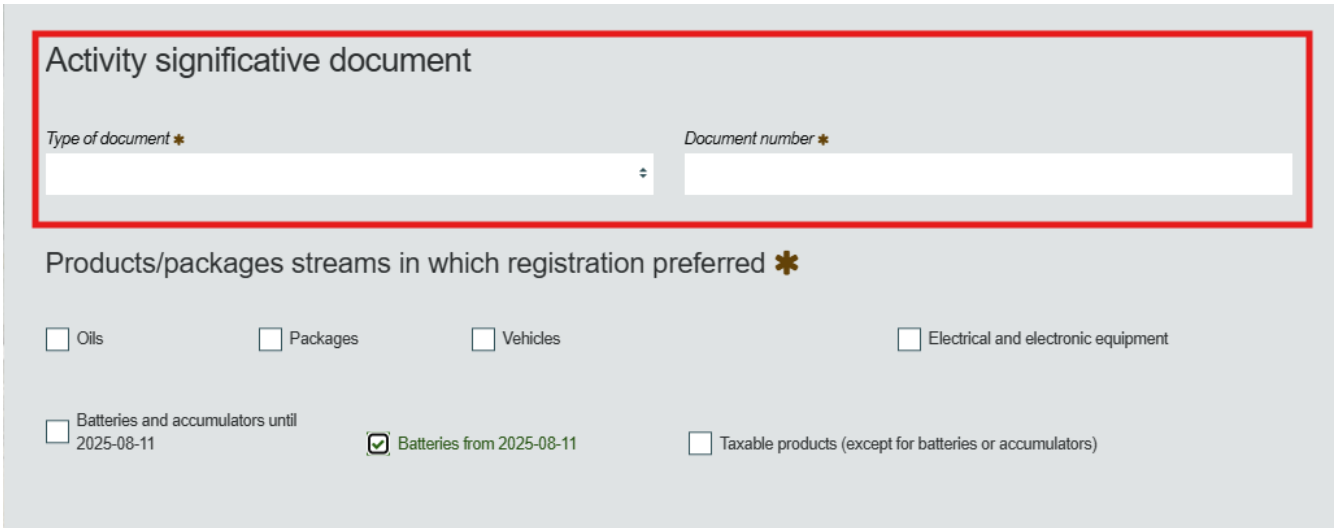


Fig. 217

Sensitivity: Confidential

2. In the next step of the registration process, provide information about batteries and accumulators (Fig. 218):

In the field "Placed on the market since," indicate the date on which the economic operator began placing batteries and accumulators on the market.

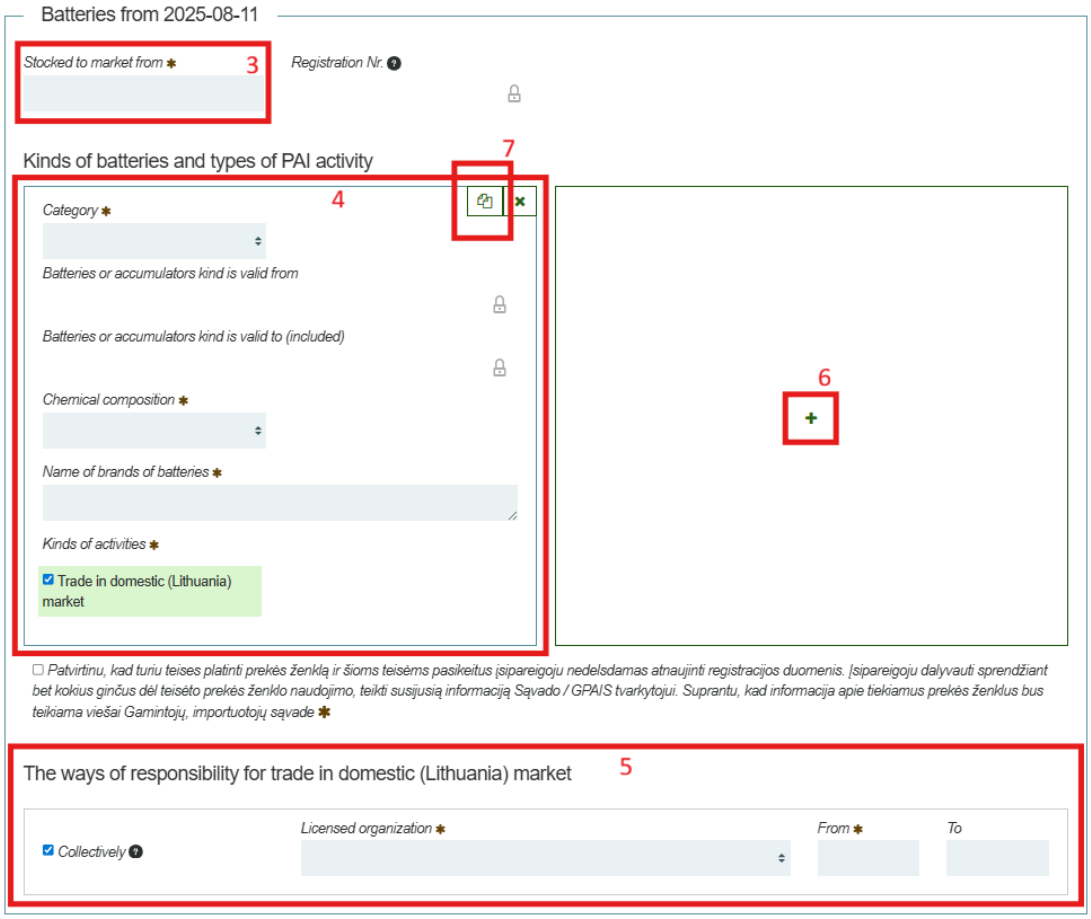


Fig. 218

3. Select the relevant information for your product:

- Battery type. Select from the drop-down list:

– Automotive;

– Electric vehicles;

– Small vehicles;

– Portable;

– Industrial;

- BAA type valid from (the field is automatically filled in with the start date of validity from the battery and accumulator type classification. The field cannot be edited).

Sensitivity: Confidential

- BAA type valid until (inclusive) (the field is automatically filled in with the expiry date from the battery and accumulator type classification. The field cannot be edited).
- Chemical composition:

– Other;

– Lithium;

– Nickel;

– Nickel-cadmium;

– Lead acid;

- Enter the brand name, if any (this information is mandatory).

5. The relevant mode of operation is already selected automatically, and only one mode of operation is possible for battery flows: "Trade on the domestic market of the Republic of Lithuania." For trade on the domestic market of the Republic of Lithuania, only one method of fulfilling responsibilities and the period from when to when the selected method of responsibility was applied is possible:

- "Collectively" – if you belong to a licensed organization of manufacturers and importers.

Please note
The Licensed Organization field is linked to the Licensed Organization account. If you have a contract with an organization but do not see the organization option when selecting the "Collectively" liability option, please contact the organization. They must provide information in their PPWIS account that they have entered into a contract with you.

When you select the responsibility type "Collectively," the interactive field "Licensed organization" becomes active. In this field, you must select the organization that has designated you as a member. Do not forget to specify the date from which the licensed organization will perform the duties of manufacturers and importers on your behalf.

Please note
The "from" date of liability must be the date on which the contract came into force, not the date on which it was concluded.
Only indicate the "to" date of liability if you know that the method of performing the liability has changed.
The periods of the selected liability methods may not overlap by even one day.

6. If several types of batteries are relevant to the economic operator, add an additional type by selecting the "Add" symbol and provide relevant information in accordance with points 4 and 5.

Please note
When registering in the PAI database, only indicate the product flows and activities that are relevant to you.

Sensitivity: Confidential

7. The copy button is used to copy the subject's PAI data block. Clicking this button next to the record will create a copy of the product and activity mode block in a newly added box.
8. Once you have filled in the relevant fields, you can save the registration data by selecting "Save." Your data will be saved, but the registration application will not yet be submitted, and you will not be able to start accounting (Fig. 219).

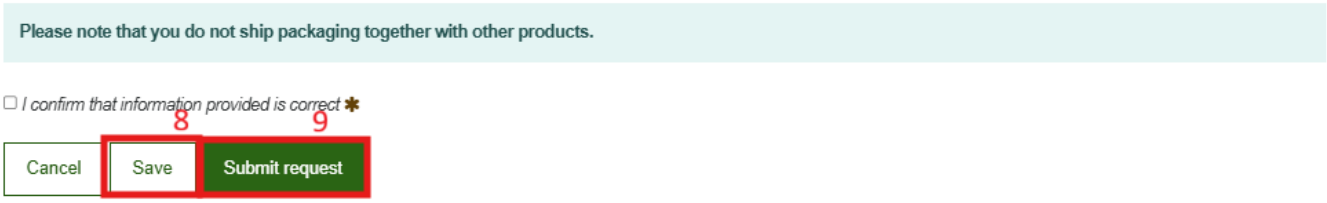


Fig. 219

9. The PAI registration application is submitted by selecting "Submit application" (Fig. 219).

Please note
Only those flows for which the company meets the definition of a producer and/or importer of that flow are registered in the PAI.
The obligation to keep records of products and packaging in the PPWIS system came into effect in 2018, so if a company started operating earlier and indicated this in the PAI register, records will still be kept in PPWIS from 2018.
When registering several product flows, you will have to specify the information for each flow separately.
When registering the battery flow, you may also need to register the flows of packaging, electrical and electronic equipment, and/or vehicles.

2.2.6. Correction of PAI data

All PAI registration data can be corrected. This is done if:

- The contact details have changed;
- Other types of batteries have appeared in the company;
- You have stopped supplying one of several product streams to the market – you must submit a request to deregister the stream from the PAI (see Section 5, "Deregistration from the PAI").

Paragraph 14 of the Rules for the Registration of Manufacturers and Importers stipulates that the entity subject to registration shall submit a completed Application with the changed data using the PPWIS no later than within 10 working days from the date of the change.

Sensitivity: Confidential

To correct data in PAI, go to the "PAI Registration" section and select the "Correct Data in PAI Database" tab. Then select only the flow for which you want to make corrections (Fig. 220).

Please note
When making PAI data corrections, you must enter the reason for the data correction (Fig. 220).

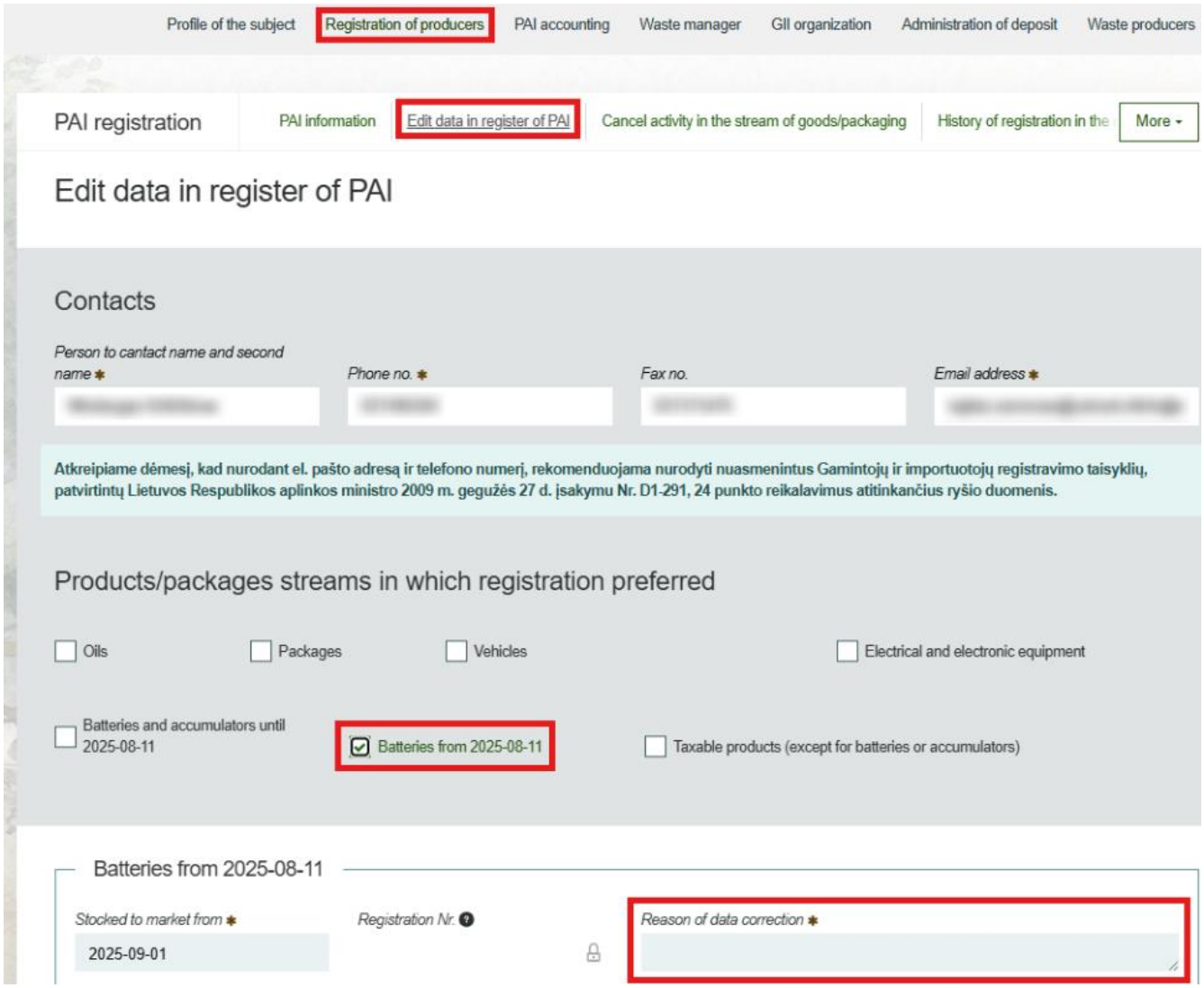


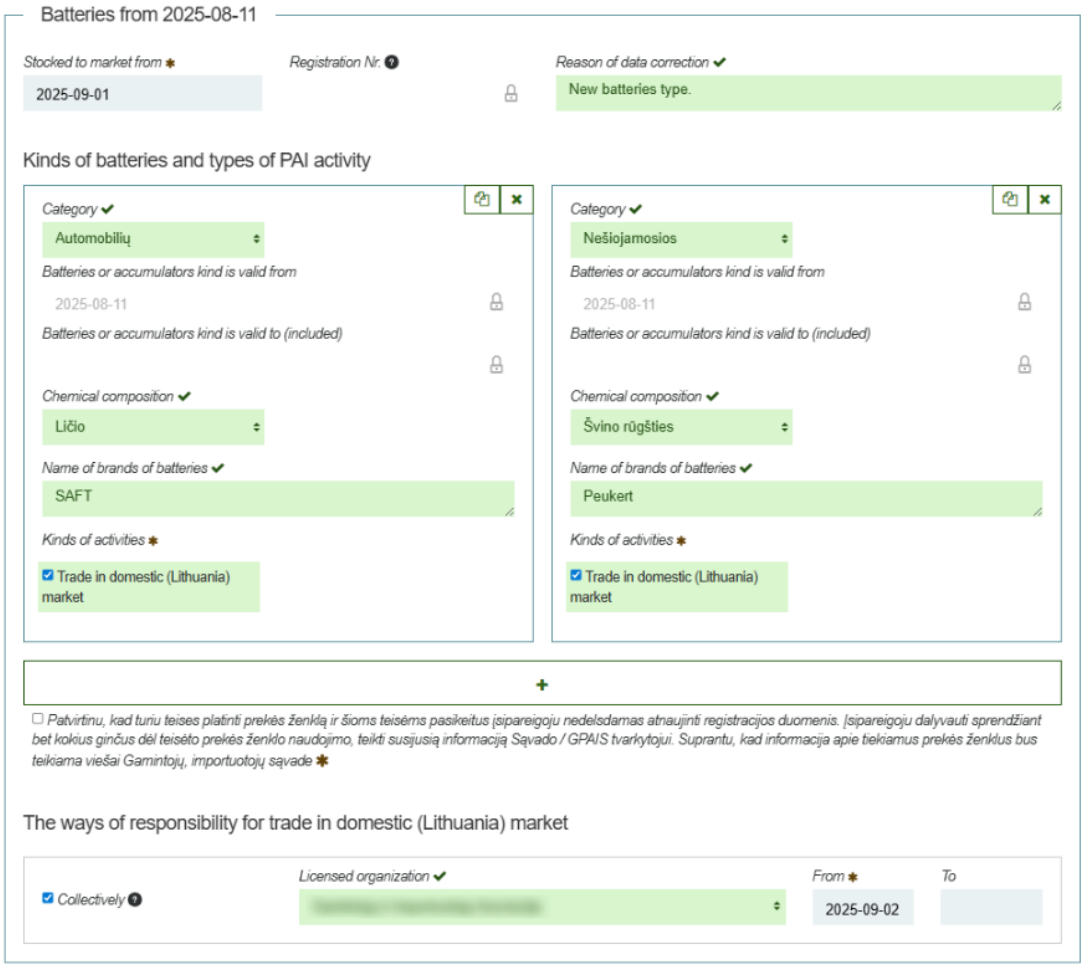
Fig. 220

Sensitivity: Confidential

After specifying the reason for the data correction, make the desired changes.

Specify the operating modes of the batteries already specified, or if you want to add an additional battery type, select the "Add" icon + and select from the drop-down list (Fig. 221):

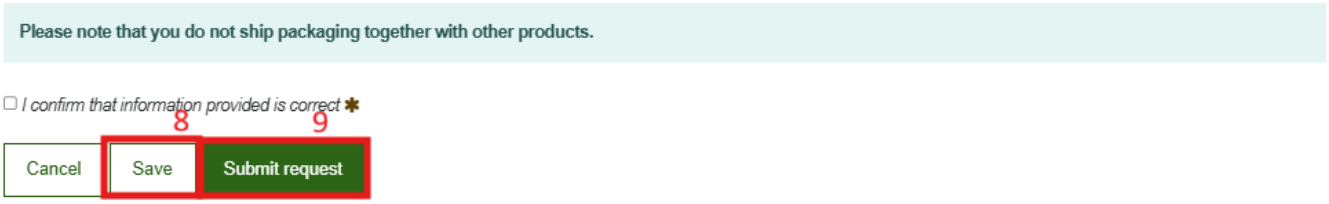
- Battery or accumulator type
  - Portable;
  - Industrial;
  - For cars.
- Chemical composition:
  - Other;
  - Nickel-cadmium;
  - Lead.
- Built-in or not built-in;
- Enter the brand name, if available (this information is optional);
- Specify the modes of operation.



pav. 221

Sensitivity: Confidential

After making the necessary corrections, select "Save" to save the corrected data, but the correction request will not be submitted yet. Select "Submit request" and the request will be submitted (Fig. 222).



pav. 222

2.3. Record-keeping of electrical and electronic equipment in PPWIS

In accordance with the Law on Waste Management, the records of electrical and electronic equipment must be kept by:
Producers mean persons established in the Republic of Lithuania in accordance with the procedure laid down in legal acts, who produce electrical and electronic equipment or commissions such equipment to be designed or produced and, under their own name or trademark, make it available for payment to a third party.
Importers mean persons established in the Republic of Lithuania in accordance with the procedure laid down in legal acts, who ship electrical and electronic equipment from another Member State or from a third country and makes it available on the market of the Republic of Lithuania or are established in a Member State or in a third country and who, using a means of distance communication, directly sell electrical and electronic equipment to household or non-household electrical and electronic equipment consumers of the Republic of Lithuania.
Also, those who acquire electrical and electronic equipment imported and/or brought into the territory of the Republic of Lithuania by means of leasing (financial leasing) from a financial institution providing leasing (financial leasing) services.

The main legal acts regulating the accounting requirements for electrical and electronic equipment in the Republic of Lithuania are the Law on Waste Management[23], the Rules on Product Accounting and Reporting of Waste Management Organisation Activities[24], the Rules on Registration of Producers and Importers[25], the Rules on the Management of Electrical and Electronic Equipment and Its Waste[26] (please refer to the latest version of these legal cts).
In accordance with the Rules on Product Accounting and Reporting of Waste Management Organisation Activities, a list of electrical and electronic equipment is compiled, a log of electrical and

[23] Law on Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr
[24] Rules of Product Accounting and Reporting of Waste Management Organisation Activities https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344990/asr
[25] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr
[26] Rules on the Management of Electrical and Electronic Equipment and Its Waste https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.241701/asr

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electronic equipment is kept, and quarterly record-keeping summaries are formed and approved. Section III of the said Rules governs the procedure for submitting the record-keeping report.

In the execution of the record-keeping of electrical and electronic equipment at PPWIS, it is necessary to register in the PI Directory (see section 2.3.1 Registration In the Directory of Producers and Importers (hereinafter - the DPI)Registration in the Directory of Producers and Importers (DPI), a list of electrical and electronic equipment shall be drawn up (see section 2.3.2. A list of taxable products (except batteries and accumulatorsList of electrical and electronic equipment), a log for record keeping of products shall be filled in (see section 2.6 Log for record keeping of productsLog of record-keeping of products), summaries shall be formed and approved (see section 2.7. Quarterly summaryQuarterly summary) and annual reports shall be developed and submitted (see chapter 2.8. Development and submission of the annual reportCreation and submission of annual report).

According to the Law on Waste Management (see current version), **electrical and electronic equipment** is equipment which requires electric currents or electromagnetic fields for its proper functioning, and equipment designed to generate, transmit or measure such currents or fields, and which is intended to be used for use with voltages of not more than 1,000 V AC and not more than 1,500 V DC.

According to the Law on Waste Management (see current version), the following electrical and electronic equipment is exempted from the management of electrical and electronic equipment and its waste:

1) electrical and electronic equipment necessary for the protection of the essential security interests of the Republic of Lithuania, including arms, ammunition and war material intended specifically for military use;

2) electrical and electronic equipment specially designed and installed as part of another type of equipment and capable of functioning only as part of that equipment;

3) tungsten bulbs;

4) equipment intended to be launched into space;

5) large stationary industrial equipment;

6) large stationary installations, other than equipment which is contained in such installations but which is not exclusively designed and installed as part of those installations;

7) vehicles for the carriage of passengers and goods, with the exception of type-approved electric two-wheel vehicles;

8) off-road machinery for professional use only;

9) equipment specially designed exclusively for research and development and supplied only between undertakings;

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10) medical devices and in vitro diagnostic medical devices if they are likely to be infected by the end of their life cycle, and active implantable medical devices.

According to the Law on Waste Management (see current version), there are two ways in which electrical and electronic equipment can be made available on the domestic market of the Republic of Lithuania:

- **Making available on the internal market of the Republic of Lithuania for business purposes** means the transfer, whether in return for payment or free of charge, to a third party within the territory of the Republic of Lithuania of electrical and electronic equipment or vehicles shipped into the territory of the Republic of Lithuania or produced on the territory of the Republic of Lithuania or shipment into the territory of the Republic of Lithuania for own use of more than five electrical and electronic equipment or units of vehicles, their production on the territory of the Republic of Lithuania in a calendar year;
- **Product use for own needs** means the use of electrical and electronic equipment shipped into the territory of the Republic of Lithuania or manufactured on the territory of the Republic of Lithuania in the course of one's own operation, without passing them on to a third party.

According to the Rules of the Management of Electrical and Electronic Equipment and its Waste[27] , (see current version), electrical and electronic equipment is divided into 6 categories, with examples of such equipment:

1. Temperature-change equipment (refrigerators, freezers, automatic cold food dispensers, air-conditioning equipment, vapour recovery equipment, heat pumps, radiators containing oil and other temperature-change equipment using liquids other than water for temperature change).
2. Displays, monitors and equipment incorporating displays with a surface area greater than 100 cm2 (displays, televisions, LCD picture frames, monitors, laptops, notebooks, notebook computers).
3. Lamps (straight fluorescent lamps, compact fluorescent lamps, fluorescent lamp bulbs, high brightness discharge lamps, including pressurised sodium lamps and metal halide lamps, low pressure sodium lamps, light emitting diodes (LEDs)).
4. Large equipment (at least one of the external dimensions greater than 50 cm) (this category includes household appliances, IT and telecommunications equipment, consumer equipment, lighting equipment, audio-visual reproduction equipment, musical equipment, electric and electronic tools, toys, leisure and sporting equipment, medical devices, monitoring and control devices, automatic dispensing devices, power generating equipment).

[27] Rules on the Management of Electrical and Electronic Equipment and Its Waste https://e-seimas.lrs.lt/portal/legalActEditions/lt/TAD/TAIS.241701

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5. Small equipment (none of the external dimensions exceeding 50 cm) (vacuum cleaners, carpet cleaners, sewing machines, lighting fixtures, microwave ovens, ventilation equipment, irons, toasters, electric knives, electric kettles, wristwatches and other clocks, electric shavers, scales, hair and body care appliances, pocket calculators, radios, video cameras, video recorders, high quality audio equipment, musical instruments, sound or video reproduction equipment, electrical and electronic toys, sports equipment, cycling, diving, running, rowing and other computers, smoke detectors, heat regulators, thermostats, small electrical and electronic tools, small medical apparatus, small monitoring and control devices, small automatic product dispensers, small appliances with built-in photovoltaic panels).
6. Small IT and telecommunications equipment (none of the external dimensions exceeding 50 cm) (mobile phones, satellite positioning systems (GPS), calculators, routers, personal computers, printers, telephones).

2.3.1. Registration in the Directory of Producers and Importers (DPI)

Registration of producers and importers in the DPI shall be executed by logging in the PPWIS in the "PI Registration" section.

An economic entity must register in the DPI if it meets the criteria of the producer and/or importer set out in section 1.1. Which Producers and Importers are required to keep records in the PPWISWhich Producers and Importers are required to keep records in the PPWIS.

The 'PI Information' tab in the 'PI Registration' section contains information on the producer and/or importer and its registered product/packaging flows (if any) (Fig. 29).

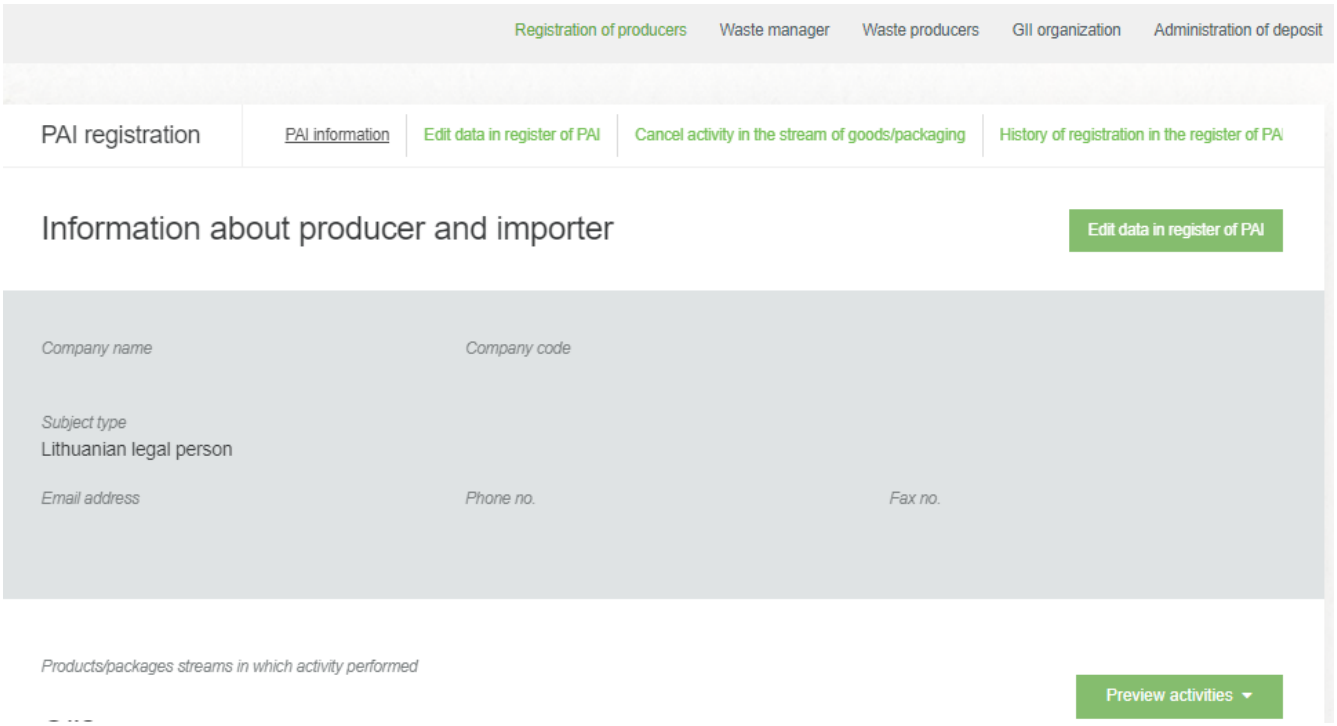

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Fig. 29

Point 5 of the Rules on Registration of Producers and Importers[28] (see relevant version) indicates that an economic entity must register in the Directory of Producers and Importers at least one working day before the first time the corresponding products are placed in the domestic market of the Republic of Lithuania or they are exported from the Republic of Lithuania.

2.3.1.1. Registration

Registration in the DPI is carried out in the "Register in the PI Directory" tab (Fig. 30).

Fig. 30

The registration form contains general information about the economic entity (Fig. 31).

When registering in the PI Directory, please provide the contact details:

1. The contact data will already be filled out automatically according to the data you provided when registering the undertaking with PPWIS system. However, they can be changed if you want to indicate the contact details of another responsible person.
2. Select the product flow - electrical and electronic equipment- that is relevant for the undertaking you represent. When the flow is selected, the fields for registering that flow appear.

Please note
It is recommended that the indicated e-mail address be that of the person responsible for the PI record-keeping since notifications from the system about the actions carried out in the PI record-keeping are sent at the specified e-mail, e.g.:

- *Quarterly summary formed*
- *Quarterly summary approved*
- *You are late in approving the quarterly summary*
- *etc.*

[28] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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Fig. 31

If a natural person registers in the PI Directory, the type and number of the document attesting to the activity will have to be indicated. The document type shall be selected from the drop-down list (Fig. 32):

- Certificate of individual activity
- Farmer's certificate
- Business certificate
-

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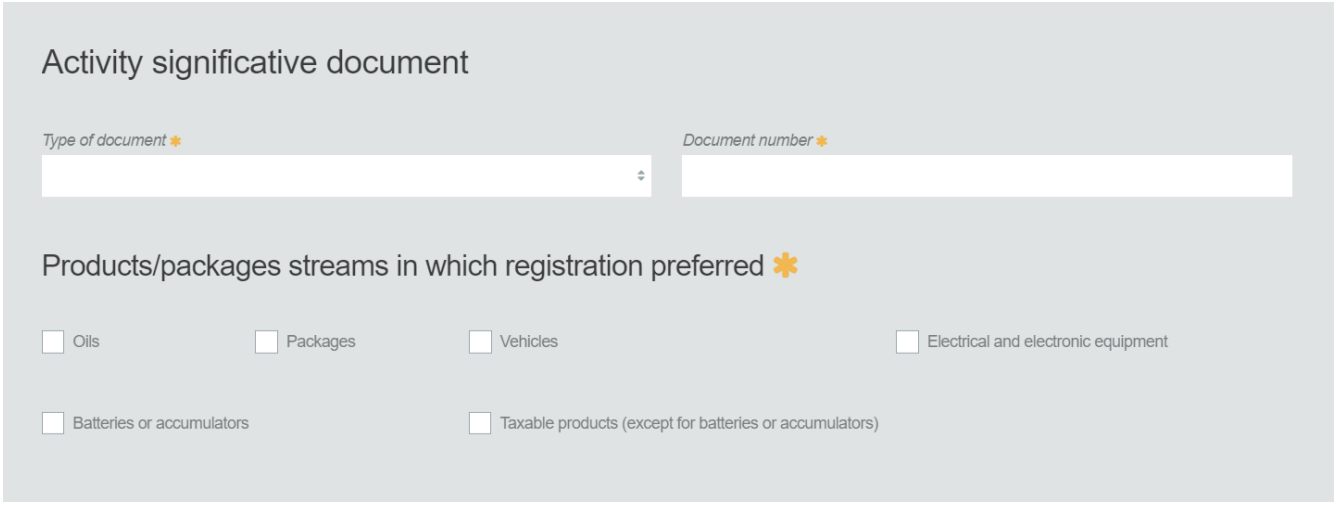

Fig. 32

Provide information about the relevant electrical and electronic equipment in the next registration step (Fig. 33):

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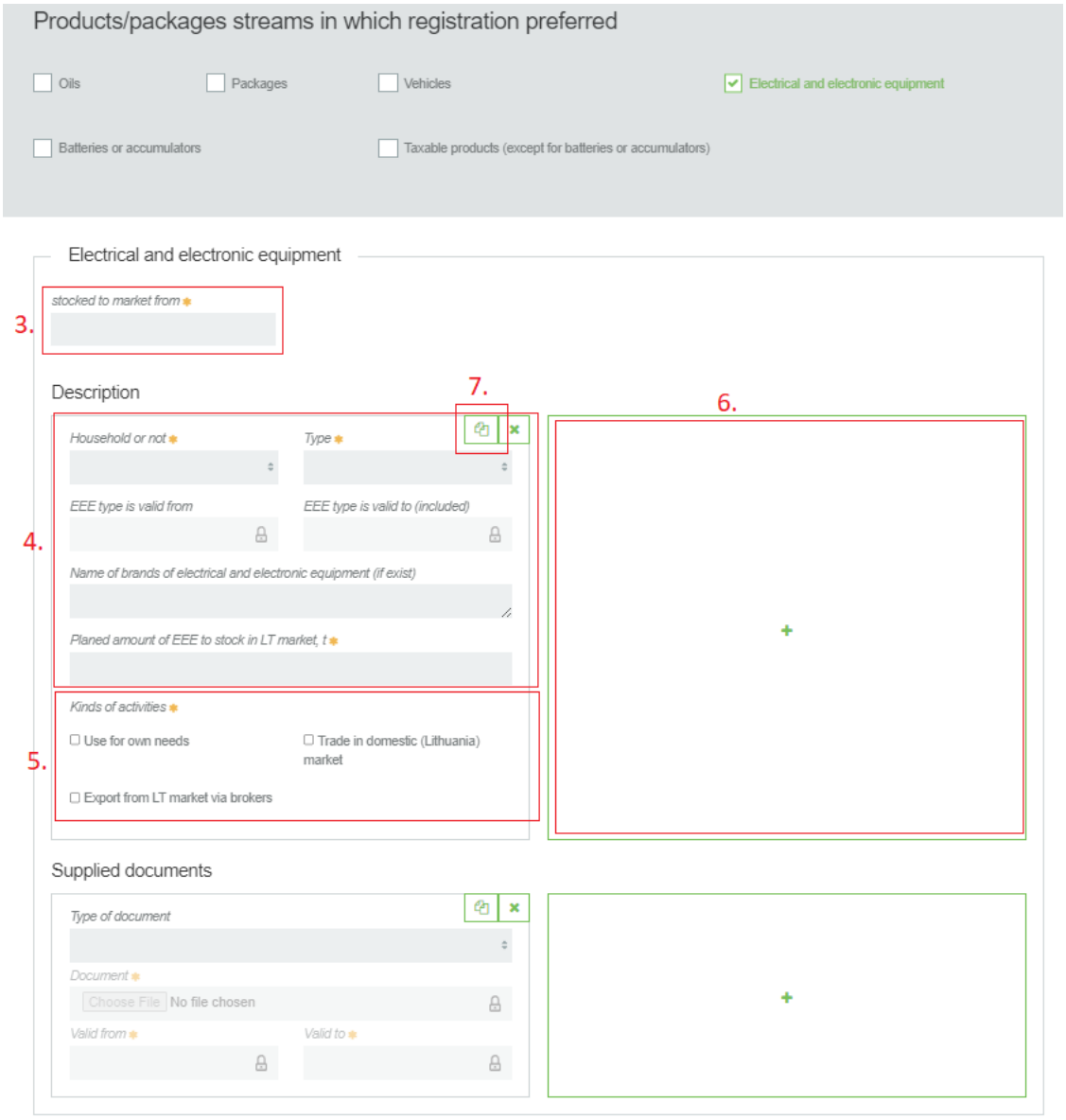

Fig. 33

3. In the field 'Start of making available on the market', indicate the date from which the economic entity started making electrical and electronic equipment available on the market.

4. Select the information relevant to your product:

- Whether the electrical and electronic equipment is for household or non-household use;
- Type of electrical and electronic equipment (category). Select from the drop-down list:
- Displays, monitors and equipment incorporating displays with a surface area greater than 100 cm^2;
- Lamps;
- Small equipment (none of the external dimensions exceeds 50 cm);
- (Small IT and telecommunications equipment (none of the external dimensions exceeds 50 cm);

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- Large equipment (at least one external dimension greater than 50 cm);
- Temperature change equipment.
- Enter the name of the brand if available (this information is optional);
- Indicate the quantity of electrical and electronic equipment planned to be supplied to the domestic market of the Republic of Lithuania in the current year in tons, to the nearest gram.

5. Choose relevant activities. Several activities can be selected for one category (type) of electrical and electronic equipment. After selecting the operation method "Domestic Trade", specify the way in which taxable products are made available to the internal market: 'Retail', 'Wholesale' or 'Distance trading'.
6. If several categories (types) of electrical and electronic equipment are relevant for the economic entity, add an additional type by selecting symbol + and indicate the relevant information according to points 4 and 5.

The Rules for submission of reports on keeping records of products and waste management organisation activities stipulate that a producer and/or importer who exports and/or removes products from the territory of the Republic of Lithuania through third parties must have a contract with a third party regarding the export and/or taking out of the products owned by the producer and/or importer from the territory of the Republic of Lithuania and copies of documents certifying the export and/or taking out of the products from the territory of the Republic of Lithuania, certified by the third-party responsible person.

Please note
When registering with the PI Directory, indicate only the product flows and activities that are relevant to you.

If you choose one of the ways of making available on the domestic market of the Republic of Lithuania (use for own needs or trade in the domestic market of the Republic of Lithuania), you must additionally specify the methods of liability for electrical and electronic equipment supplied to the Lithuanian domestic market. The methods of liability shall be specified separately, depending on the method of making available on the Lithuanian domestic market (Fig. 35). If you have chosen only one method of making available on the Lithuanian domestic market (either the use for own needs or trade for the domestic market of the Republic of Lithuania), then you must choose only one method of making available on the market.

7. The copy button is intended for copying the entity's DPI data block. By clicking this button next to the entry, a copy of the product and activity method block will be created in the newly added field.

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8. The same ways of fulfilling liabilities and the period of time from when and until when the chosen method of liability was applied to the domestic market of the Republic of Lithuania, both for the use of own needs and trade for the domestic market of the Republic of Lithuania can be used:

- Individually - if you do not belong to a Licensed organisation that organises the management of waste electrical and electronic equipment and educates the public on your behalf.
- Collectively - if you belong to a Licensed organisation of producers and importers.

Please note
The box of the licensed organisation is linked to the account of the licensed organisation. If you have a contract with an organisation, however, if you choose the "Collectively" method of responsibility, you do not see the organisation option, contact the organisation. It must present information in its PPWIS account that it has entered into a contract with you.

The interactive box "Licensed organisation" is activated by selecting the "Collectively" method of liability. You need to select the organisation that identified you as a member. Do not forget to indicate the date from which the licensed organisation will fulfil the obligations of producers and importers for you.

Please note
The date of liability "from" must not be the date of the conclusion of the contract, but the date of the start of the validity of the contract.
Please indicate the 'until' date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

If you have chosen the "Individually" method of responsibility for domestic electrical and electronic equipment for which you have indicated the activity type "Domestic trade" in the Republic of Lithuania) , you must provide a document proving that the management of waste electrical and electronic equipment will be financed (Fig. 34), indicating the validity date of the document as "from". Please indicate the "until" date in case you know the specific expiry date of the document. You must also provide a bank guarantee and a surety insurance contract.

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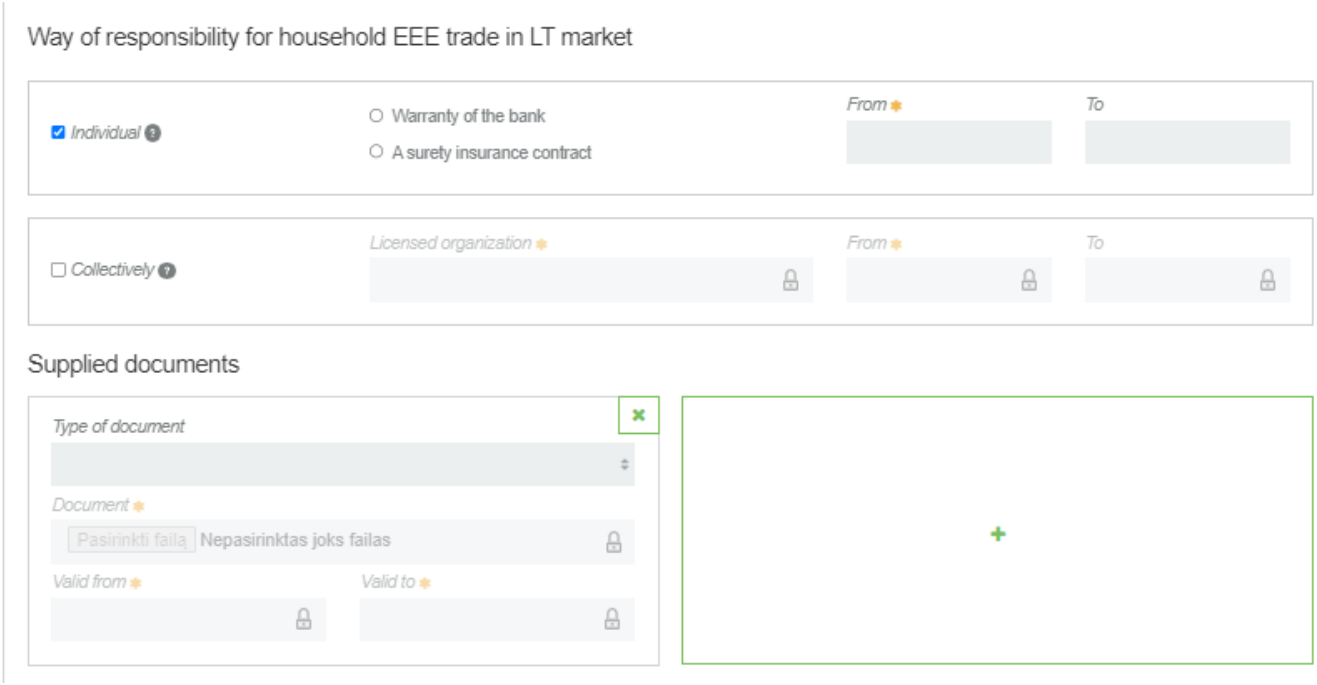

Fig. 34

Important!
Documents[29]demonstrating that the management of household waste electrical and electronic equipment will be financed are:
A bank guarantee ensuring the financing of the management of the amount of waste household electrical and electronic equipment supplied for business purposes on the domestic market of the Republic of Lithuania in the current year (but not less than the waste management task for electrical and electronic equipment established by this decision), which must be managed by producers and importers of electrical and electronic equipment;
A surety insurance contract concluded between the producer or importer of electrical and electronic equipment and the insurer ensuring the financing of the management of the amount of waste household electrical and electronic equipment supplied for business purposes on the domestic market of the Republic of Lithuania in the current year (but not less than the task of management of the waste electrical and electronic equipment set by this decision), which must be managed by producers and importers of electrical and electronic equipment;

9. After filling in the relevant boxes, the registration data can be saved by selecting “Save”. Your data will be saved, but the registration application will not be submitted yet and you will not be able to start record-keeping (Fig. 35).

10. The application for registration with DPI shall be submitted by selecting “Submit an application” (Fig. 35).

[29] Pursuant to Paragraph 4 of the rules for the preparation of documents proving that the management of electrical and electronic equipment waste will be financed and the fulfilment of their requirements, the accumulation, use and return of funds received according to these documents (see current edition) https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.269594/asr

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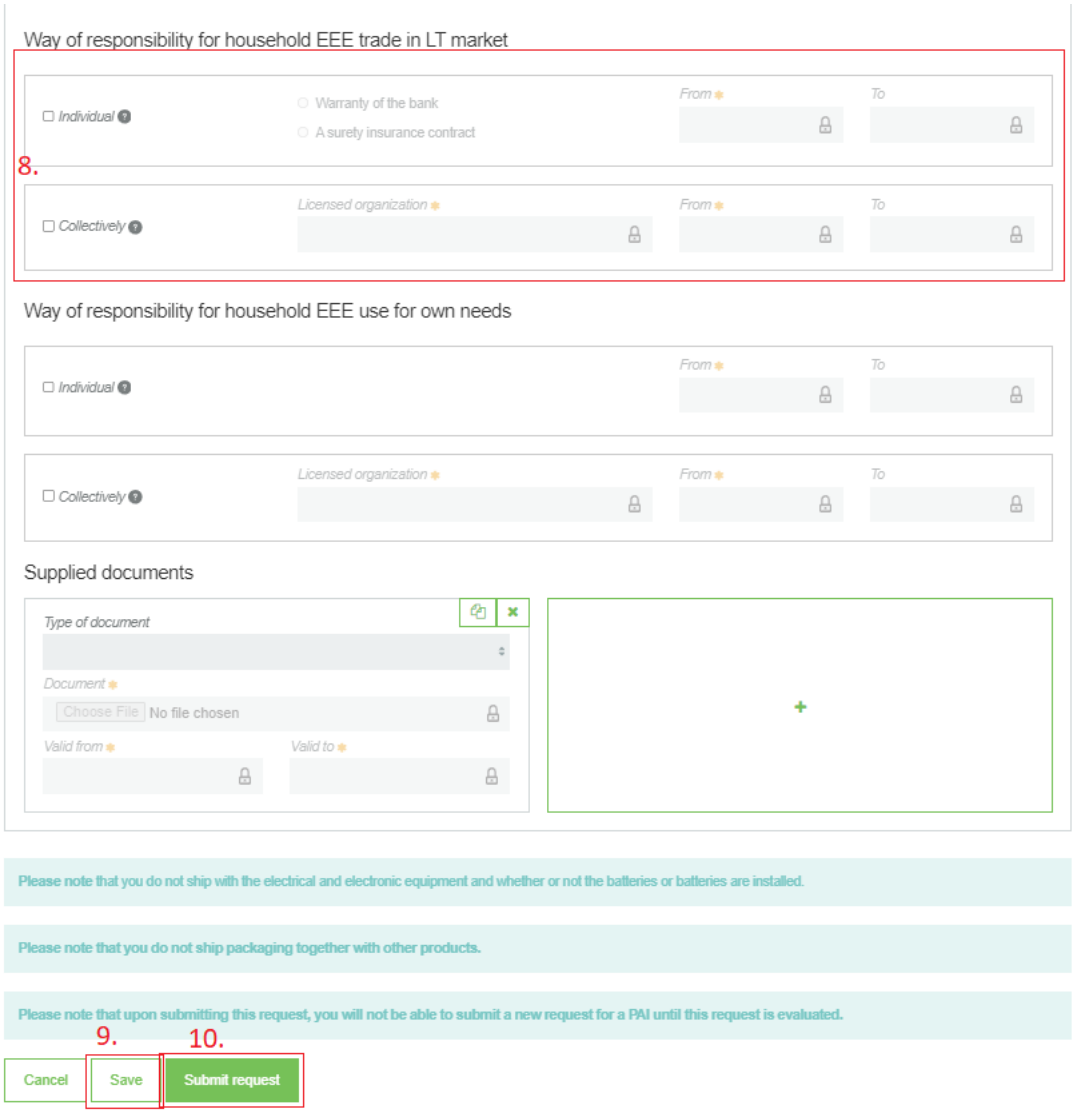

Fig. 35

Please note
Only the flows for which the undertaking meets the concept of the Producer and/or Importer of that flow can be registered with the DPI.
The obligation to submit data on the products and packaging to the PPWIS came into existence in 2018, so if the undertaking commenced its operations earlier and indicated this in the DPI, records in the PPWIS are still kept since 2018.
When recording the flow of electrical and electronic equipment, it may also be necessary to record the flows of packaging and/or batteries and accumulators.

Please note
As far as registration of several flows of products is concerned, you will need to provide information on each flow individually.

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Requests of the electrical and electronic equipment flow for registration on the Directory of Producers and Importers are not automatically approved and are assessed by the Environmental Protection Agency. You can see the status of your application by selecting “DPI registration”, “DPI registration history”. In the column “Status” you can see if the request has been accepted, in the “Comment”column you can see the comments of the Environmental Protection Agency in case the request has not been accepted (Fig. 36).

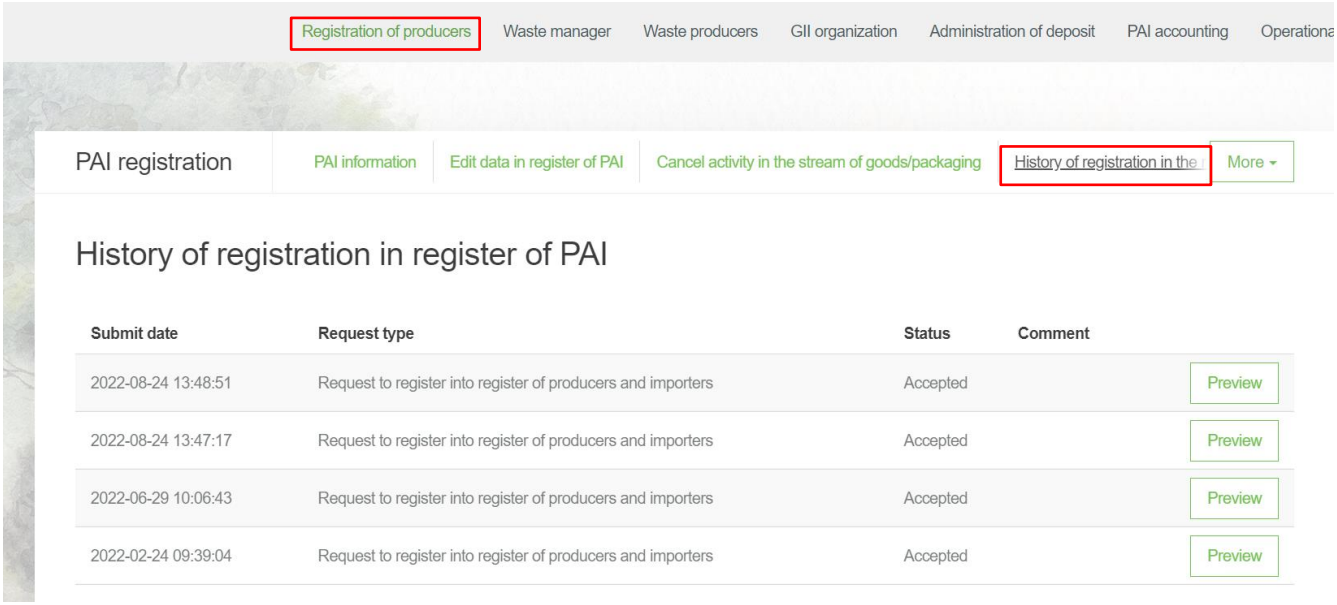

Fig. 36

2.3.1.2. Adjustment of the data in DPI

All DPI registration data can be adjusted and this is done if:

- Communication data have changed;
- Other categories/types of electrical and electronic equipment have been added to the undertaking;
- Introduction of additional modes of operation;
- The method of responsibility has changed;
- Removing one of the product flows from the market. In this case, you must submit a request for removal of the stream from the DPI _2pta16n(see Section 5 “Logging out of the PI DirectoryRegistering out of the PAI ”).

Point 14 of the Rules on Registration of Producers and Importers stipulates that the Directory-registered entity must submit an Application containing changed data, using the PPWIS, at least within 10 working days from the date of the change in the data.

In order to edit data in the DPI, click “PI Registration” section and select “Edit Data in DPI” tab. Then select the flow in which you want to make corrections (Fig 37).

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Please note
When performing PI data corrections, you must enter the reason for the data correction (Fig. 37).

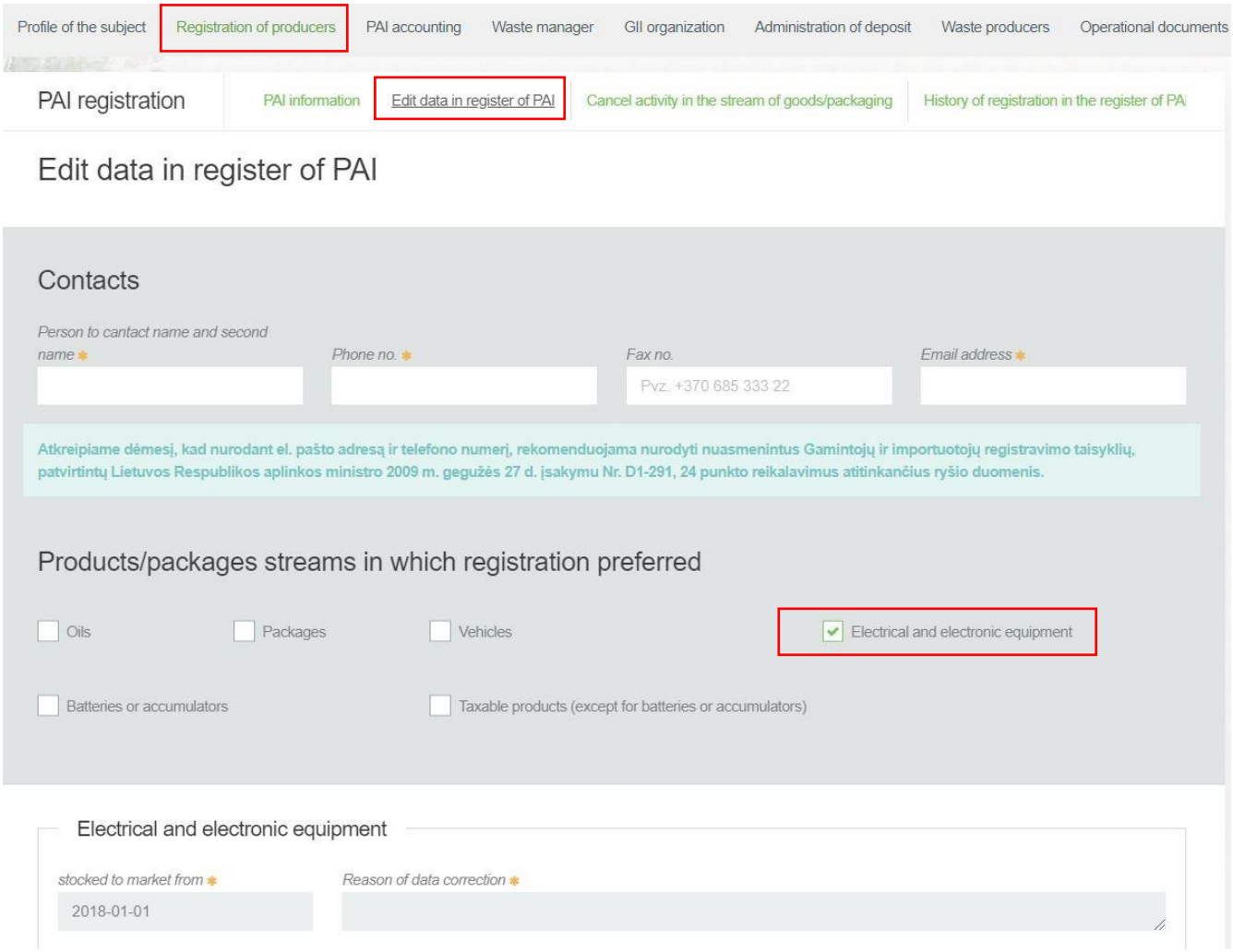

Fig. 37

After specifying the reason for data correction, perform necessary changes.

Specify modes of operation for already indicated electrical and electronic equipment or add a new category (type) of electrical and electronic equipment by clicking “ADD” symbol + and selecting new types from a drop-down list (Fig. 38):

- This is household or non-household electrical and electronic equipment;
- Category (type) of electrical and electronic equipment;
- Enter the name of the brand if available (this information is optional);
- Indicate the quantity of electrical and electronic equipment planned to be supplied to the domestic market of the Republic of Lithuania in the current year in tons, to the nearest gram.

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- Specify the methods of operation.

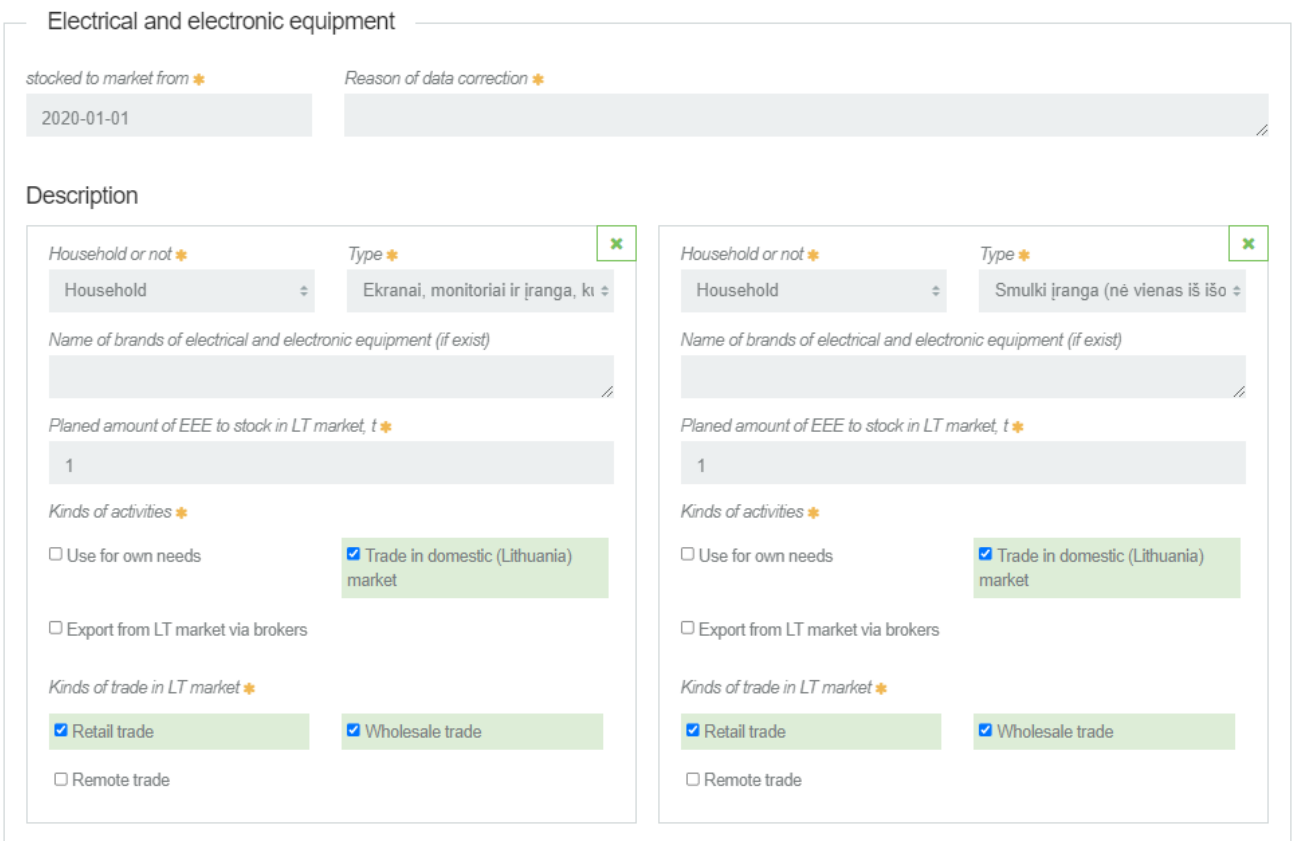

Fig. 38

If the method of responsibility changes, enter the expiration date of the previous method in the “Until” field. Then select a new liability method and enter the start of its effective date in the "From" section (Fig. 39).

Please note
Please indicate the ‘until’ date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

After making the necessary corrections, select “Save”, thus the corrected data will be saved, but the correction request will not be submitted yet. Select “Submit request” and the request will be submitted (Fig. 39).

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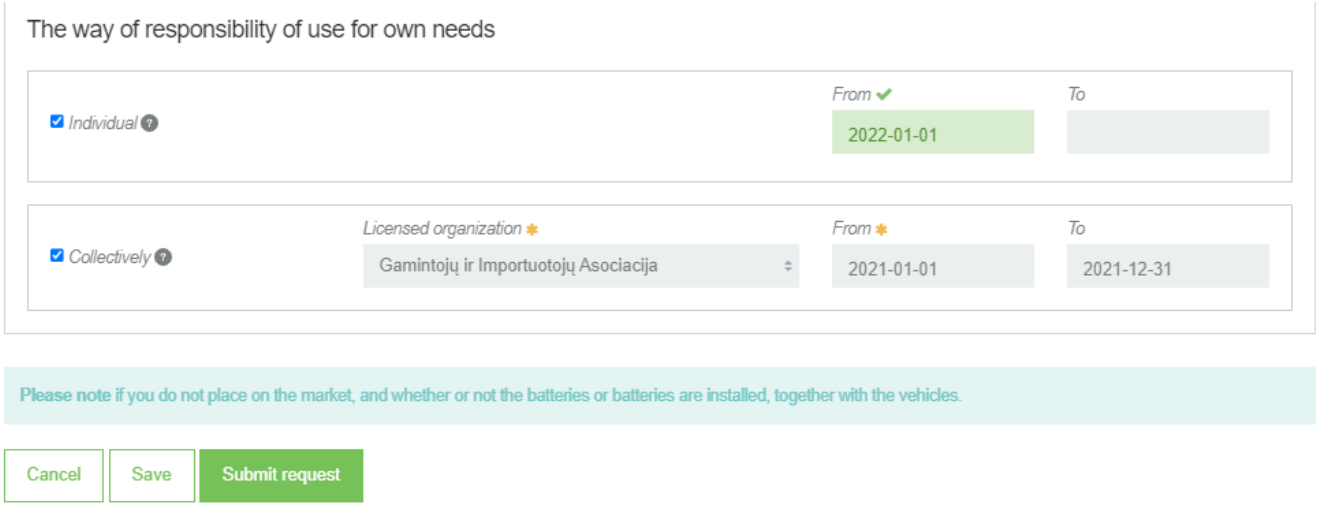

Fig. 39

In case of any errors in the registration request, the system will reject the request and display a message that the registration request contains errors. Fields with identified errors will be highlighted in red and a comment about the error in red font will appear underneath (Fig. 40).

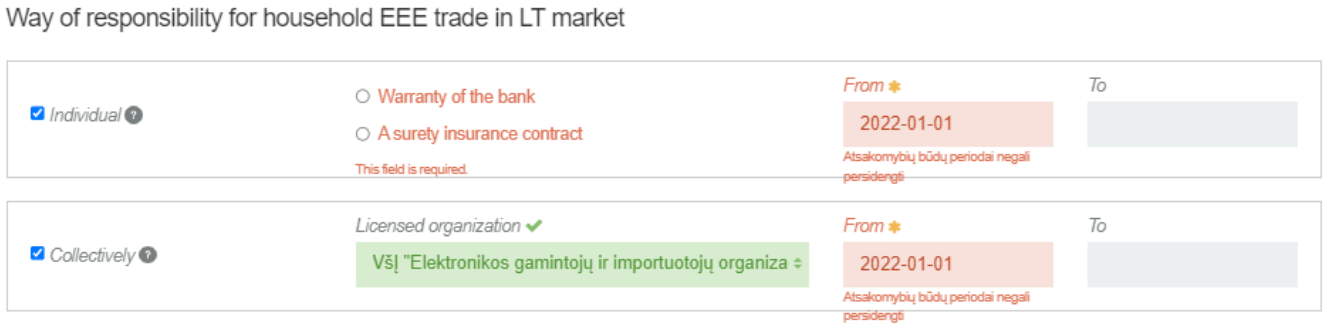

Fig. 40

Once the errors have been corrected, select “Submit Request” again.

2.3.1.3. Preview of the registration

Once the registration with the DPI is complete, information about all registered flows will be displayed in the “PI Information” tab of the “PI Registration” section.

When more than one product flow is registered, you can preview information of each flow individually by selecting a desired flow from a drop-down list that appears after clicking the “Preview Activities” (Fig. 41). Product data and methods of responsibility are displayed in different tabs.

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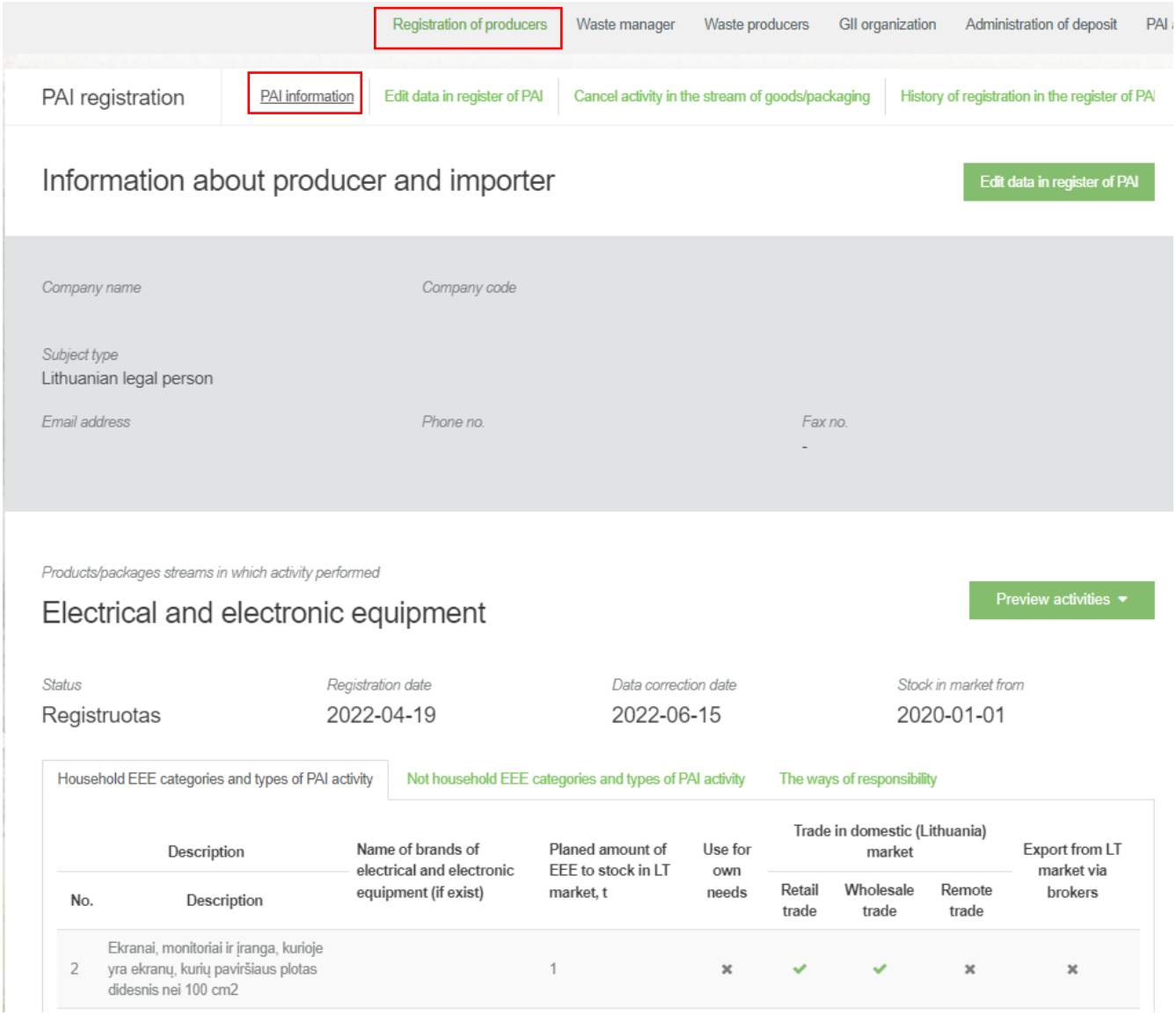

Fig. 41

"History of Registration with the DPI" tab presents registrations and history of registration data corrections: date, time, and status (Fig. 42). If a request to register with the electronics and electronic equipment stream or to correct the registration data for the electronics and electronic equipment stream has been rejected, you will see the reason for the rejection in the field "Comment".

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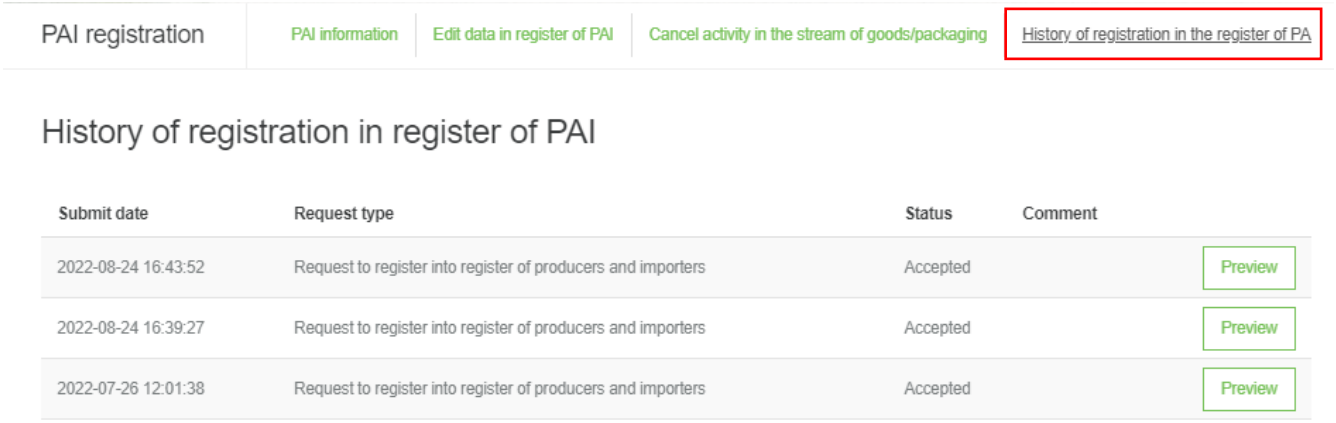

Fig. 42

Please note
Record-keeping of products will only present product flows, modes of operation and other data that you have registered with the DPI.
DPI corrections will only appear when the request is listed as "Accepted".

2.3.2. List of electrical and electronic equipment

Compilation and completion of the product list is regulated under Point 3 of Rules of Product Accounting and Reporting of Waste Management Organisation Activities (see current version).
In accordance with the above-mentioned regulations, new products shall be added to the product list at least within 5 working days from making a new product available on the domestic market of the Republic of Lithuania. (See current version of the rules).

In order to keep records of electrical and electronic equipment and fill in the Log of the Organisation of the Supply of Electrical and Electronic Equipment on the Market and the Waste Management of Batteries and Accumulators, you first need to fill in the Product List. The list is linked to the log of record-keeping of electrical and electronic equipment; therefore, only the commodities to be entered in the list may be entered in the log. For more information on completion of the log, see Chapter 2.6. "Log for record keeping of productsLog of record-keeping of products.

The list of PPWIS products includes the following information about electrical and electronic equipment made available on the domestic market of the Republic of Lithuania:

- Unique codes (non-repeating, intended for identification of a specific product, must coincide with the code used to identify this product in the record-keeping);
- Exact names;
- Whether the electrical and electronic equipment is for household or non-household use;

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- Category (type) of electrical and electronic equipment (see at the beginning of section);
- The weight of the product unit in tons to the nearest gram (6 digits after the decimal point);
- Link to the list of packaging;
- Date of the start of supply of the product to the domestic market of the Republic of Lithuania;
- Date of removal from the domestic market of the Republic of Lithuania (this date is indicated from the day when the producer or importer stops supplying this product to the domestic market of the Republic of Lithuania).

Please note
In the list, you will only be able to select only the types that are indicated in the DPI during PI registration.
Specify the date of removal of the electrical and electronic equipment from the domestic market of the Republic of Lithuania only if it is known.

Important!
Product information in PPWIS must correspond to the information in the undertaking's accounting software or other documentation.

2.3.3. Filling in the list of electrical and electronic equipment

The list of electrical and electronic equipment is compiled in the "PI Accounting" section on the "Lists of Product/Commodity Units" tab. To start filling in the list of electrical and electronic equipment, select "Electrical and electronic equipment" from the drop-down list of product/packaging flows (you will see all flows registered in DPI in the list) (Fig. 43).

Specify the details of the electrical and electronic equipment to be listed (Fig. 43):

- Specify the unique code and name of the electrical and electronic equipment (the name does not have to be unique and may be the same for several products);
- Electrical and electronic equipment, domestic or non-domestic; category of electrical and electronic equipment (you will only see the selections you have registered in DPI);
- Specify the weight of the electrical and electronic equipment in tons (6 digits to the nearest the decimal point);

Important!
If the electrical and electronic equipment is fitted with a battery or accumulator, the weight of the electrical and electronic equipment must be given without the battery or accumulator.

- In the field "Packaging", you will have two options:

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- "Available" - this option is available if the product for which you are filling in information has packaging. If you select "Available", the system will automatically redirect you to the commodity packaging card, which must contain the packaging information for the product:

- Has been made available on the market since - the date of making available on the market is indicated ;
- Name - the name of the specific packaging is indicated;
- Packaging category - select a packaging category from the drop-down list;
- Type of packaging - from the drop-down list, select the type of packaging valid from the date indicated in the "Start of making available on the market" field, and its packaging type code is selected. The value is not allowed to be selected until the field "Start of making available on the market " has been filled in.
- The number of products per packaging – the number of products in one packaging is indicated;
- The weight of the packaging, t - the weight in tons per packaging, 6 digits to the nearest the decimal point, is indicated;
- Single-use/reusable - choose from a drop-down list whether the packaging is single-use or reusable;
- Recyclable/non-recyclable — select whether the packaging is recyclable or non-recyclable[30] from the drop-down list (if you select reusable packaging, this field will be inactive[31]);
- Made available on the market until - indicate the date of the end of making available on the market (only if it is specifically known that the packaging is no longer available on the market).

Once the product packaging information has been filled in, the product is saved in the list (for more information on filling in the list of packages, see section 3.2.1 "Completing the list of packaging marketable unitsFilling in the list of commodity units").

The advantage of this feature is that when filling in the product log, after the summary has been created and validated, the packaging record-keeping data automatically appears in the packaging accounting as well, so you do not have to enter the same data twice. This option is tailored for record-keeping purposes and is convenient in case of coinciding lists of packaging and products.

[30] More information on the classification of packaging for recycling/non-recycling see on the website of the Ministry of Environment https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

[31] The attribute "recyclable/non-recyclable" is only relevant in the case of single-use packaging, as p. 24.11 of the Rules on the Management of Packaging and Packaging Waste specifies that when record-keeping of single-use packaging, an additional indication shall be given as to how the packaging (its waste) is treated, i.e., whether it is recyclable or non-recyclable (see the current version of the version of the Rules on the Management of Packaging and Packaging Waste https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr).
The obligation to indicate whether the packaging is recyclable or non-recyclable in the case of disposable packaging is linked to the fulfilment of the management targets set - if the packaging is not recyclable, it is clear that the producer or importer making such packaging available on the market cannot fulfil the recycling targets set for packaging waste. In the case of reusable packaging, the producer/importer has to meet the collection (i.e., recovery from the domestic market) and reuse targets (not the recycling targets). Therefore, in the case of reusable packaging, there is no need to specify the suitability for recycling, as in this case it is important that the packaging is recovered from the domestic market of the Republic of Lithuania and reused for packaging purposes.

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Please note that when using this functionality, it is important to generate and validate the Product record-keeping summary before generating and validating the Packaging record-keeping summary in order to ensure that the packaging data is properly transferred to the Packaging accounting.

Important! If you tick the packaging column in the list of products in the "Available" column, remember that you must also register the flow of packaging in the Directory of Producers and Importers.

- o If you select "Not available", there will be no link between the list of products and the list of packaging and you will have to fill in the two logs separately. This option is recommended when the list of items and the list of packaging commodities do not coincide (i.e., there are more items in the list of commodities than in the list of products, so that in either case, the packaging record-keepings will need to be updated separately). Especially if there are many products, this will help to avoid errors and the risk that some of the data may not be entered due to oversight.

- Specify the date on which the supply of the electrical and electronic equipment to the market started.

Please note *The system will not allow sales of the product to be entered in the log at the date earlier than the date indicated in the list, so the date must be no later than the date the product was placed on the market.*

Once all the relevant information has been entered, select the "Add" + symbol and the electrical and electronic equipment will be added to the list (Fig. 43).

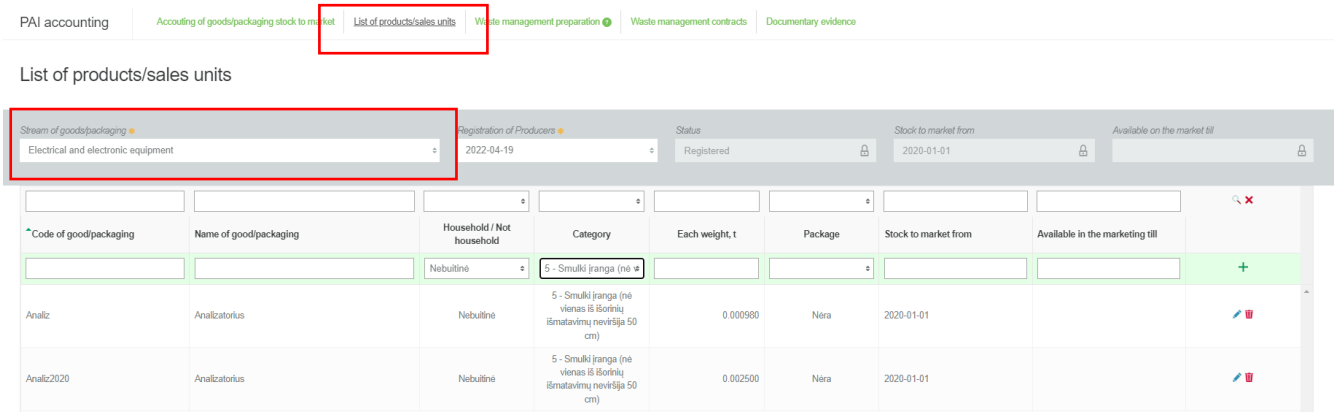

Fig. 43

2.3.4. Adjusting the list of electrical and electronic equipment

The information in the list of electrical and electronic equipment may be adjusted. Tools used for adjustment (Fig. 44):

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Edit entry -

Remove entry -

Copy the row -

When “Yes“ is selected in the “Packaging“ field -

Additional tools when selecting “Edit entry”:

Save changes -

Cancel changes -

Select the “ Edit entry ” symbol from the list and make corrections to the information for the specific electrical and electronic equipment; the entry is saved by selecting the “Save changes” symbol; to undo the correction of the entry and not save the changes, select the “Cancel changes” symbol.

The electrical and electronic equipment can be deleted from the list by selecting the “Remove entry” symbol .

Electrical and electronic equipment data can be exported by clicking the “Export Data“ button (Fig. 44), and a report in Excel format will be sent to the user's device.

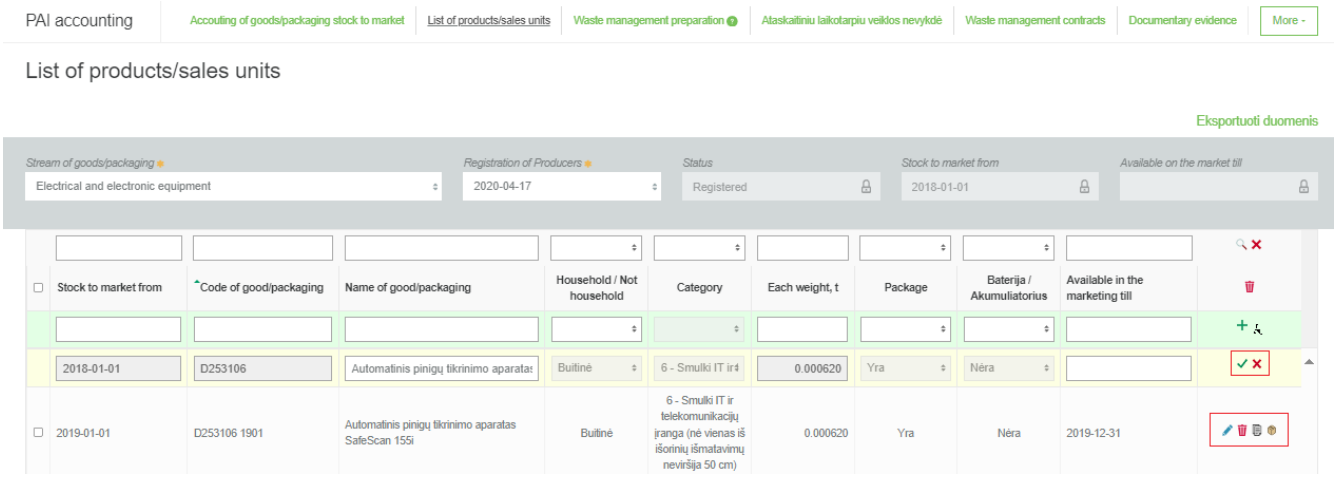

Fig. 44

Please note
After adjusting the list entry, the information in the record-keeping log will also be updated.

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Only electrical and electronic equipment which is not included in the record-keeping log for which the summary has been drawn up or validated may be adjusted in the list. If you want to adjust electrical and electronic equipment that is included in the log for which a summary has already been created, you will first need to give the log the status "Log in preparation". For more information, see Section 2.6.4 " Editing a log whose summary has already been formed"Editing a log whose summary has already been formed.

2.4. Record-keeping of oils in PPWIS

According to the Law on Waste Management (see current version), the following persons are obliged to keep records of boils:
Producers mean persons established in the Republic of Lithuania in accordance with the procedure laid down in legal acts, who produce on the territory of the Republic of Lithuania oils;
Importers mean persons established in the Republic of Lithuania in accordance with the procedure laid down in legal acts, who import and/or ship into the territory of Lithuania from other states oils;
Also, those who acquire oils imported and/or brought into the territory of the Republic of Lithuania by means of leasing (financial leasing) from a financial institution providing leasing (financial leasing) services.

The main legal acts regulating the requirements for record-keeping of taxable products in the Republic of Lithuania are the Law on Waste Management[32], the Rules for submission of reports on keeping records of products and waste management organisation activities[33], and the Rules on Registration of Producers and Importers[34](follow the current versions of the legal acts regulating record-keeping of products).
In accordance with the Rules for submission of reports on keeping records of products and waste management organisation activities, a list of oils is drawn up, a log of oils is completed, and quarterly record-keeping statements are formed and approved. Section III of the said Rules governs the procedure for submitting the record-keeping report.

The accounting of oils in the PPWIS consists of the registration in the DPI (see section 2.4.1. '')Registration in the Directory of Producers and Importers (DPI), the compilation of the list of oils (see section 2.4.2 . 'List of oils'), the completion of the log of record-keeping of products (see section 2.6 . 'Log of record-keeping of products'), the formation and approval of summaries (see section 2.7 .

[32] Law on Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr
[33] Rules for submission of reports on keeping records of products and waste management organisation activities https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344990/asr
[34] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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"Quarterly summary') and the creation and presentation of annual reports (see section 2.8. "Creation and submission of annual report").

According to the Law on Waste Management (see current version)**, oil** means mineral, semi-synthetic or synthetic lubrication or industrial oils, such as combustion engine oils and gearbox oils, lubricating oils, turbines and hydraulic oils.

According to the Law on Waste Management (see current version), there may be two ways of making oil available on the domestic market of the Republic of Lithuania:

- **Making available on the internal market of the Republic of Lithuania** means the transfer, whether in return for payment or free of charge, of oils imported into the territory of the Republic of Lithuania, produced in the territory of the Republic of Lithuania, to another person in the territory of the Republic of Lithuania.
- **Product use for own needs** means the use of oils shipped into the territory of the Republic of Lithuania or manufactured on the territory of the Republic of Lithuania in the course of one's own operation, without passing them on to a third party.

According to the Rules on Registration of Producers and Importers (see current version)[35], from 1 June 2021, oils are divided into 6 types:

1. Engine and gearbox oils (automotive, aviation, marine, industrial and other sector oils), excluding lubricants, bilge oils, biodegradable oils and two-stroke engine oils;
2. Industrial oils (machine oil, hydraulic oil, turbine oil, transformer oil, heat transfer oil, compressor oil, base oil), excluding lubricants, oils for emulsion, biodegradable oil, and two-stroke engine oil;
3. Industrial oil (emulsion only) (metalworking oil), excluding biodegradable oil and two-stroke engine oil;
4. Biodegradable oil (based on vegetable oil), excluding two-stroke engine oil;
5. Two-stroke engine oil (oil burned during use);
6. Other oils (oils other than the listed types);

2.4.1. Registration in the Directory of Producers and Importers (DPI)

Registration of producers and importers in the DPI shall be executed by logging in the PPWIS in the "PI Registration" section.

An economic entity must register in the DPI if it meets the criteria of the producer and/or importer set out in section 1.1. Which Producers and Importers are required to keep records in the PPWISWhich Producers and Importers are required to keep records in the PPWIS.

[35] Rules on the Management of Electrical and Electronic Equipment and Its Waste https://e-seimas.lrs.lt/portal/legalActEditions/lt/TAD/TAIS.241701

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The ‘PI Information’ tab in the ‘PI Registration’ section contains information on the producer and/or importer and its registered product/packaging flows (if any) (Fig. 45).

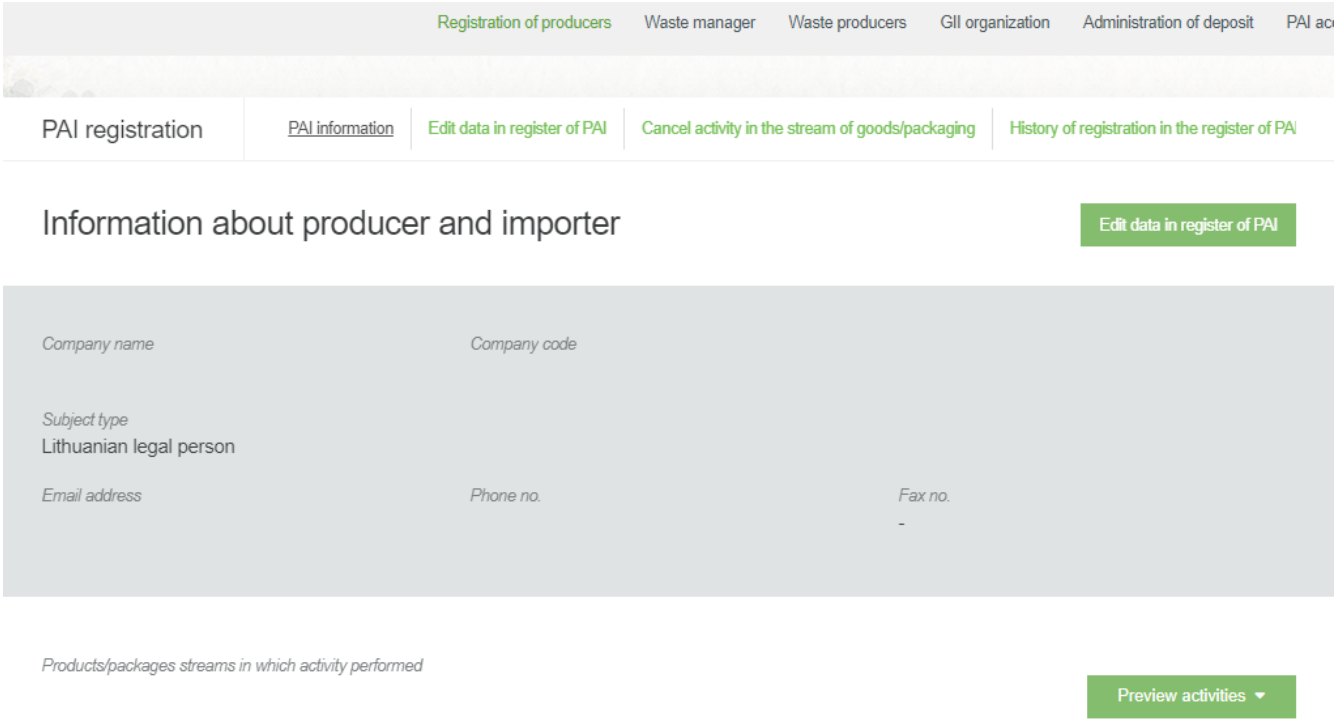

Fig. 45

Point 5 of the Rules on Registration of Producers and Importers (see current version) indicates that a person must register in the Directory at least one working day before the first time the corresponding products are placed in the domestic market of the Republic of Lithuania or they are exported from the Republic of Lithuania.

2.4.1.1. Registration

Registration in the DPI is carried out in the “Register in the PI Directory” tab (Fig. 46).

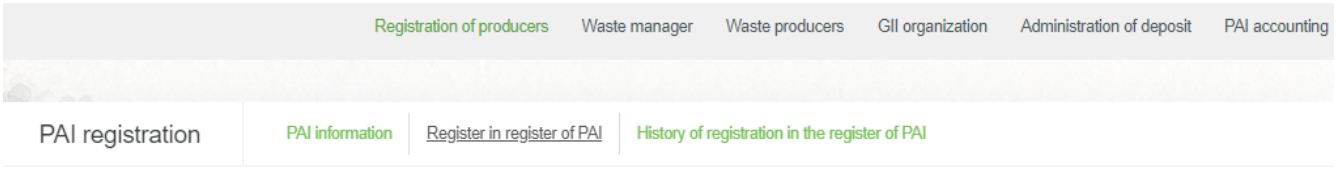

Fig. 46

The registration form contains general information about the economic entity (Fig. 47). When registering in the PI Directory, please provide the contact details:

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1. The contact data will already be filled out automatically according to the data you provided when registering the undertaking with PPWIS system. However, they can be changed if you want to indicate the contact details of another responsible person.
2. Select the product flow - oils - that is relevant for the undertaking you represent. When the flow is selected, the fields for registering that flow appear.

Please note
It is recommended that the indicated e-mail address be that of the person responsible for the PI record-keeping since notifications from the system about the actions carried out in the PI record-keeping are sent at the specified e-mail, e.g.:

- *Quarterly summary formed*
- *Quarterly summary approved*
- *You are late in approving the quarterly summary*
- *etc.*

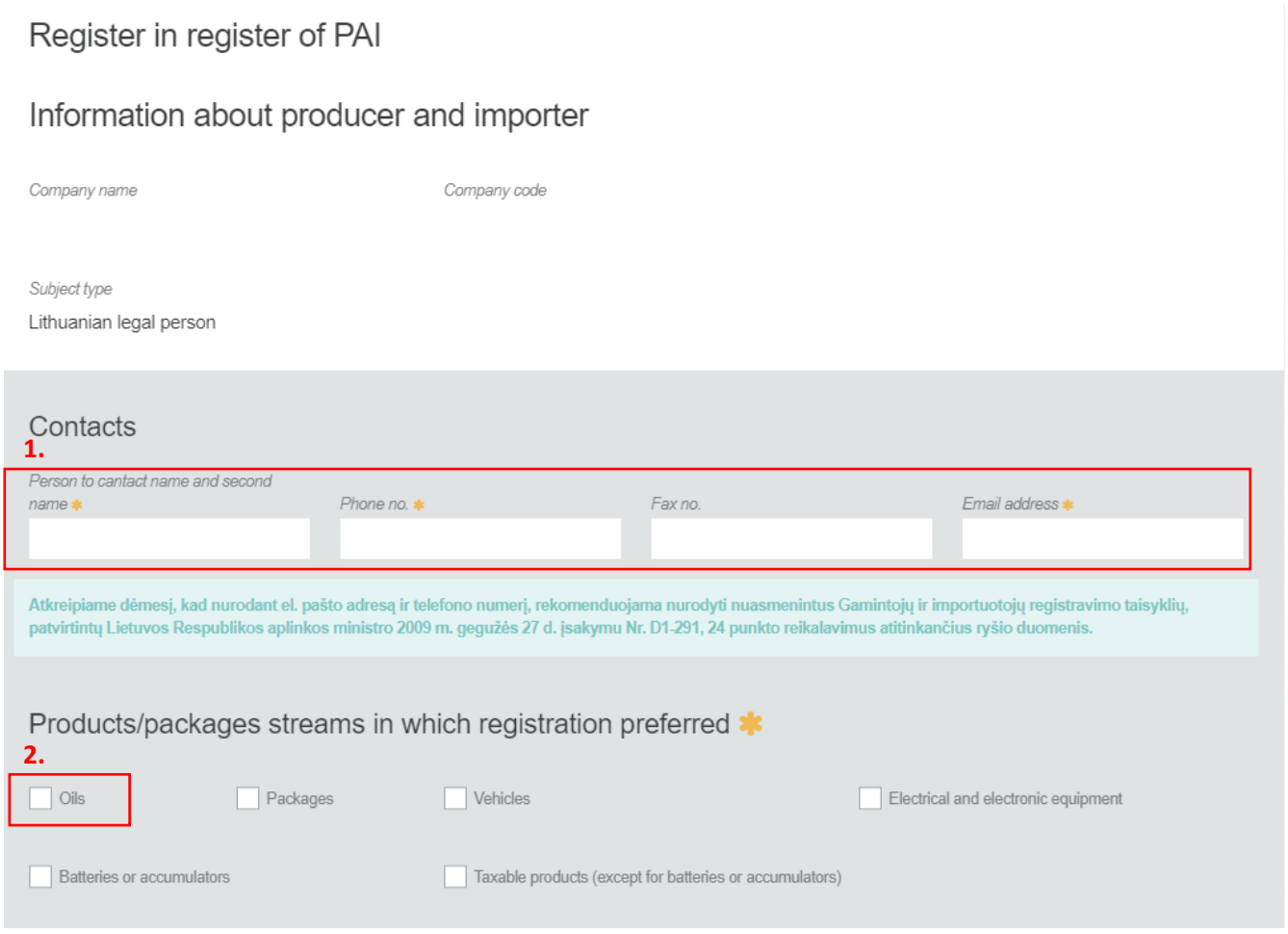

Fig. 47

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If a natural person registers in the PI Directory, the type and number of the document attesting to the activity will have to be indicated. The document type shall be selected from the drop-down list (Fig. 48):

- Certificate of individual activity
- Farmer's certificate
- Business certificate

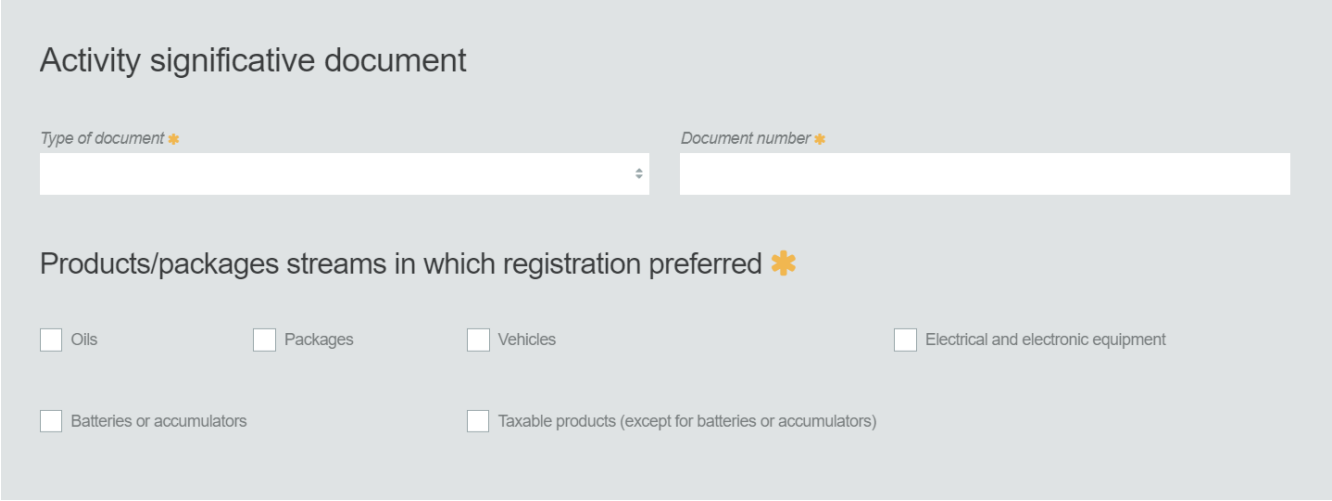

Fig. 48

Provide information about the relevant oils in the next registration step (Fig. 49):

3. In the field 'Start of making available on the market', indicate the date from which the economic entity started making oils available on the market.

4. Select the type of oils you are importing/producing:

– Biodegradable vegetable-oil-based oil;
– Two-stroke engine oil
– Other oil (valid from 01/06/2021)
– Other oil (valid until 31/05/2021)
– Industrial oil
– Industrial oil (emulsion only)
– Engine and gearbox oil

And the fields are automatically filled with the start and end validity dates of the oil type from the oil types classifier. The fields are not editable.

5. Choose relevant activities. Several activities can be selected for one category (type) of electrical and electronic equipment.

- After selecting the business method "Trade in the Internal Market of the Republic of Lithuania", specify the way in which oils are made available on the domestic market: 'Retail', 'Wholesale' or 'Distance trading'.

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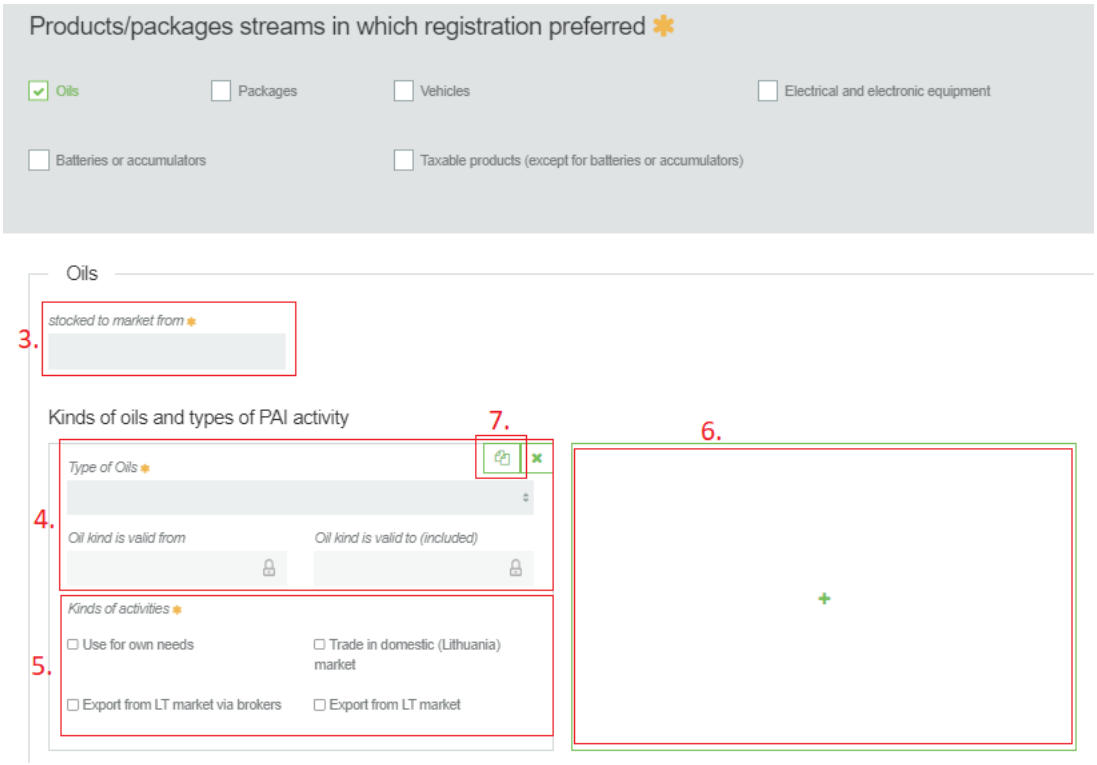

Fig. 49

The Rules for submission of reports on keeping records of products and waste management organisation activities stipulate that a producer and/or importer who exports and/or removes products from the territory of the Republic of Lithuania through third parties must have a contract with a third party regarding the export and/or taking out of the products owned by the producer and/or importer from the territory of the Republic of Lithuania and copies of documents certifying the export and/or taking out of the products from the territory of the Republic of Lithuania, certified by the third-party responsible person.

6. If several types of oils are manufactured/imported by the economic entity, add an additional type by selecting symbol + and indicate the relevant information according to points 4 and 5.

If you choose one of the ways of making available on the domestic market of the Republic of Lithuania (use for own needs or trade in the domestic market of the Republic of Lithuania), you must additionally specify the methods of liability for oils supplied to the Lithuanian domestic market. The methods of liability shall be specified separately, depending on the method of making available on the Lithuanian domestic market (Fig. 50). If you have chosen only one method of making available on the Lithuanian domestic market (either the use for own needs or trade for the domestic market of the Republic of Lithuania), then you must choose only one method of making available on the market.

7. The copy button is intended for copying the entity's DPI data block. By clicking this button next to the entry, a copy of the product and activity method block will be created in the newly added field.

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8. The same ways of fulfilling liabilities and the period of time from when and until when the chosen method of liability was applied to the domestic market of the Republic of Lithuania, both for the use of own needs and trade for the domestic market of the Republic of Lithuania can be used:

- Individually - if you do not belong to a Licensed organisation that organises the management of waste batteries and accumulators and educates the public on your behalf.
- Collectively - if you belong to a Licensed organisation of producers and importers.

Please note
The box of the licensed organisation is linked to the account of the licensed organisation. If you have a contract with an organisation, however, if you choose the "Collectively" method of responsibility, you do not see the organisation option, contact the organisation. It must present information in its PPWIS account that it has entered into a contract with you.

The interactive box "Licensed organisation" is activated by selecting the "Collectively" method of liability. You need to select the organisation that identified you as a member. Select the organisation and do not forget to indicate the date from which the licensed organisation fulfils the obligations of producers and importers for you.

Please note
The date of liability "from" must not be the date of the conclusion of the contract, but the date of the start of the validity of the contract.
Please indicate the 'until' date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

9. After filling in all the required fields, click the "Save" button. After clicking it, your entered data will be saved, but the registration application will not be submitted yet (Fig. 50).
10. To submit the application, click "Submit the request" (Fig. 50).

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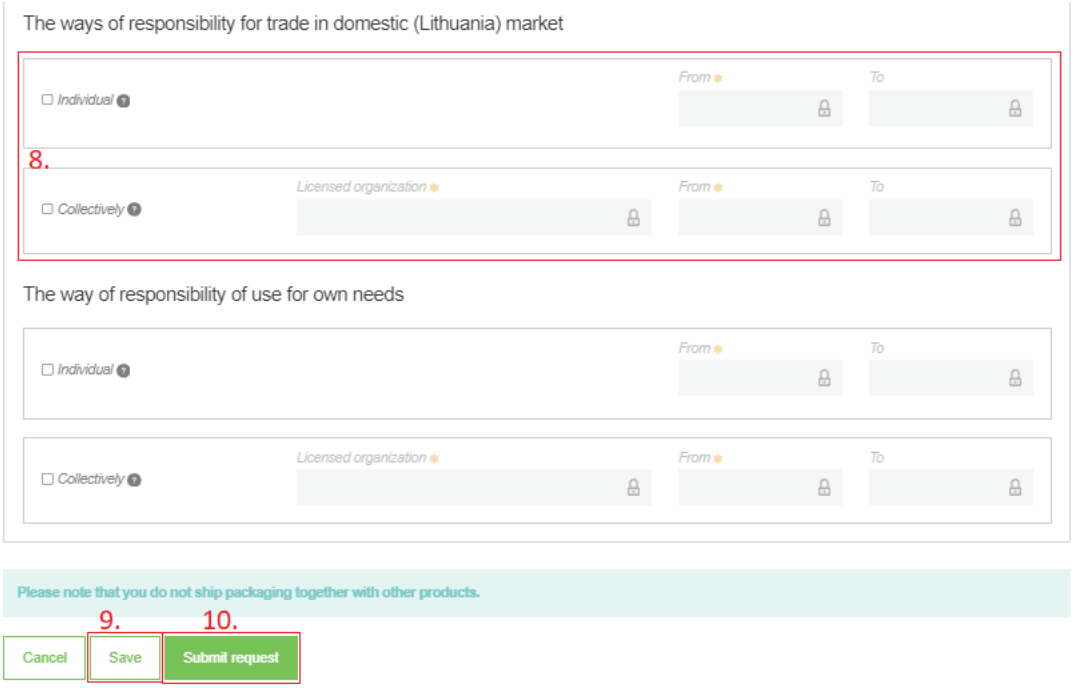

Fig. 50

Please note
*Only the flows for which the undertaking meets the concept of the Producer and/or Importer of that flow can be registered with the DPI. If together with products you place packaging on the market, you must also register the stream of packaging in DPI (see section 3 "Records of packages in PPWIS").*Record-keeping of oils in PPWIS
The obligation to submit data on the products and packaging to the PPWIS came into existence in 2018, so if the undertaking commenced its operations earlier and indicated this in the DPI, records in the PPWIS are still have to be kept since 2018 and not earlier.

Please note
As far as registration of several flows of products is concerned, you will need to provide information on each flow individually.

Important!
For biodegradable and two-stroke engine oils, you will not be able to select the mode of responsibility, as these oils decompose during the activities and do not generate waste for management of which the producer/importer should be responsible.

2.4.1.2. Adjustment of the data in DPI

All DPI registration data can be adjusted and this is done if:

- Communication data have changed;

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- Other types of oils have become available in the undertaking;
- Introduction of additional modes of operation;
- The method of responsibility has changed;
- If you have stopped supplying one of several product flows to the market, you must apply for de-registration of the flow from DPI (see section 5“De-registration from the PI Directory“”)Registering out of the PAI

Point 14 of the Rules on Registration of Producers and Importers stipulates that the Directory-registered entity must submit an Application containing changed data, using the PPWIS, at least within 10 working days from the date of the change in the data.

In order to edit data in the DPI, click “PI Registration” section and select “Edit Data in DPI” tab. Then select the flow in which you want to make corrections (Fig 51).

Please note
When performing PI data corrections, you must enter the reason for the data correction (Fig. 51).

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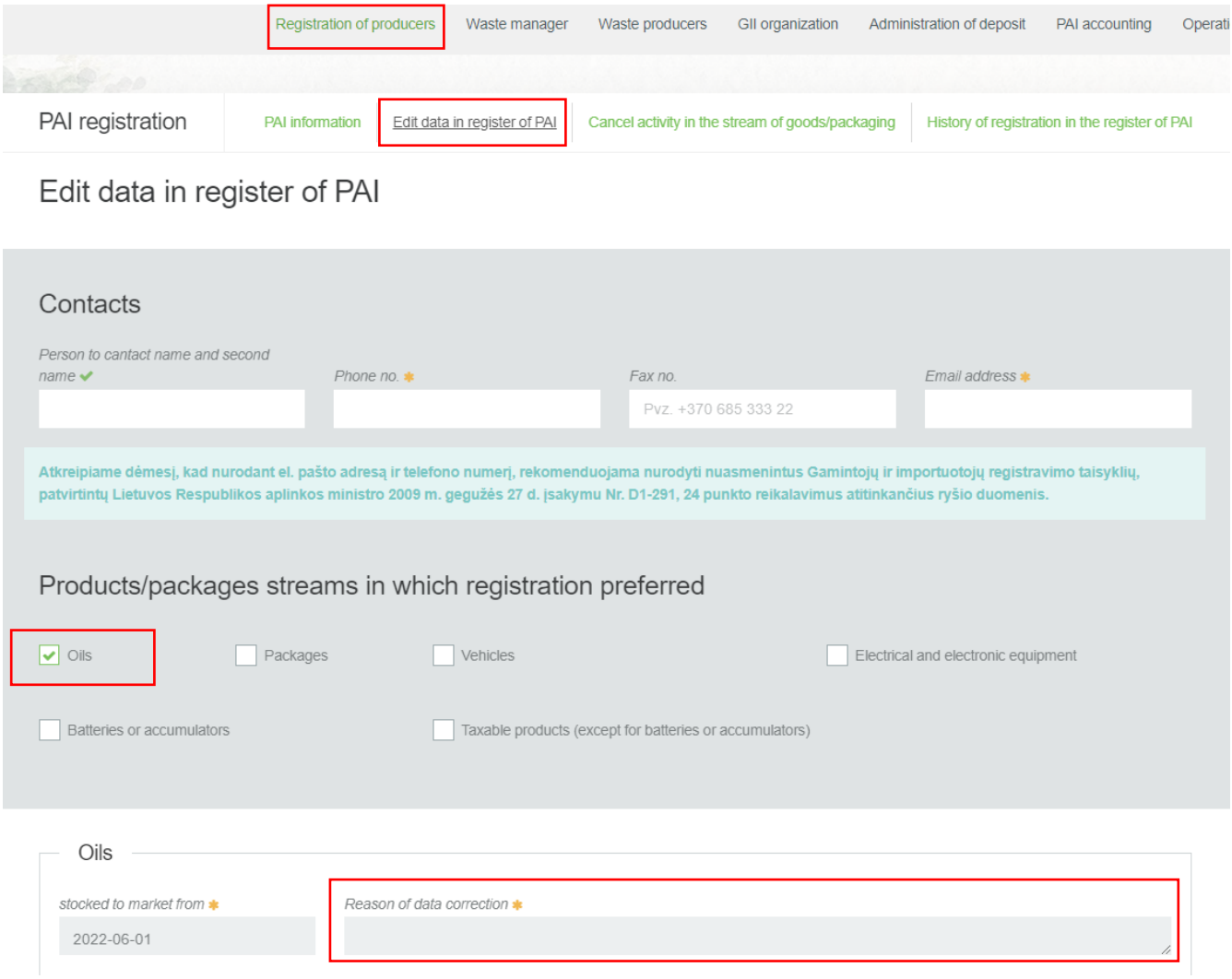

Fig. 51

After specifying the reason for data correction, perform necessary changes.

Specify modes of operation for already indicated oils or add a new type of oil by clicking “ADD” symbol + and selecting new types from a drop-down list (Fig. 52):

- Select the type of oil from the drop-down list;
- Specify the methods of operation.

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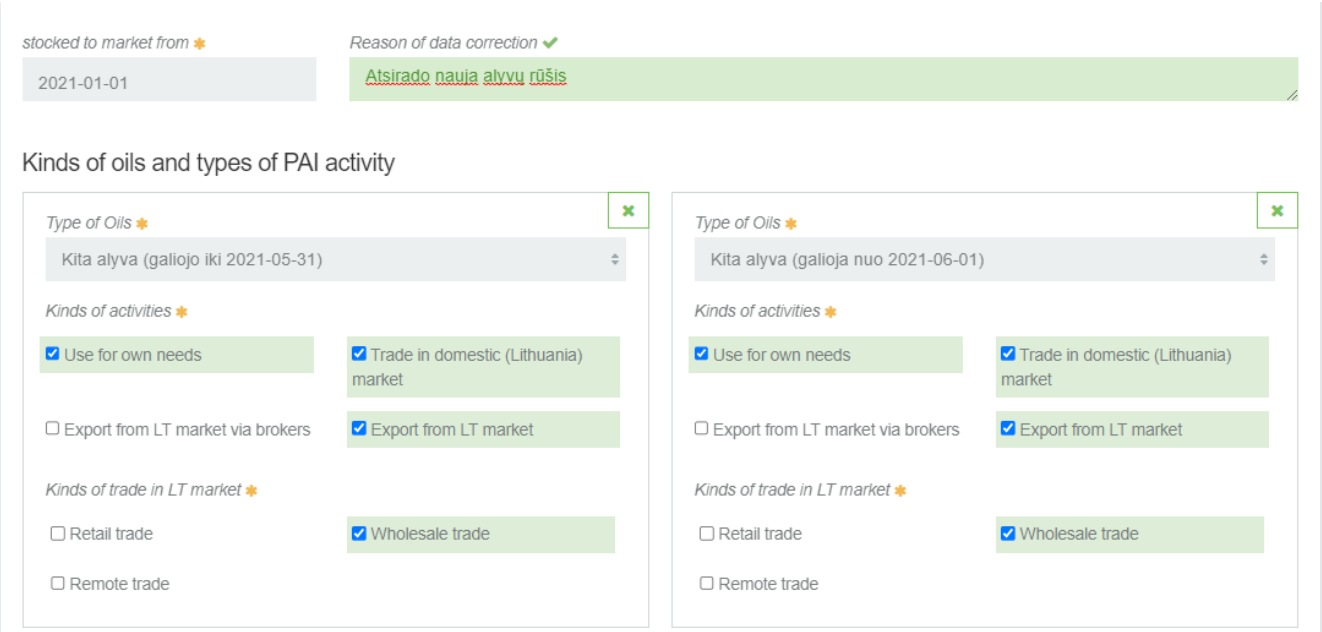

Fig. 52

If the method of responsibility changes, enter the expiration date of the previous method in the “Until” field. Then select a new liability method and enter the start of its effective date in the "From" section (Fig. 53).

Please note
Please indicate the ‘until’ date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

After making the necessary corrections, select “Save”, thus the corrected data will be saved, but the correction request will not be submitted yet. Select “Submit request” and the request will be submitted (Fig. 53).

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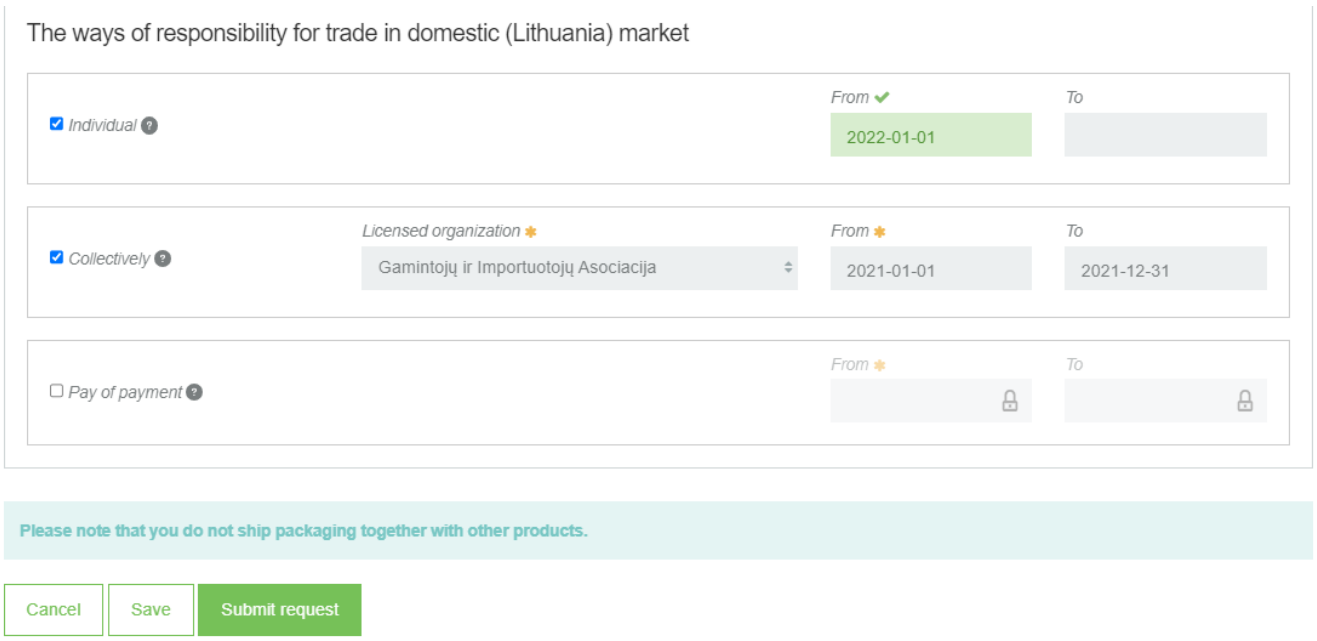

Fig. 53

In case of any errors in the registration request, the PPWIS will reject the submission of the request and display a message that the registration request contains errors. Fields with identified errors will be highlighted in red and a comment about the error in red font will appear underneath (Fig. 54).

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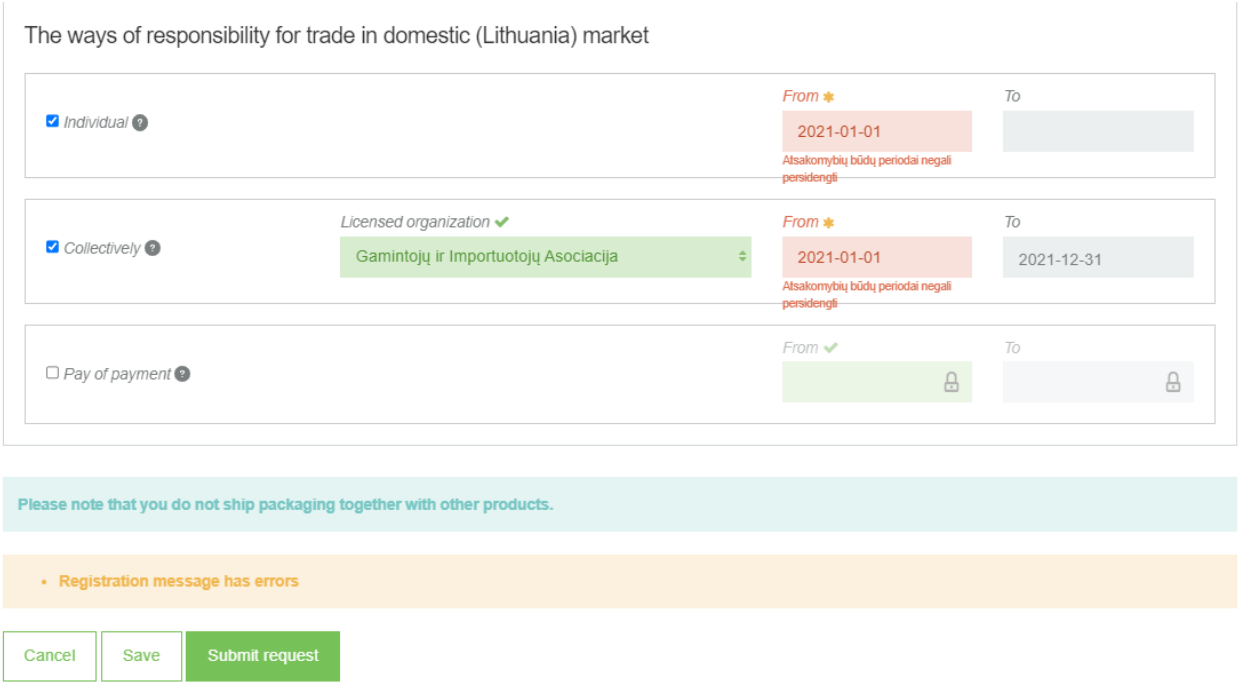

Fig. 54

Once the errors have been corrected, select “Submit Request” again.

2.4.1.3. Preview of the registration

Once the registration with the DPI is complete, information about all registered flows will be displayed in the “PI Information” tab of the “PI Registration” section.

When more than one product flow is registered, you can preview information of each flow individually by selecting a desired flow from a drop-down list that appears after clicking the “Preview Activities” (Fig. 55). Product data and methods of responsibility are displayed in different tabs.

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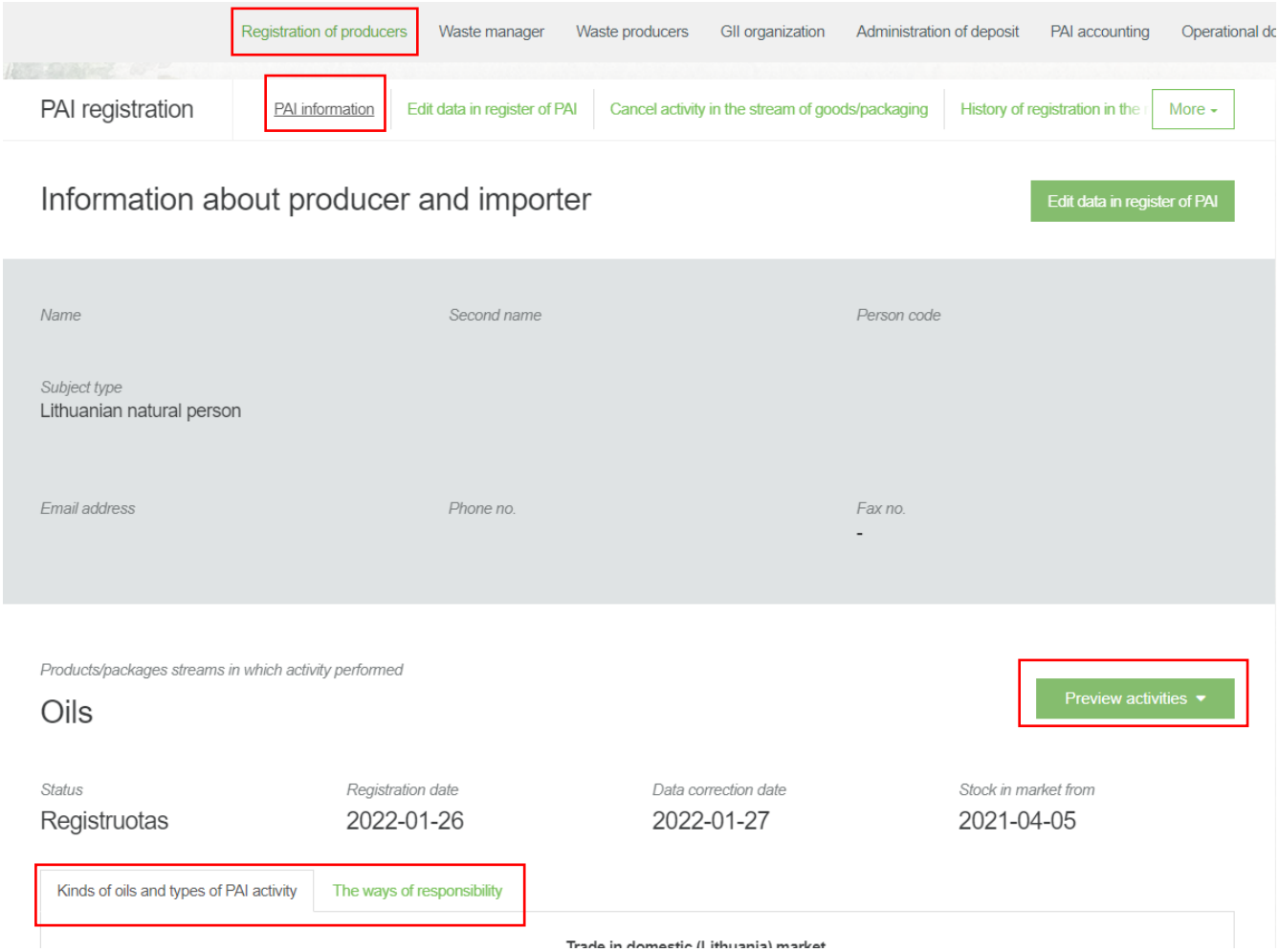

Fig. 55

"History of Registration with the DPI" tab presents registrations and history of registration corrections: date, time, and status (Fig. 56).

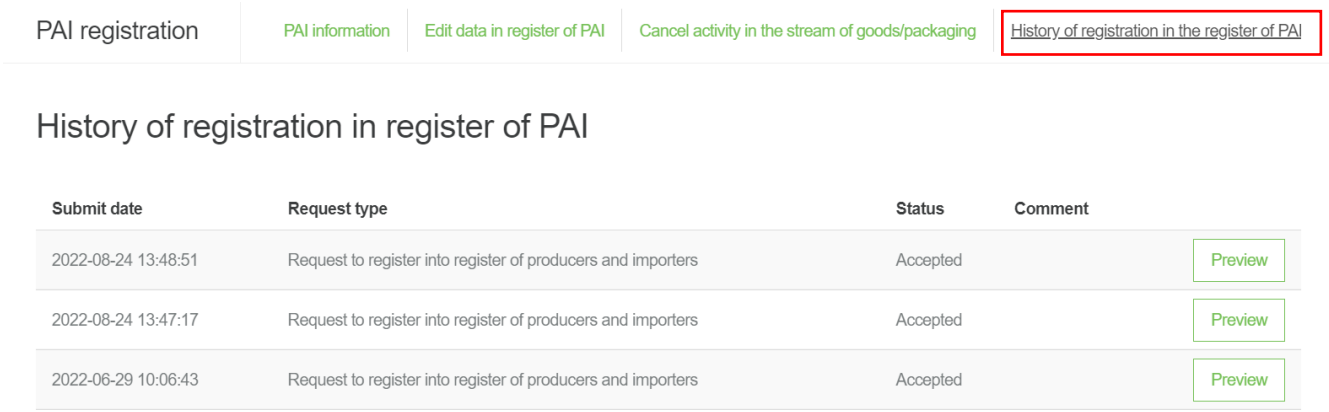

Fig. 56

Please note

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Record-keeping of products will only present product flows, modes of operation and other data that you have registered with the DPI.
DPI corrections will only appear when the request is listed as "Accepted".

2.4.2. List of oils

Compilation and completion of the product list is regulated under Point 3 of Rules of Product Accounting and Reporting of Waste Management Organisation Activities (see current version).
In accordance with the above-mentioned regulations, new products shall be added to the List at least within 5 working days from making a new product available on the domestic market of the Republic of Lithuania. (See current version of the rules).

In order to keep records of oil and fill in the log of making Oils available on the market and the organisation of waste management, the list of products must be filled in first. The list is linked to the log of record-keeping of oils; therefore, only sales units to be entered in the list may be entered in the log. For more information on completion of the log, see Chapter 2.6. "Log for record keeping of productsLog of record-keeping of products.

The list of products of the PPWIS shall include the following:

- Unique codes (non-repeating, intended for identification of a specific product, must coincide with the code used to identify this product in the record-keeping);
- Exact names;
- Type of oil;
- The weight of the product unit in tons to the nearest gram (6 digits after the decimal point);
- Link to the list of packaging;
- Date of the start of supply of the product to the domestic market;
- Date of removal from the domestic market of (this date is indicated from the day when the producer or importer stops supplying this product to the market).

Please note
In the list, you will only be able to select only the types of oils that are indicated in the DPI during PI registration.
Specify the date of removal of the oil from the domestic market only if it is known.

Important!
Product information in PPWIS must correspond to the information in the undertaking's accounting software or other documentation.

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2.4.3. Filling in the list of oils

The list of oils is compiled in the "PI Accounting" section on the "Lists of Product/Commodity Units" tab. To start filling in the list of oils, select "Oils" from the drop-down list of product/packaging flows (you will see all flows registered in DPI in the list) (Fig. 57).

Specify the details of the oil to be listed (Fig. 57):

- Specify the unique code and name of the oil (the name does not have to be unique and may be the same for several products);
- Specify the type of oil (you will only see the selections you have registered in DPI);
- Specify the weight of the oil in tons (6 digits to the nearest the decimal point);
- In the field "Packaging", you will have two options:
  - "Available" - this option is available if the product for which you are filling in information has packaging. If you select "Available", the system will automatically redirect you to the commodity packaging card, which must contain the packaging information for the product:
- Has been made available on the market since - the date of making available on the market is indicated ;
- Name - the name of the specific packaging is indicated;
- Packaging category - select a packaging category from the drop-down list;
- Type of packaging - from the drop-down list, select the type of packaging valid from the date indicated in the "Start of making available on the market" field, and its packaging type code is selected. The value is not allowed to be selected until the field "Start of making available on the market " has been filled in.
- The number of products per packaging – the number of products in one packaging is indicated;
- The weight of the packaging, t - the weight in tons per packaging, 6 digits to the nearest the decimal point, is indicated;
- Single-use/reusable - choose from a drop-down list whether the packaging is single-use or reusable;
- Recyclable/non-recyclable — select whether the packaging is recyclable or non-recyclable[36] from the drop-down list (if you select reusable packaging, this field will be inactive[37]);

[36] More information on the classification of packaging for recycling/non-recycling see on the website of the Ministry of Environment https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

[37] The attribute "recyclable/non-recyclable" is only relevant in the case of single-use packaging, as p. 24.11 of the Rules on the Management of Packaging and Packaging Waste specifies that when record-keeping of single-use packaging, an additional indication shall be given as to how the packaging (its waste) is treated, i.e., whether it is recyclable or non-recyclable (see the current version of the version of the Rules on the Management of Packaging and Packaging Waste https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr).
The obligation to indicate whether the packaging is recyclable or non-recyclable in the case of disposable packaging is linked to the fulfilment of the management targets set - if the packaging is not recyclable, it is clear that the producer or

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- Made available on the market until - indicate the date of the end of making available on the market (only if it is specifically known that the packaging is no longer available on the market).

  Once the product packaging information has been filled in, the product is saved in the list (for more information on filling in the list of packages, see section 3.2.1 "Completing the list of packaging marketable unitsFilling in the list of commodity units").

  The advantage of this feature is that when sales of a product are recorded in the oil logbook, the sales entries for that product are also automatically created in the packaging logbook after the summary has been created and validated; therefore, there is no need to enter the same data twice. This option is tailored for record-keeping purposes and is convenient in case of coinciding lists of packaging and products. Please note that when using this functionality, it is important to generate and validate the Product record-keeping summary before generating and validating the Packaging record-keeping summary in order to ensure that the packaging data is properly transferred to the Packaging accounting.

  Important!
  If you tick the packaging column in the list of products in the "Available" column, remember that you must also register the flow of packaging in the Directory of Producers and Importers.

  - o If you select "Not available", there will be no link between the list of products and the list of packaging and you will have to fill in the two logs separately. This option is recommended when the list of items and the list of packaging commodities do not coincide (i.e., there are more items in the list of commodities than in the list of products, so that in either case, the packaging record-keepings will need to be updated separately). Especially if there are many products, this will help to avoid errors and the risk that some of the data may not be entered due to oversight.
- Specify the date on which the supply of the oil to the market started.

  Please note
  The system will not allow sales of the product to be entered in the log at the date earlier than the date indicated in the list, so the date must be no later than the date the product was placed on the market.

  Once all the relevant information has been entered, select the "Add" + symbol and the oil will be added to the list (Fig. 57).

importer making such packaging available on the market cannot fulfil the recycling targets set for packaging waste. In the case of reusable packaging, the producer/importer has to meet the collection (i.e., recovery from the domestic market) and reuse targets (not the recycling targets). Therefore, in the case of reusable packaging, there is no need to specify the suitability for recycling, as in this case it is important that the packaging is recovered from the domestic market of the Republic of Lithuania and reused for packaging purposes.

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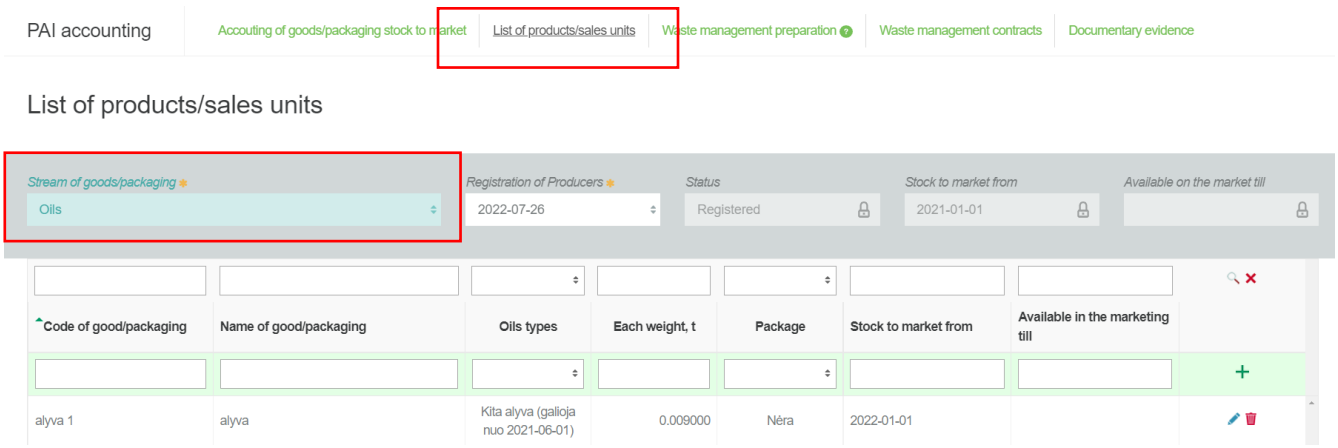

Fig. 57

Point 3 of the Rules on Reporting of Product Accounting and Waste Management Organisation Activities (see the current version of the Rules) sets out that the list must be added with new products at least 5 working days from the placement of a new product on the internal market of the Republic of Lithuania.

2.4.4. Adjusting the list of oils

The information in the list of oils may be adjusted. Tools used for adjustment (Fig. 58):

Edit entry -

Remove entry -

Copy the row -

When “Yes“ is selected in the “Packaging“ field -

Additional tools when selecting “Edit entry”:

Save changes -

Cancel changes -

Select the “ Edit entry ” symbol from the list and make corrections to the information for the specific oil; the entry is saved by selecting the “Save changes” symbol; to undo the correction of the entry and not save the changes, select the “Cancel changes” symbol.

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The oil can be deleted from the list by selecting the “Remove entry” symbol .

Oil data can be exported by clicking the “Export Data“ button (Fig. 58), and a report in Excel format will be sent to the user's device.

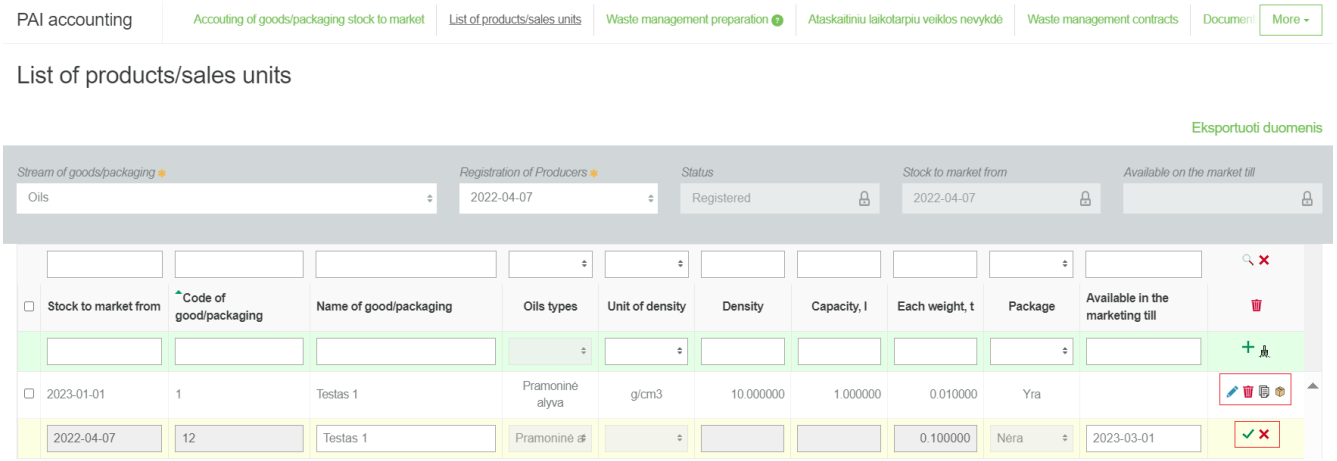

Fig. 58

Please note
After adjusting the list entry, the information in the record-keeping log will also be updated.
Only oil which is not included in the record-keeping log for which the summary has been drawn up or validated may be adjusted in the list. If you want to adjust the oil that is included in the log for which a summary has already been created, you will first need to give the log the status “Log in preparation”.
For more information, see Section 2.6.4 “ Editing a log whose summary has already been formed”Editing a log whose summary has already been formed.

2.5. Record-keeping of vehicles in PPWIS

In accordance with the Law on Waste Management, the records of vehicles must be kept by:
Producers: Persons who have registered their activities in accordance with the legal acts, who manufacture vehicles or import them into a Member State for business purposes.
Importers: Persons who have registered their activities in accordance with the legal acts, who import and make vehicles available on the market of the Republic of Lithuania for business purposes from another Member State.
Also, those who acquire vehicles imported and/or brought into the territory of the Republic of Lithuania by means of leasing (financial leasing) from a financial institution providing leasing (financial leasing) services.

The main legal acts regulating the requirements for record-keeping of taxable products in the Republic of Lithuania are the Law on Waste Management[38], the Rules for submission of reports on

[38] Law on Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr

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keeping records of products and waste management organisation activities[39], and the Rules on Registration of Producers and Importers[40](follow the current versions of the legal acts regulating record-keeping of products).
In accordance with the Rules for submission of reports on keeping records of products and waste management organisation activities, a list of vehicles is drawn up, a log of vehicles is completed, and quarterly record-keeping statements are formed and approved. Section III of the said Rules governs the procedure for submitting the record-keeping report.

The accounting of vehicles in the PPWIS consists of the registration in the DPI (see section De-registration from the PI Directory 2.5.1. ‘’)Registration in the Directory of Producers and Importers (DPI), the compilation of the list of vehicles (see section 2.5.2 . ‘List of vehicles’), the completion of the log of record-keeping of products (see section 2.6 . ‘Log of record-keeping of products’), the formation and approval of summaries (see section 2.7 . “Quarterly summary’) and the creation and presentation of annual reports (see section 2.8. “Creation and submission of annual report”).

In accordance with the Law on Waste Management (see the current version), the vehicle is any vehicle designated as:

- Category M_1 (motor vehicles having at least four wheels used for the carriage of passengers and comprising no more than eight seats in addition to the driver's seat);
- Category N_1 (motor vehicles having at least four wheels used for the carriage of goods and having a maximum weight not exceeding 3.5 metric tons);
- Three-wheel motor vehicles, but excluding motor tricycles, excluding motor three-wheel vehicles with symmetrically-arranged wheels.

According to the Law on Waste Management (see current version), there may be two ways of making vehicles available on the domestic market of the Republic of Lithuania:

- **Making available on the internal market of the Republic of Lithuania for business purposes** means the transfer, whether in return for payment or free of charge, to a third party within the territory of the Republic of Lithuania of vehicles shipped into the territory of the Republic of Lithuania or produced on the territory of the Republic of Lithuania or shipment into the territory of the Republic of Lithuania for own use of more than five units of vehicles, their production on the territory of the Republic of Lithuania in a calendar year;

[39] Rules for submission of reports on keeping records of products and waste management organisation activities https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344990/asr
[40] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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- **Product use for own needs** means the use of vehicles imported to or manufactured in the territory of the Republic of Lithuania or manufactured on the territory of the Republic of Lithuania in the course of one's own operation, without passing them on to a third party.

2.5.1. Registration in the Directory of Producers and Importers (DPI)

Registration of producers and importers in the DPI shall be executed by logging in the PPWIS in the "PI Registration" section.

An economic entity must register in the DPI if it meets the criteria of the producer and/or importer set out in section 1.1. Which Producers and Importers are required to keep records in the PPWISWhich Producers and Importers are required to keep records in the PPWIS.

The 'PI Information' tab in the 'PI Registration' section contains information on the producer and/or importer and its registered product/packaging flows (if any) (Fig. 59).

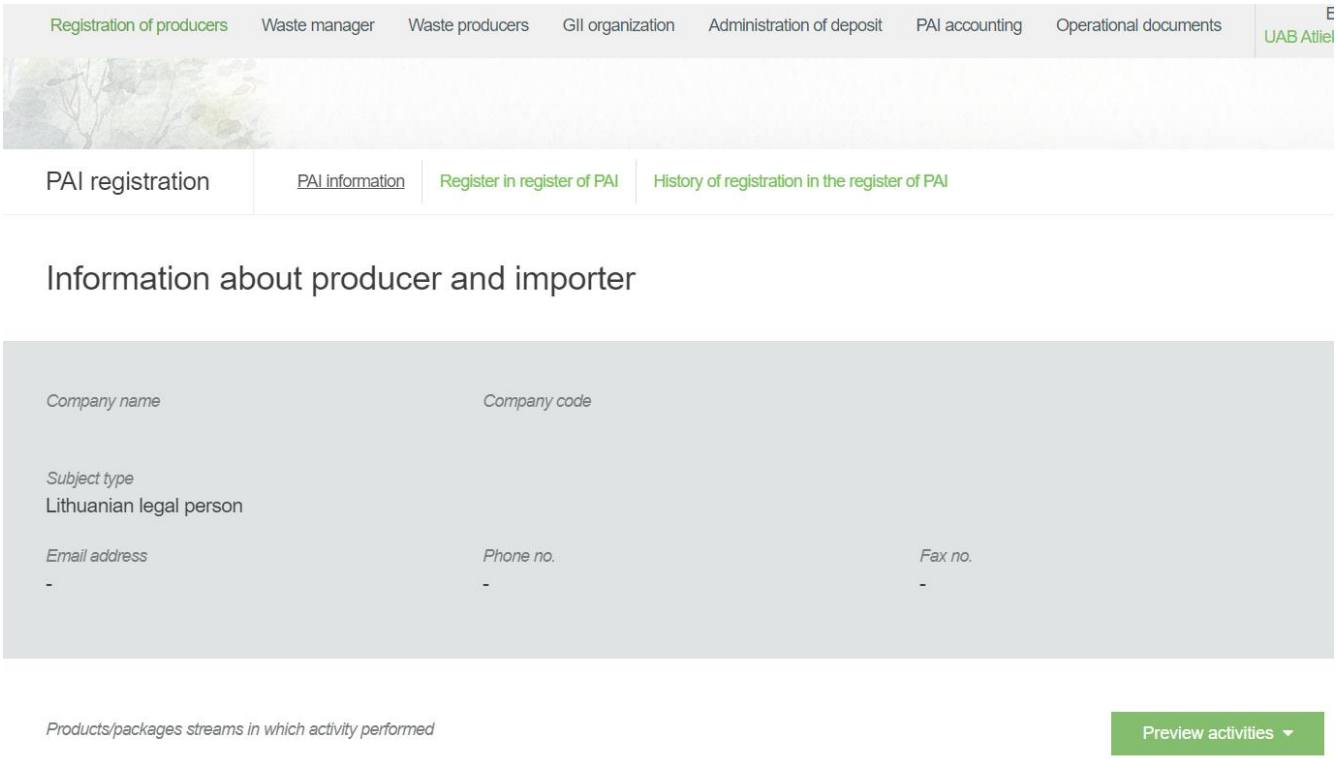

Fig. 59

Point 5 of the Rules on Registration of Producers and Importers[41] (see relevant version) indicates that an economic entity must register in the Directory of Producers and Importers at least one working day before the first time the corresponding products are placed in the

[41] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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domestic market of the Republic of Lithuania or they are exported from the Republic of Lithuania.

2.5.1.1. Registration

Registration in the DPI is carried out in the "Register in the PI Directory" tab (Fig. 60).

Fig. 60

The registration form contains general information about the economic entity (Fig. 61).

When registering in the PI Directory, please provide the contact details:

1. The contact data will already be filled out automatically according to the data you provided when registering the undertaking with PPWIS system. However, they can be changed if you want to indicate the contact details of another responsible person.
2. Select the product flow - vehicles - that is relevant for the undertaking you represent. When the flow is selected, the fields for registering that flow appear.

Please note
It is recommended that the indicated e-mail address be that of the person responsible for the PI record-keeping since notifications from the system about the actions carried out in the PI record-keeping are sent at the specified e-mail, e.g.:

- *Quarterly summary formed*
- *Quarterly summary approved*
- *You are late in approving the quarterly summary*
- *etc.*

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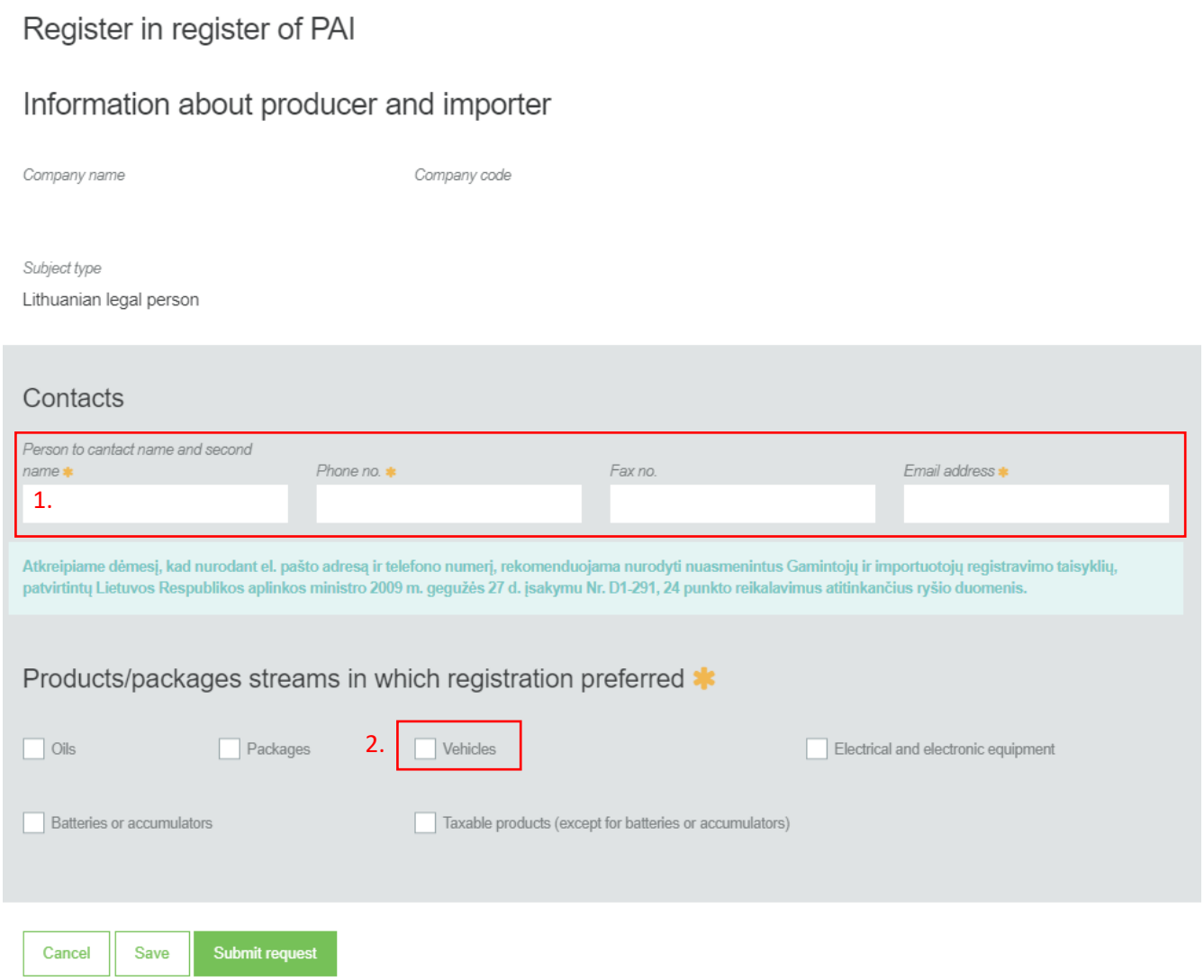

Fig. 61

If a natural person registers in the PI Directory, the type and number of the document attesting to the activity will have to be indicated (Fig. 62). The document type shall be selected from the drop-down list:

- Certificate of individual activity
- Farmer's certificate
- Business certificate

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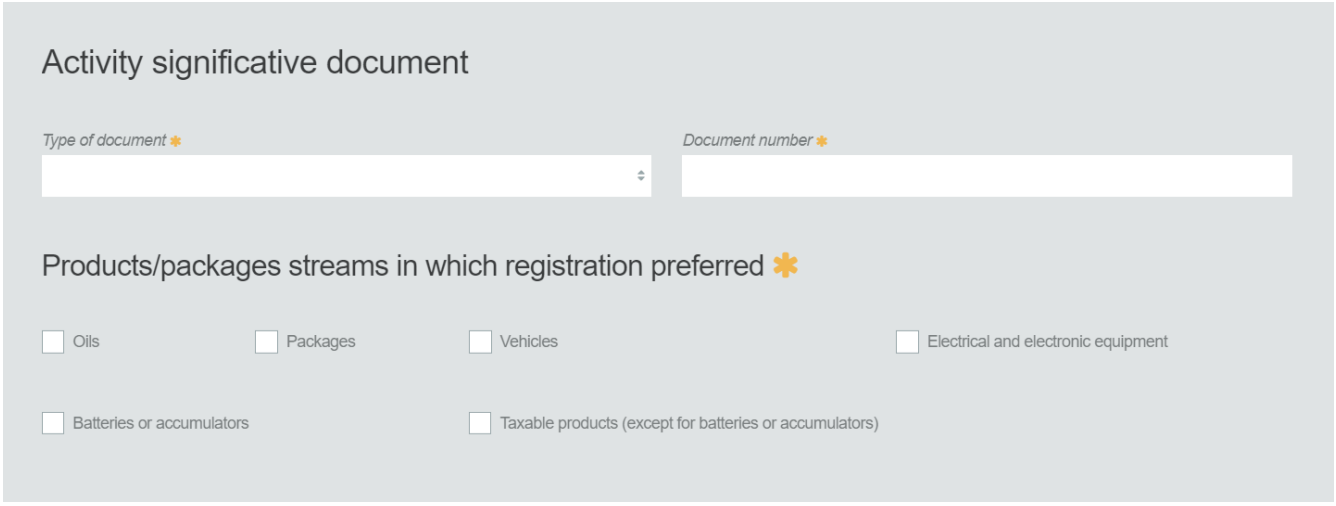

Fig. 62

Provide information about the relevant vehicle in the next registration step (Fig. 63):

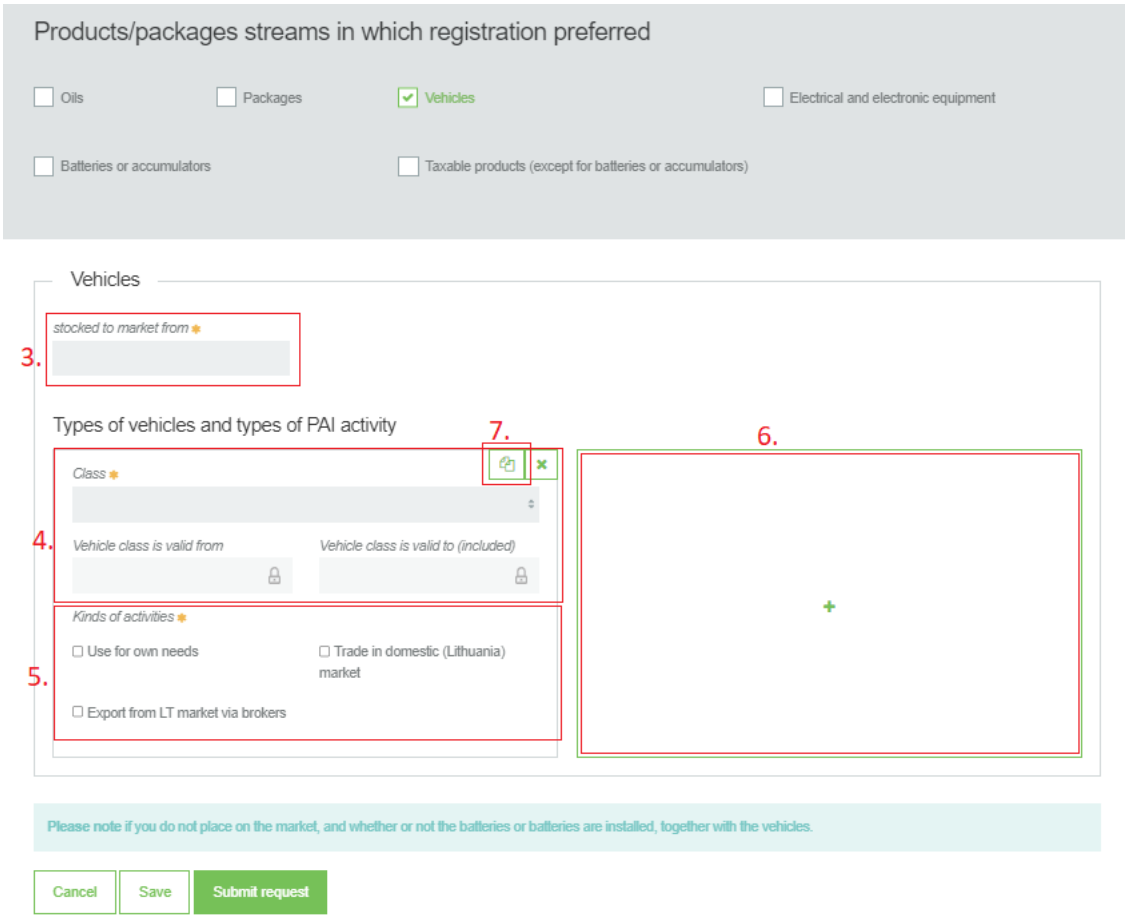

Fig. 63

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3. In the box 'Started making available on the market', indicate the date from which the economic entity started making vehicles available on the market.

4. Select a relevant category of the vehicle. The categories can be selected from a drop-down list:

- Three-wheel;
- M1;
- N1.

And the fields are automatically filled with the start and end validity dates of the vehicle class from the vehicle classes classifier. The fields are not editable.

5. Choose relevant activities. Several activities can be selected for one category (type) of electrical and electronic equipment.

- After selecting the operation method "Domestic Trade", specify the way in which taxable products are made available to the internal market: 'Retail', 'Wholesale' or 'Distance trading'.

6. If several types of vehicles are relevant for the economic entity, add an additional class by selecting symbol + and indicate the relevant information according to points 4 and 5.

The Rules for submission of reports on keeping records of products and waste management organisation activities stipulate that a producer and/or importer who exports and/or removes products from the territory of the Republic of Lithuania through third parties must have a contract with a third party regarding the export and/or taking out of the products owned by the producer and/or importer from the territory of the Republic of Lithuania and copies of documents certifying the export and/or taking out of the products from the territory of the Republic of Lithuania, certified by the third-party responsible person.

Please note
When registering with the PI Directory, indicate only the product flows and activities that are relevant to you.

If you choose one of the ways of making available on the domestic market of the Republic of Lithuania (use for own needs or trade in the domestic market of the Republic of Lithuania), you must additionally specify the methods of liability for vehicles supplied to the Lithuanian domestic market. The methods of liability shall be specified separately, depending on the method of making available on the Lithuanian domestic market (Fig. 64). If you have chosen only one method of making available on the Lithuanian domestic market (either the use for own needs or trade in the domestic market of the Republic of Lithuania), then you must choose only one method of making available on the market.

7. The copy button is intended for copying the entity's DPI data block. By clicking this button next to the entry, a copy of the product and activity method block will be created in the newly added field.

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8. The same ways of fulfilling liabilities and the period of time from when and until when the chosen method of liability was applied to the domestic market of the Republic of Lithuania, both for the use of own needs and trade for the domestic market of the Republic of Lithuania can be used:

- Individually - if you do not belong to a Licensed organisation that organises the management of waste vehicles and educates the public on your behalf.
- Collectively - if you belong to a Licensed organisation and producers.

Please note
The box of the licensed organisation is linked to the account of the licensed organisation. If you have a contract with an organisation, however, if you choose the "Collectively" method of responsibility, you do not see the organisation option, contact the organisation. It must present information in its PPWIS account that it has entered into a contract with you.

The interactive box "Licensed organisation" is activated by selecting the "Collectively" method of liability. You need to select the organisation that identified you as a member. Select the organisation and do not forget to indicate the date from which the licensed organisation fulfils the obligations of producers and importers for you.

Please note
The date of liability "from" must not be the date of the conclusion of the contract, but the date of the start of the validity of the contract.
Please indicate the 'until' date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

9. After filling in the relevant boxes, we can save the registration data - select "Save". Your data will be saved, but the registration application will not be submitted yet and you will not be able to start record-keeping (Fig. 64).

10. The application for registration with DPI shall be submitted by selecting "Submit an application" (Fig. 64).

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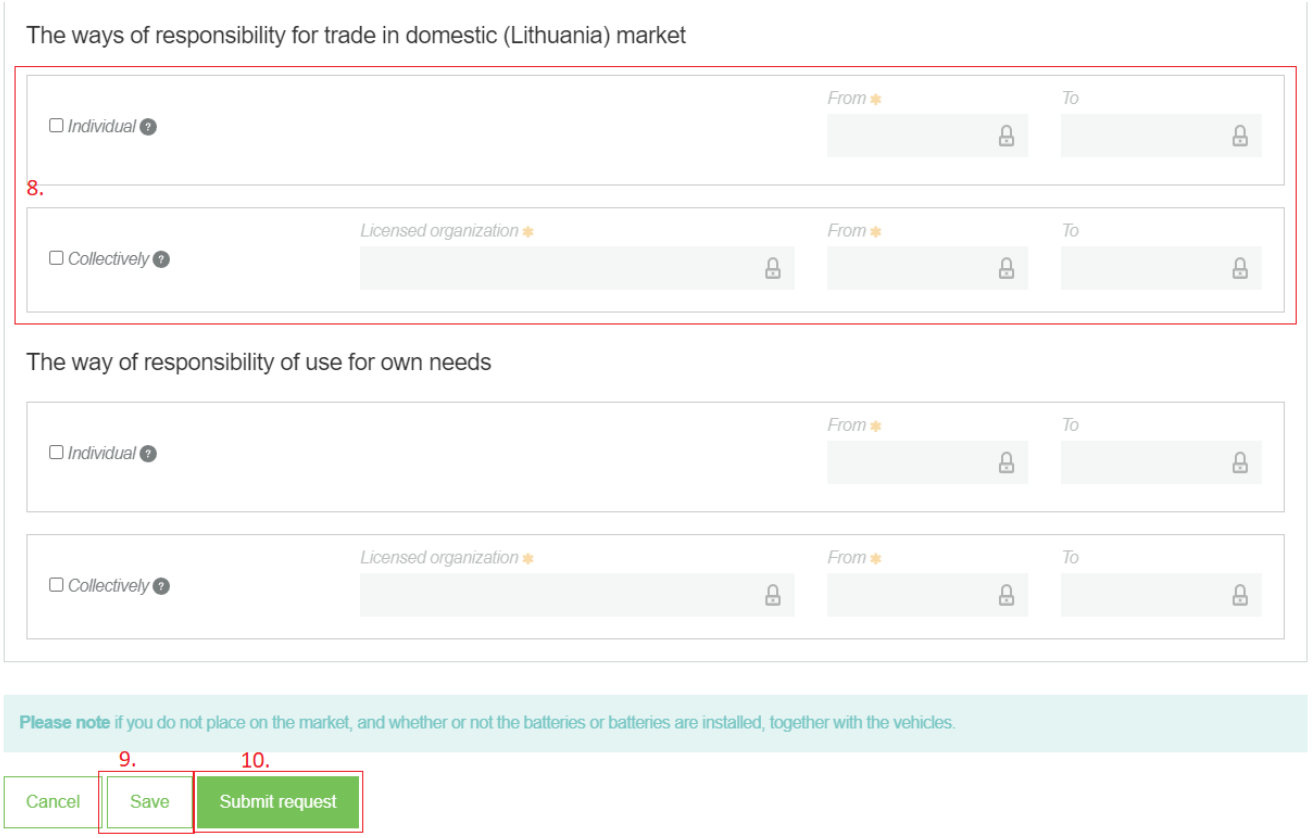

Fig. 64

Please note
Only the flows for which the undertaking meets the concept of the Producer and/or Importer of that flow can be registered with the DPI.
Batteries and accumulators installed in the vehicles are recorded in a separate account for the organization of the placement of batteries and accumulators on the market and the organization of waste management and must be registered in DPI as a separate flow.
The obligation to submit data on the products and packaging to the PPWIS came into existence in 2018, so if the undertaking commenced its operations earlier and indicated this in the DPI, records in the PPWIS are still kept since 2018 and not earlier.

Please note
As far as registration of several flows of products is concerned, you will need to provide information on each flow individually.

2.5.1.2. Adjustment of the data in DPI

All DPI registration data can be adjusted and this is done if:

- Communication data have changed;

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- Other categories of vehicles have appeared in the undertaking;
- Introduction of additional modes of operation;
- The method of responsibility has changed;
- Removing one of the product streams from the market. In this case, you must submit a request for removal of the stream from the DPI (see Section 5 “Logging out of the PI DirectoryRegistering out of the PAI ”).

Point 14 of the Rules on Registration of Producers and Importers stipulates that the Directory-registered entity must submit an Application containing changed data, using the PPWIS, at least within 10 working days from the date of the change in the data.

In order to edit data in the DPI, click “PI Registration” section and select “Edit Data in DPI” tab. Then select the flow in which you want to make corrections (Fig 65).

Please note
When performing PI data corrections, you must enter the reason for the data correction (Fig. 65).

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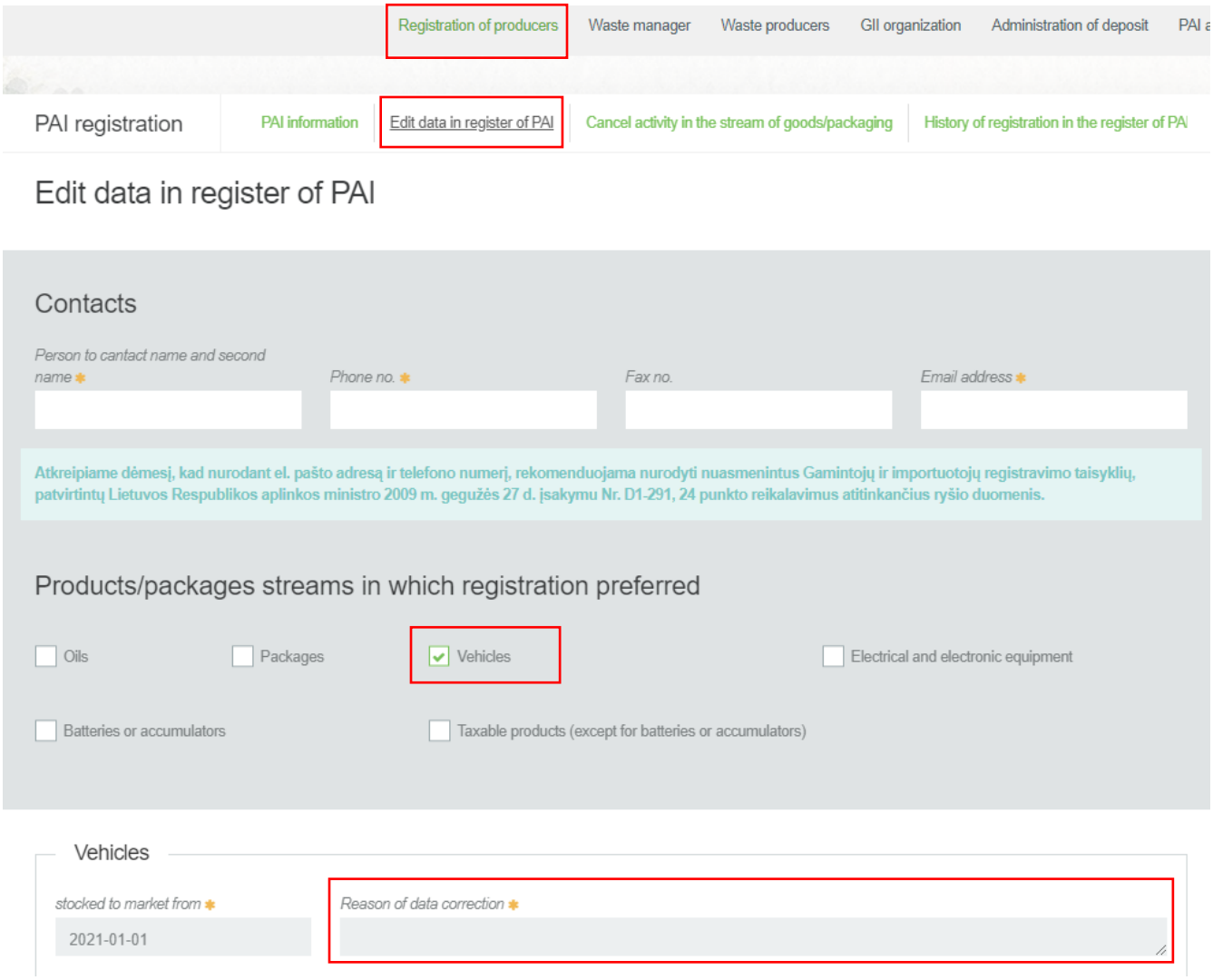

Fig. 65

After specifying the reason for data correction, perform necessary changes.

Specify modes of operation for already indicated vehicles or add a new type of vehicles by clicking "ADD" symbol + and selecting new types to add from a drop-down list (Fig. 66):

- Three-wheel;
- M1;
- N1.

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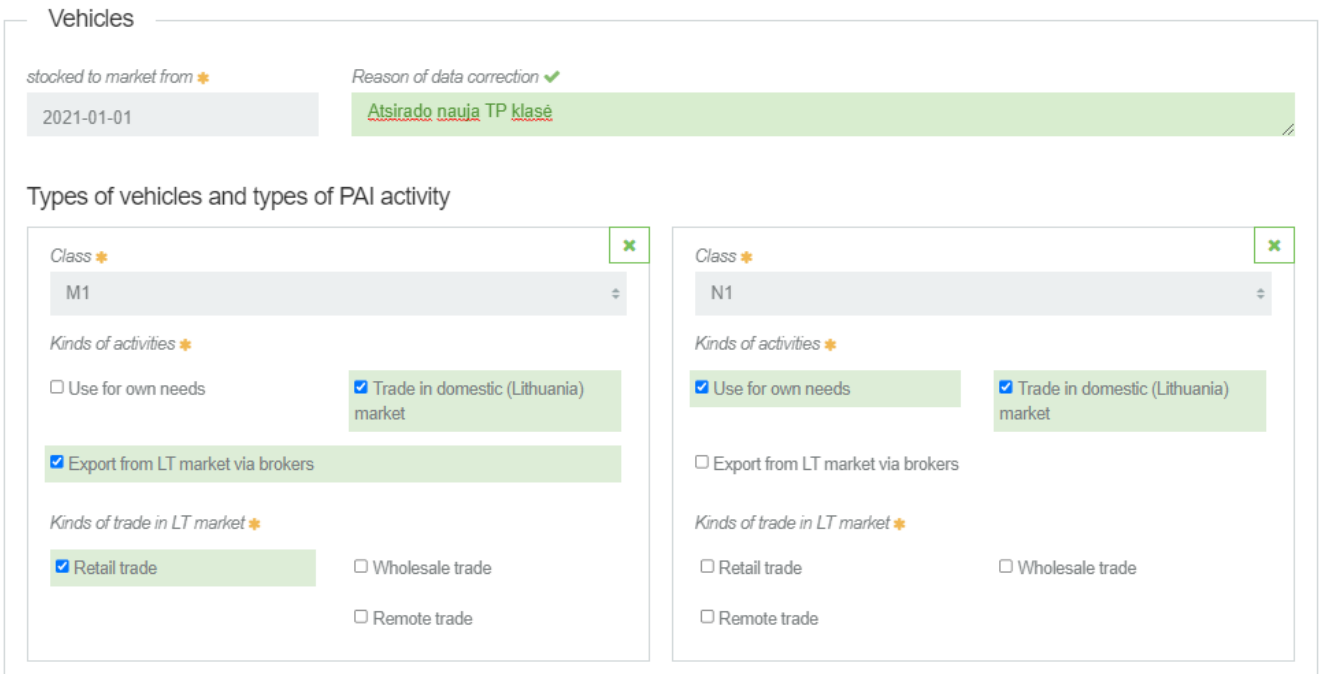

Fig. 66

If the method of responsibility changes, enter the expiration date of the previous method in the "Until" field. Then select a new liability method and enter the start of its effective date in the "From" section (Fig. 67).

Please note
Please indicate the 'until' date of liability only when you know that the method of fulfilling the responsibility has changed.
The period of liability chosen may not overlap by even a single day.

After making the necessary corrections, select "Save", thus the corrected data will be saved, but the correction request will not be submitted yet. Select "Submit request" and the request will be submitted (Fig. 67).

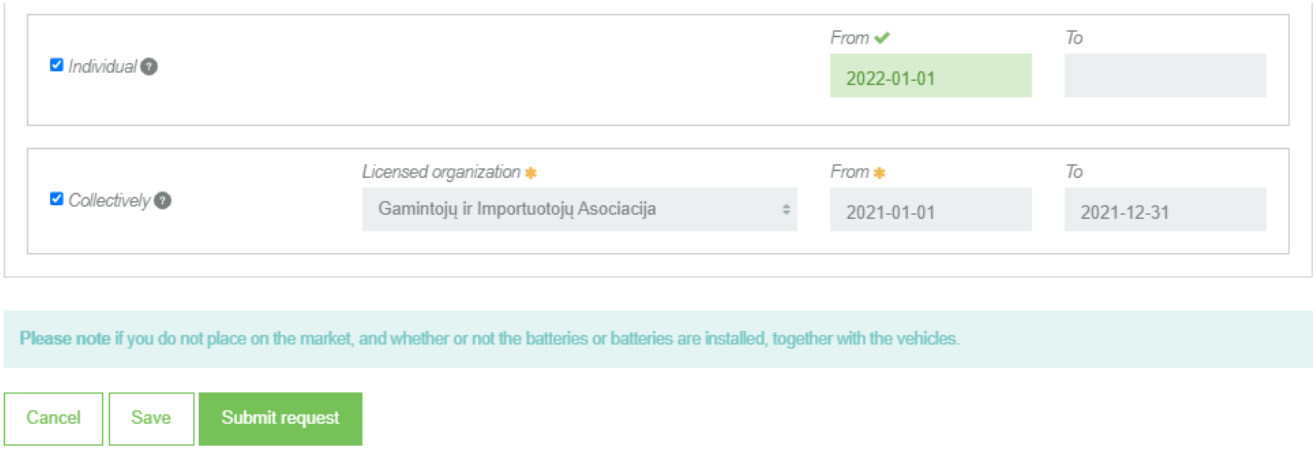

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Fig. 67

In case of any errors in the registration request, the system will reject the request and display a message that the registration request contains errors. Fields with identified errors will be highlighted in red and a comment about the error in red font will appear underneath (Fig. 68).

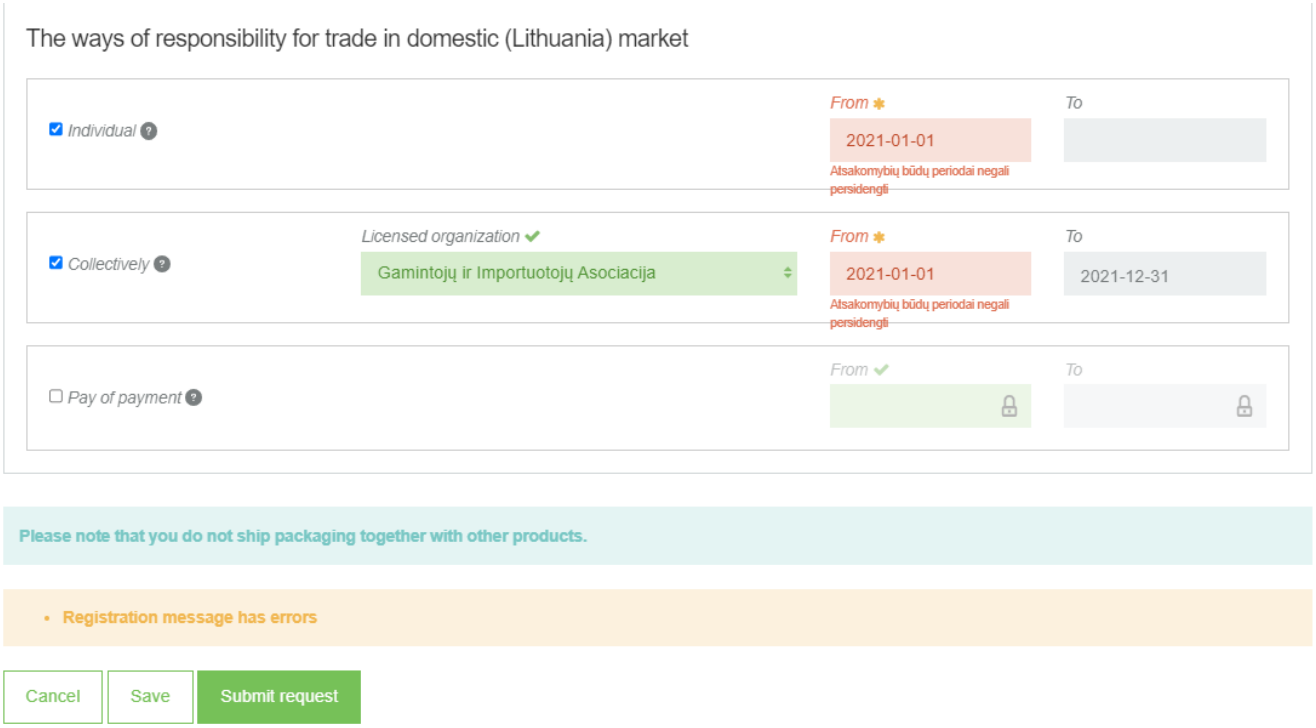

Fig. 68

Once the errors have been corrected, select “Submit Request” again.

2.5.1.3. Preview of the registration

Once the registration with the DPI is complete, information about all registered flows will be displayed in the “PI Information” tab of the “PI Registration” section.

When more than one product flow is registered, you can preview information of each flow individually by selecting a desired flow from a drop-down list that appears after clicking the “Preview Activities” button. Product data and methods of responsibility are displayed in different tabs (Fig. 69).

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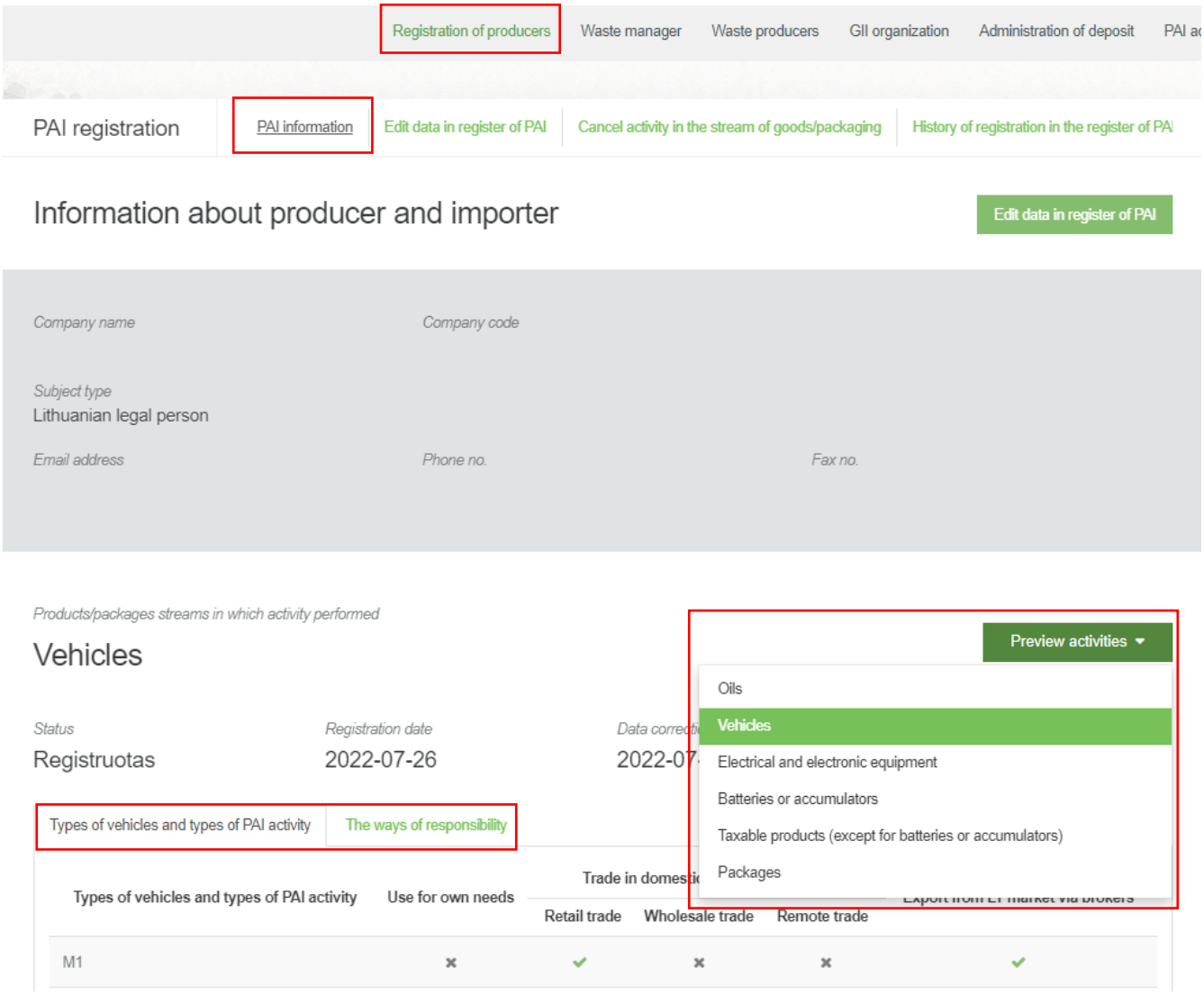

Fig. 69

"History of Registration with the DPI" tab presents registrations and history of registration corrections: date, time, and status (Fig. 70).

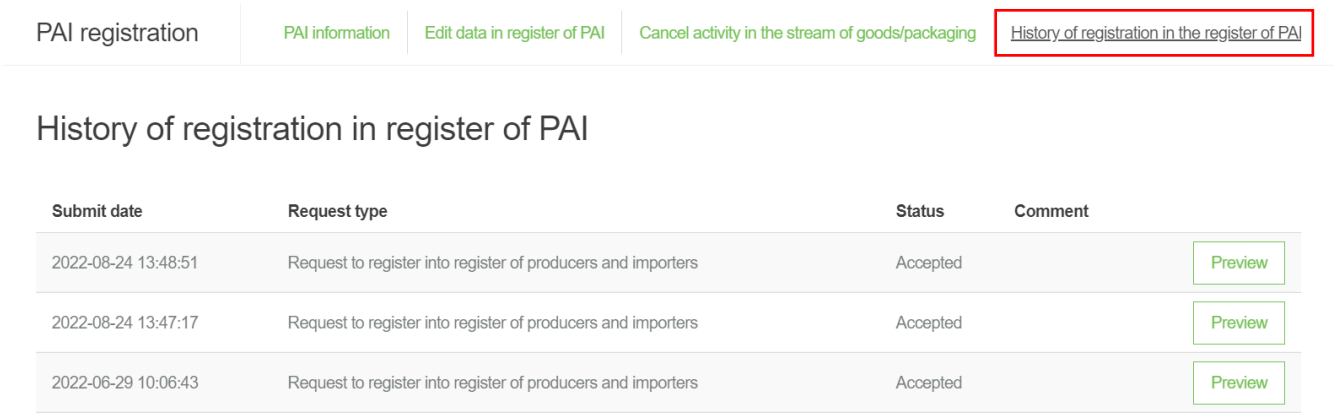

Fig. 70

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Please note
Record-keeping of products will only present product flows, modes of operation and other data that you have registered with the DPI.
DPI corrections will only appear when the request is listed as "Accepted".

2.5.2. List of vehicles

Compilation and completion of the product list is regulated under Point 3 of Rules of Product Accounting and Reporting of Waste Management Organisation Activities (see current version).
In accordance with the above-mentioned regulations, new products shall be added to the product list at least within 5 working days from making a new product available on the domestic market of the Republic of Lithuania. (See current version of the rules).

In order to keep records of vehicles and fill in the log of making vehicle available on the market and the organisation of waste management, the list of products must be filled in first. The list is linked to the log of record-keeping of vehicles; therefore, only sales units to be entered in the list may be entered in the log. For more information on completion of the log, see Chapter 2.6. "Log for record keeping of productsLog of record-keeping of products.

The list of PPWIS products includes the following information about vehicles made available on the domestic market of the Republic of Lithuania:

- Unique codes (non-repeating, intended for identification of a specific product, must coincide with the code used to identify this product in the record-keeping);
- Exact names;
- Vehicle category;
- The weight of the product unit in tons to the nearest gram (6 digits after the decimal point);
- Link to the list of packaging;
- Date of the start of supply of the product to the domestic market of the Republic of Lithuania;
- Date of removal from the domestic market of the Republic of Lithuania (this date is indicated from the day when the producer or importer stops supplying this product to the domestic market of the Republic of Lithuania).

Please note
In the list, you will only be able to select only the categories that are indicated in the DPI during PI registration.

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Specify the date of removal of the vehicle from the domestic market of the Republic of Lithuania only if it is known.

Important!
Product information in PPWIS must correspond to the information in the undertaking's accounting software or other documentation.

2.5.3. Filling in the list of vehicles

The list of vehicles is compiled in the "PI Accounting" section on the "Lists of Product/Commodity Units" tab. To start filling in the list of vehicles, select "Vehicle" from the drop-down list of product/packaging flows (you will see all flows registered in DPI in the list) (Fig. 71).

Specify the details of the vehicle to be listed (Fig. 71):

- Specify the unique code and name of the vehicle (the name does not have to be unique and may be the same for several products);
- Specify the category of the vehicle (you will only see the selections you have registered in DPI);
- Specify the weight of the vehicle in tons (6 digits to the nearest the decimal point);

Point 9 of the Rules on Reporting of Product Accounting and Waste Management Organisation Activities (see the current version of the Rules) sets out that in the case when vehicles are placed on the market together with batteries and accumulators installed in them, **the vehicle weight must be indicated <u>without the weight of batteries and accumulators</u>** in the records of vehicles being placed on the internal market.

- In the field "Packaging", you will have two options:
  - "Available" - this option is available if the product for which you are filling in information has packaging. If you select "Available", the system will automatically redirect you to the commodity packaging card, which must contain the packaging information for the product:
- Has been made available on the market since - the date of making available on the market is indicated ;
- Name - the name of the specific packaging is indicated;
- Packaging category - select a packaging category from the drop-down list;
- Type of packaging - from the drop-down list, select the type of packaging valid from the date indicated in the "Start of making available on the market" field, and its packaging type code is selected. The value is not allowed to be selected until the field "Start of making available on the market since" has been filled in.
- The number of products per packaging – the number of products in one packaging is indicated;

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- The weight of the packaging, t - the weight in tons per packaging, 6 digits to the nearest the decimal point, is indicated;
- Single-use/reusable - choose from a drop-down list whether the packaging is single-use or reusable;
- Recyclable/non-recyclable — select whether the packaging is recyclable or non-recyclable[42] from the drop-down list (if you select reusable packaging, this field will be inactive[43]);
- Made available on the market until - indicate the date of the end of making available on the market (only if it is specifically known that the packaging is no longer available on the market).

Once the product packaging information has been filled in, the product is saved in the list (for more information on filling in the list of packages, see section 3.2.1 "Completing the list of packaging marketable unitsFilling in the list of commodity units").

- The advantage of this feature is that when sales of a product are recorded in the oil logbook, the sales entries for that product are also automatically created in the packaging logbook after the summary has been created and validated; therefore, there is no need to enter the same data twice. This option is tailored for record-keeping purposes and is convenient in case of coinciding lists of packaging and products. Please note that <u>when using this functionality, it is important to generate and validate the Product record-keeping summary before generating and validating the Packaging record-keeping summary in order to ensure that the packaging data is properly transferred to the Packaging accounting.</u>

Important! If you tick the packaging column in the list of products in the "Available" column, remember that you must also register the flow of packaging in the Directory of Producers and Importers.

- o If you select "Not available", there will be no link between the list of products and the list of packaging and you will have to fill in the two logs separately. This option is recommended when the list of items and the list of packaging commodities do not coincide (i.e., there are more items in the list of

[42] More information on the classification of packaging for recycling/non-recycling see on the website of the Ministry of Environment https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

[43] The attribute "recyclable/non-recyclable" is only relevant in the case of single-use packaging, as p. 24.11 of the Rules on the Management of Packaging and Packaging Waste specifies that when record-keeping of single-use packaging, an additional indication shall be given as to how the packaging (its waste) is treated, i.e., whether it is recyclable or non-recyclable (see the current version of the version of the Rules on the Management of Packaging and Packaging Waste https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr).
The obligation to indicate whether the packaging is recyclable or non-recyclable in the case of disposable packaging is linked to the fulfilment of the management targets set - if the packaging is not recyclable, it is clear that the producer or importer making such packaging available on the market cannot fulfil the recycling targets set for packaging waste. In the case of reusable packaging, the producer/importer has to meet the collection (i.e., recovery from the domestic market) and reuse targets (not the recycling targets). Therefore, in the case of reusable packaging, there is no need to specify the suitability for recycling, as in this case it is important that the packaging is recovered from the domestic market of the Republic of Lithuania and reused for packaging purposes.

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commodities than in the list of products, so that in either case, the packaging record-keepings will need to be updated separately). Especially if there are many products, this will help to avoid errors and the risk that some of the data may not be entered due to oversight.

- Specify the date on which the supply of the vehicle to the market started.

Please note
The system will not allow sales of the product to be entered in the log at the date earlier than the date indicated in the list, so the date must be no later than the date the product was placed on the market.

Once all the relevant information has been entered, select the "Add" + symbol and the vehicle will be added to the list (Fig. 71).

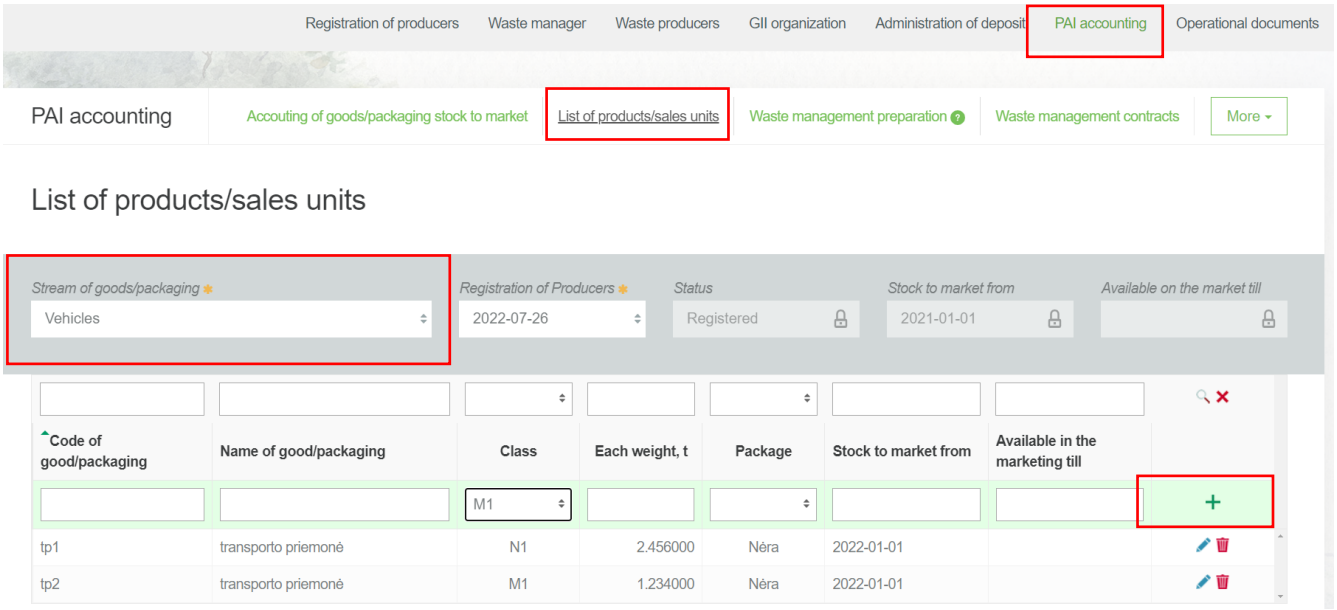

Fig. 71

2.5.4. Adjusting the list of vehicles

The information in the list of vehicles may be adjusted. Tools used for adjustment (Fig. 72):

Edit entry -

Remove entry -

Copy the row -

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When “Yes“ is selected in the “Packaging“ field -

Additional tools when selecting “Edit entry”:

Save changes -

Cancel changes -

Select the “ Edit entry ” symbol from the list and make corrections to the information for the specific vehicle; the entry is saved by selecting the “Save changes” symbol; to undo the correction of the entry and not save the changes, select the “Cancel changes” symbol.

The vehicle can be deleted from the list by selecting the “Remove entry” symbol .

Vehicle data can be exported by clicking the “Export Data“ button (Fig. 72), and a report in Excel format will be sent to the user's device.

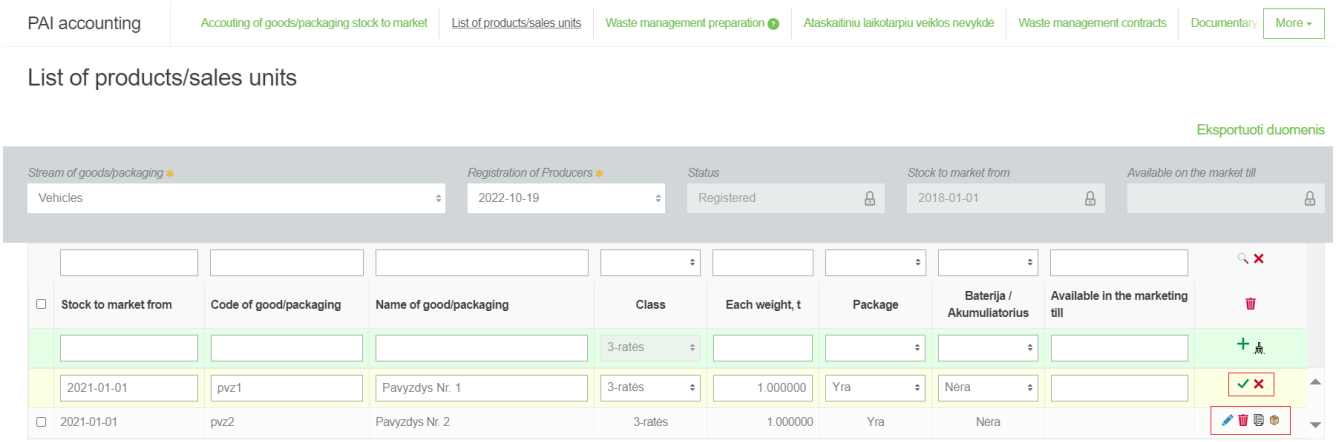

Fig. 72

Please note
The mass of the vehicles must be expressed in tons rather, not in kilograms.
After adjusting the list entry, the information in the record-keeping log will also be updated.
Only the vehicles which are not included in the record-keeping log for which the summary has been drawn up or validated may be adjusted in the list. If you want to adjust the vehicle that is included in the log for which a summary has already been created, you will first need to give the log the status “Log in preparation”. For more information, see Section 2.6.4 “ Editing a log whose summary has already been formed”Editing a log whose summary has already been formed.

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2.6. Log of record-keeping of products

Record keeping of products (vehicles, batteries and accumulators, taxable products (excluding batteries and accumulators), electrical and electronic equipment, oils) is performed in the tab "Keeping records on making products/packaging available on the market" under the section "PI record-keeping". All PI record-keeping documents, including logs, summaries, annual reports, and status of these documents as well as status dates are visible in this tab. PI record-keeping documents can be filtered according to the product flow, reporting year, and status. You can also sort the list by specifying the relevant filters and selecting "Filter".

Requirements for record-keeping, time periods, and deadlines for the generation of summaries are regulated by points 4, 6, 7, 8, 9 and 10 of the Rules on Reporting of Product Accounting and Waste Management Organisation Activities (see the current version of the Rules).
In accordance with these Rules, the record logbook must be filled at least once in three months, and the information provided in the records must be based on the information provided in other accounting documents of the undertaking (see the current version of the Rules).

2.6.1. New log

A new log of record-keeping of products is generated in the "Record-keeping of product/packaging making available on the market: tab. The generation of the log is initiated by selecting "New Log" (Fig 73) and you will be directed to the form of the log generation.

Please note
When there are unapproved summaries or unsubmitted annual reports, an informational message about the respective summaries and annual reports is displayed on a blue background.

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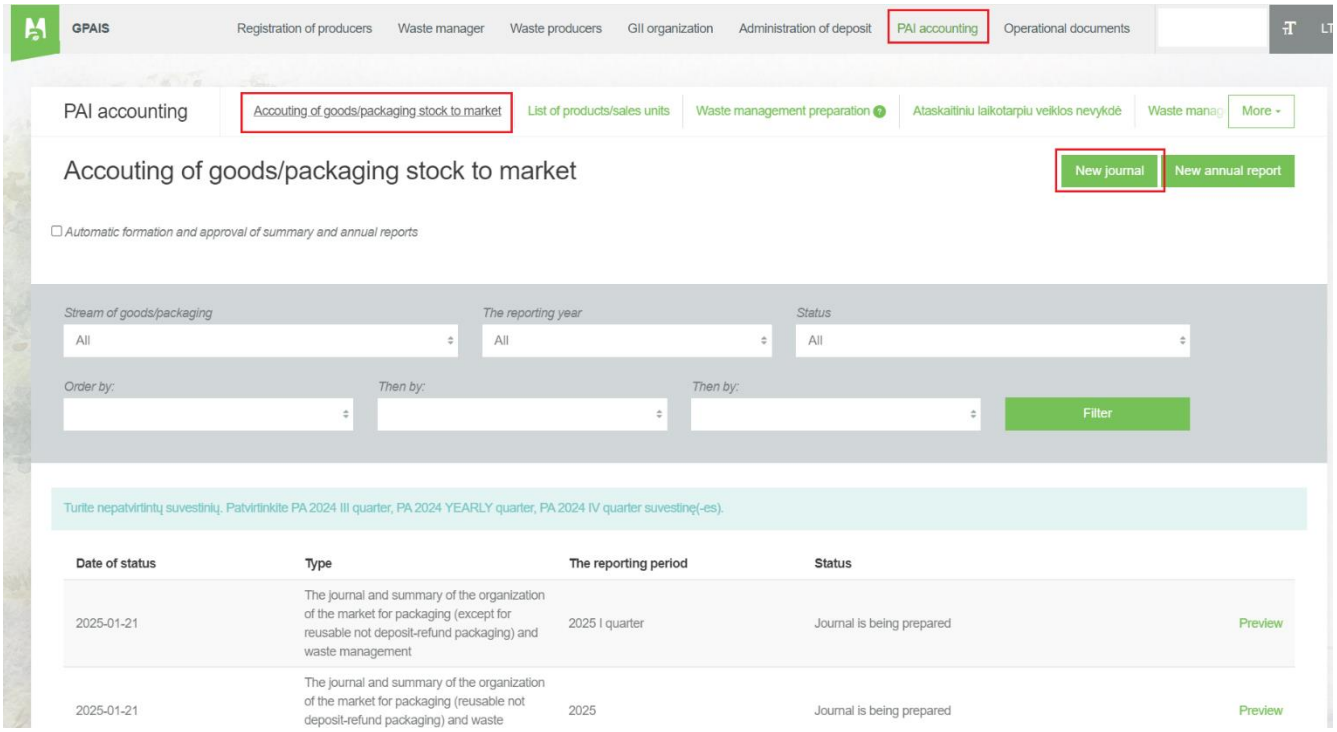

Fig. 73

From the drop-down list, select the product flow for which you want to create a log, the year and quarter you want to create a log for, and then click “Create” (Fig. 74) to be redirected to the created log.

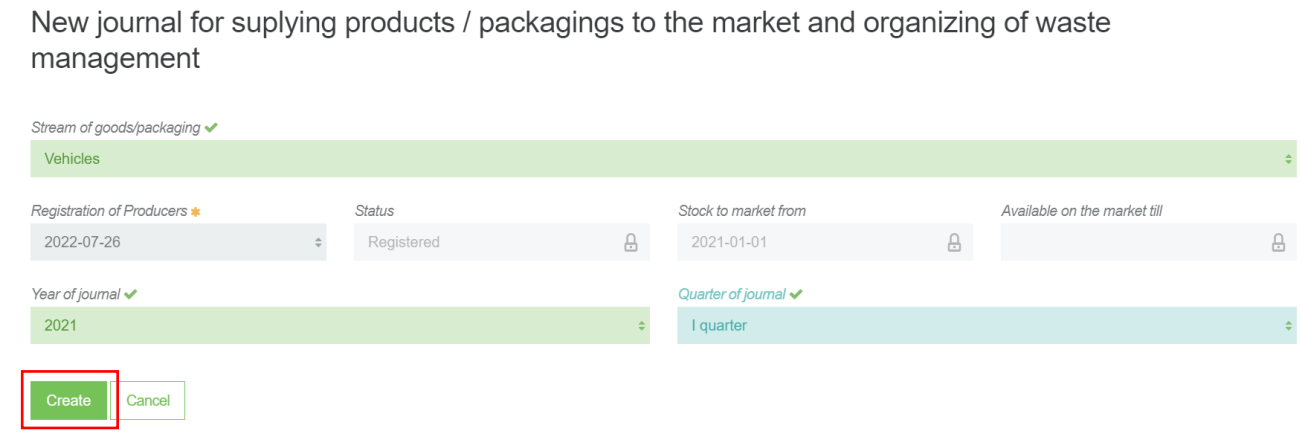

Fig. 74

Please note
The reporting period chosen must overlap with the DPI operating period by at least one day. A new log cannot be created if a journal already exists for the selected product flow and accounting period.

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Please note
In the drop-down list of product/packaging flows, you will only see those flows that are recorded in the DPI.
For each product flow, the record-keeping of products is carried out separately.

Once you have created a new product accounting journal, you will be redirected to the "Information" section of the log created. It shows the general information of the the record-keeping log and a status history showing who made the changes and when (Fig. 75).

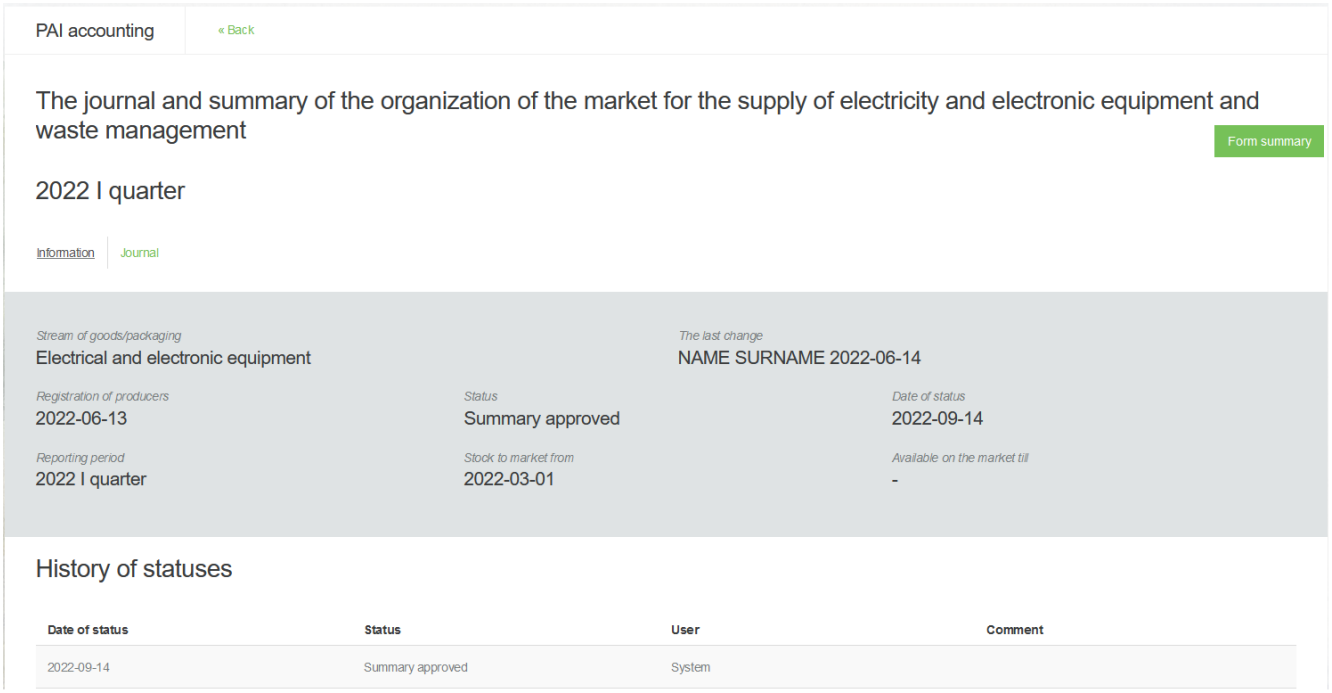

Fig. 75

2.6.2. Filling in the log of record-keeping of products

In accordance with point 4.2 of the Rules on Product Accounting and Reporting of Waste Management Organisation Activities (see current version), the Log of record-keeping of products shall be completed at least quarterly for the quarter of the relevant calendar year.

The record-keeping of products is carried out in the "Log" section of the record-keeping log for the selected product flow.

The log can perform record filtering according to the specified criteria - the field in the top row is designed to filter entries in the filled record-keeping log. It is used when you want to find a specific

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record among the entries in the log according to a selected filter. The "Search" tool is used for searching, the "Clear filters" tool deletes the criteria used for filtering (Fig. 76).

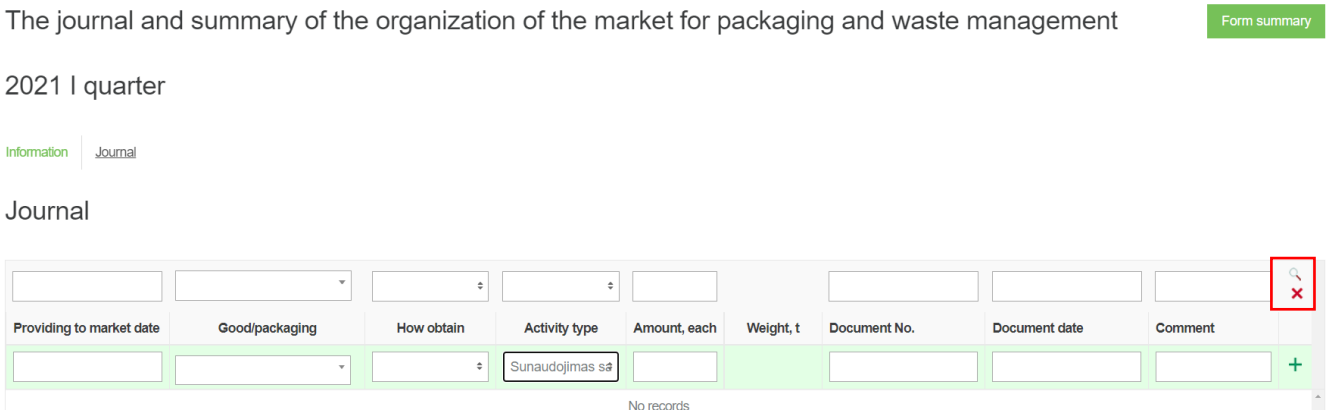

Fig. 76

The log shall be completed with the details of each unique product in the log. Fields to be filled in (Fig. 77):

- Date of placing on the market means the date on which the product is placed on the market. If you are reporting aggregated data for a selected period, indicate the last day of the period (e.g., the last day of the month).
- Product/item - this field is interactive, linked to the list of Products/items (for more information see sections: 2.2.2. "List of batteries and accumulators, 2.3.2. "List of electrical and electronic equipment, 2.4.2. "List of oils, 2.5.2. „List of vehicles", 3.2. „List of commodity units"). Clicking on this field will bring up a list of all products in the list for which the "Made available on the market until" date is not specified or has not passed. To avoid having to search the list for the product you need, this field also has a write function - start typing the code of the product you want to add to the journal until the product you need appears in the box and select it.
- Method of receipt - from the drop-down list, select whether the product was manufactured or imported.
- Mode of operation - select the mode of operation for this product from the drop-down list.

In accordance with point 5 of the Rules for Reporting on Product Accounting and Waste Management Organisation Activities (see current version), all the information provided in the accounting of products supplied to the domestic market of the Republic of Lithuania shall be based on the information provided in other accounting documents of the enterprise, in the documents of sale and purchase, in the documents of the importation/importation of goods into the Republic of Lithuania and in the documents of exportation/exportation out of the Republic of Lithuania, in the documents on transport, and in any other documents confirming the presence and the movement of products.

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Please note
The log is linked to the DPI. When completing the log, you can only select those activities that are listed in the DPI. If you do not see the type of activity you need, you need to adjust the data in the DPI (for more information, see sections: 2.1.1.2. "Adjustment of the data in DPI, *2.2.1.2.* "Adjustment of the data in DPI, *2.3.1.2.* "Adjustment of the data in DPI, *2.4.1.2.* "Adjustment of the data in DPI, *2.5.1.2.* „Adjustment of the data in DPI", *3.1.2.* ***„Error! Reference source not found."***).

- Quantity, pcs - specify the quantity of products in units of 6 digits to the nearest decimal places, in negative or positive numbers. When you specify a quantity, PPWIS automatically calculates the total weight of the product, based on the unit weight entered in the product list and the quantity you entered. The total weight of the product appears in the "Weight, t" field.

Please note
If you are completing the log for a selected period, use the last day of the period as the date for completing the journal (for January 2022, the date should be 31-01-2022).

- The fields "Document No", "Document date", "Comment" are optional and contain additional information about the record.

After entering the required information, select the "Add" symbol and your entry will be added to the product log (Fig. 77). Repeating these steps completes the entire record-keeping log.

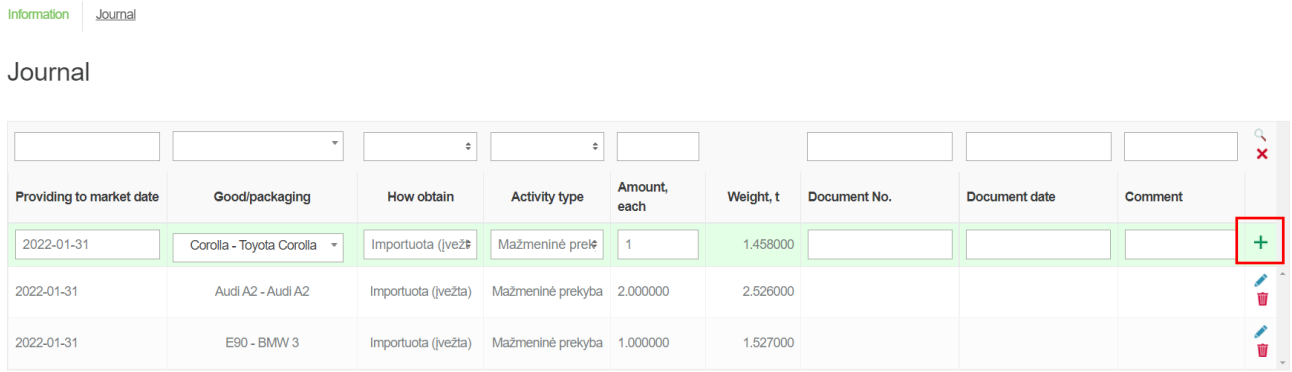

Fig. 77

Important!
Returns of products are not recorded separately in the PPWIS accounting. The number of negative figures may be recorded in the log of products being made available on the market, a negative figure being understood as a return of a commodity unit.

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2.6.3. Editing log entries

The following tools are needed to edit log entries:

Edit entry -

Remove entry -

Copy the row -

Additional tools when selecting "Edit entry":

Save changes -

Cancel changes -

Select the " Edit entry " symbol in the log and make the desired corrections to the specific entry; the entry is saved by selecting the "Save changes" symbol; to undo the correction of the entry and not save the changes, select the "Cancel changes" symbol (Fig. 78).

The entire record can be deleted by selecting the "Remove entry" symbol All entries in the log can be deleted at once by clicking the "Clear all journal" button.(Fig. 78).

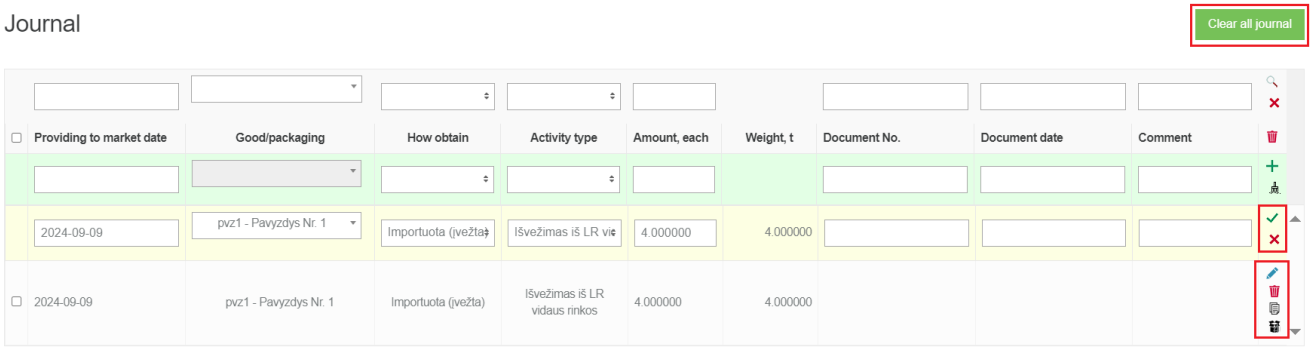

Fig. 78

Please note
Product record-keeping entries are not automatically arranged in chronological order - the most recent entry is shown at the top. For example, if you edit the first quarter log, which contains accounting entries for all three months of products, and delete the entry for January, and then record an entry for the date of making the product available on the market in January, the entry will appear at the top of the log, above the entries for February and March.

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2.6.4. Editing a log whose summary has already been formed

According to point 4 of the Rules on Product Accounting and Reporting of Waste Management Organisation Activities, once a quarterly product record-keeping summary has been approved, the product record-keeping data for that quarter, on the basis of which the summary has been compiled and approved, can only be adjusted by stating the reason for the adjustment of the data.

A product ledger with a summary status of "Summary generated" or "Summary approved" can be edited (see section 2.7 "Quarterly summary"for more information on summaries). An entity may make the necessary adjustments to the log itself.

You may need to adjust the log for which a quarterly summary has already been produced if you have noticed errors in the record-keeping. For example, when a summary was produced and its totals were checked against the accounting data, it turned out that the log did not include all the products placed on the Lithuanian domestic market during the quarter.

A log whose status is "Summary in generation" or "Submitted for approval" cannot be edited and must wait until its status changes to "Summary generated" or "Summary approved".

To adjust entries when the status of the journal is "Summary generated" or "Summary approved", select "Adjust log" in the "Log"section of the Log of record-keeping of products (Fig. 79) and confirm your choice in the message box.

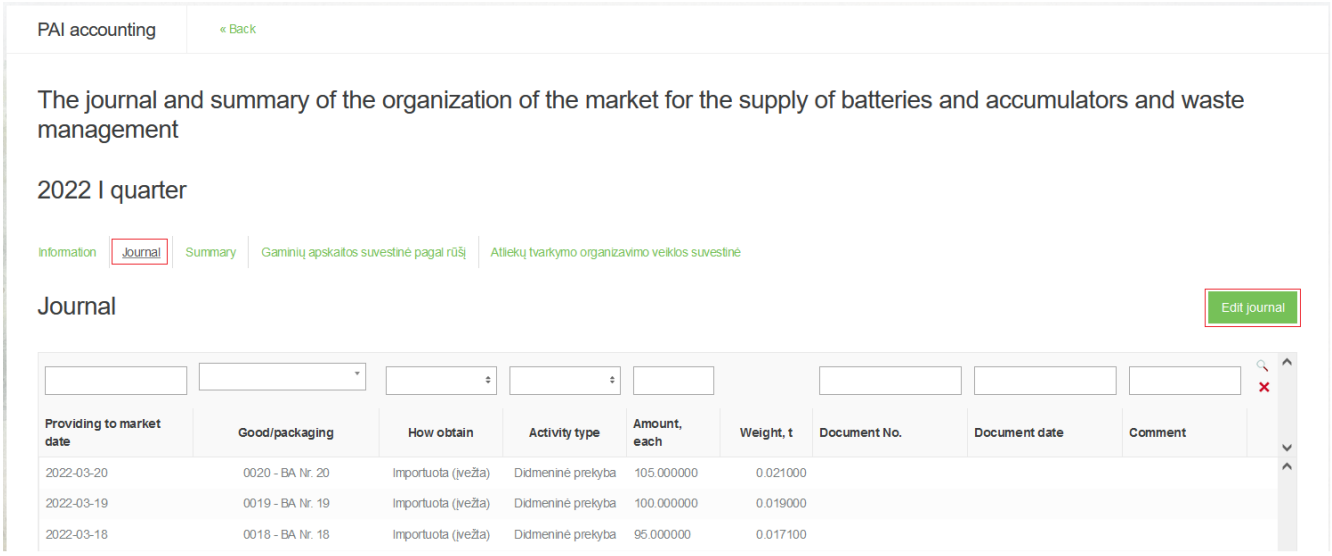

Fig. 79

If the summary is not only generated but also validated, you will need to indicate in PPWIS the reason for adjusting the log (Fig. 80). After entering the reason, select "Yes" and the status of the log

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will change to “Log in preparation”. You will then be able to make the changes you want in accordance with the information in section 2.7.1.Formation of a summary

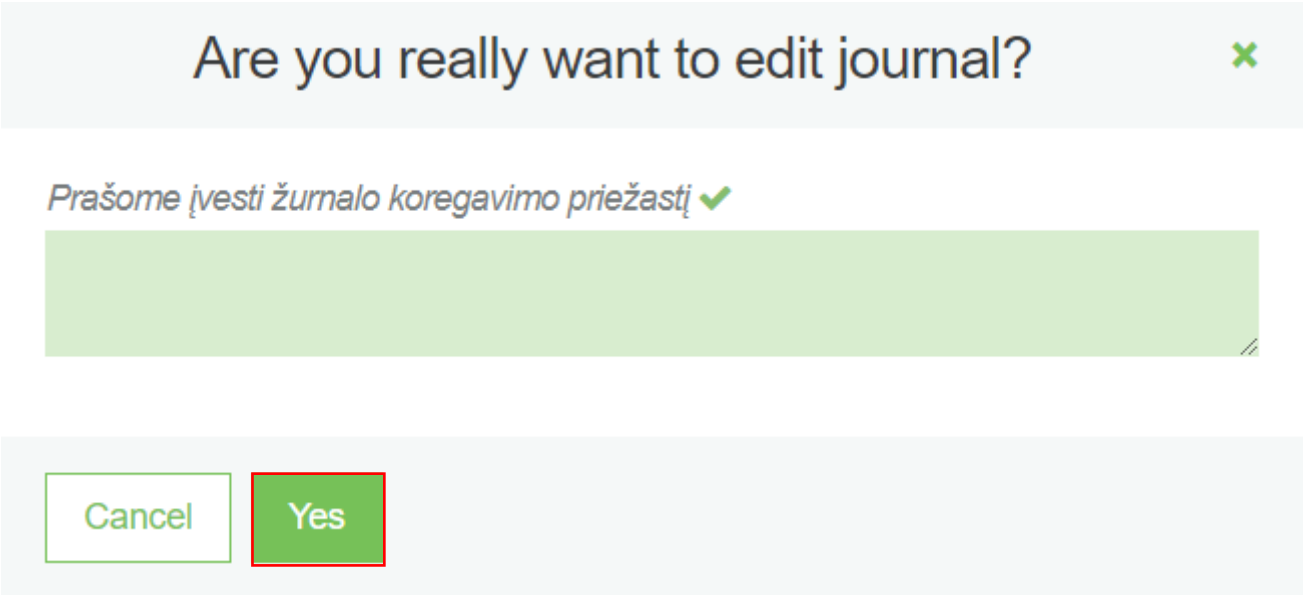

Fig. 80

Please note
If the log you want to edit belongs to a year where the status of the annual report is “Report under assessment”, you will not be able to edit the log. In order to make the desired corrections, the report must be returned for revision, for more information please refer to the “Help Page” section of the “Useful Links”section of the PPWIS website, under the topic “Information on Annual Reports”: www.gpais.eu/pagalba.

2.7. Quarterly summary

Point 4 of the Rules on Product Accounting and Reporting of Waste Management Organisation Activities regulates the deadlines for the establishment and approval of product record-keeping summaries (see current version). At the end of a calendar quarter of the year, at least within 30 calendar days after the end of the calendar quarter of the year, a summary of the record-keeping of products for that quarter shall be drawn up and approved.

2.7.1. Formation of a summary

At the end of the calendar quarter and after the completion of the product record-keeping log, a record-keeping summary must be drawn up and validated.

The summary is generated by selecting the desired quarter’s product record-keeping log from the “Record-keeping of the product/packaging making available on the market) tab of the “DPI accounting” section. To initiate the generation of the summary for the selected product record-keeping

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log, click on the “Generate summary” button in the log (Fig. 81). After clicking the button, a message box will pop up asking you to confirm that you really want to generate the summary. When the economic entity has chosen the 'Individual' liability method and does not fulfill public education duties, nor has a reception place, it must confirm the public education and information measures, as well as the reception place details, each time when preparing the report.

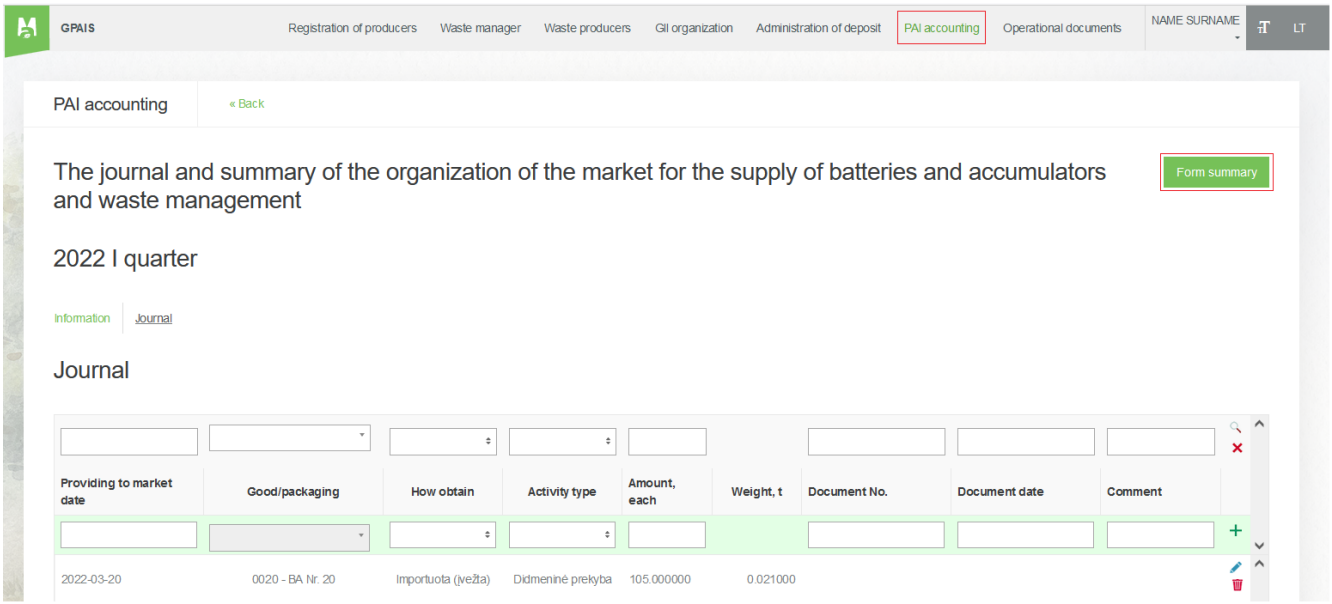

Fig. 81

Once the summary has been formed, the entries in the product record-keeping log cannot be adjusted. The log status will change to the “Summary under generation” (Fig 82).

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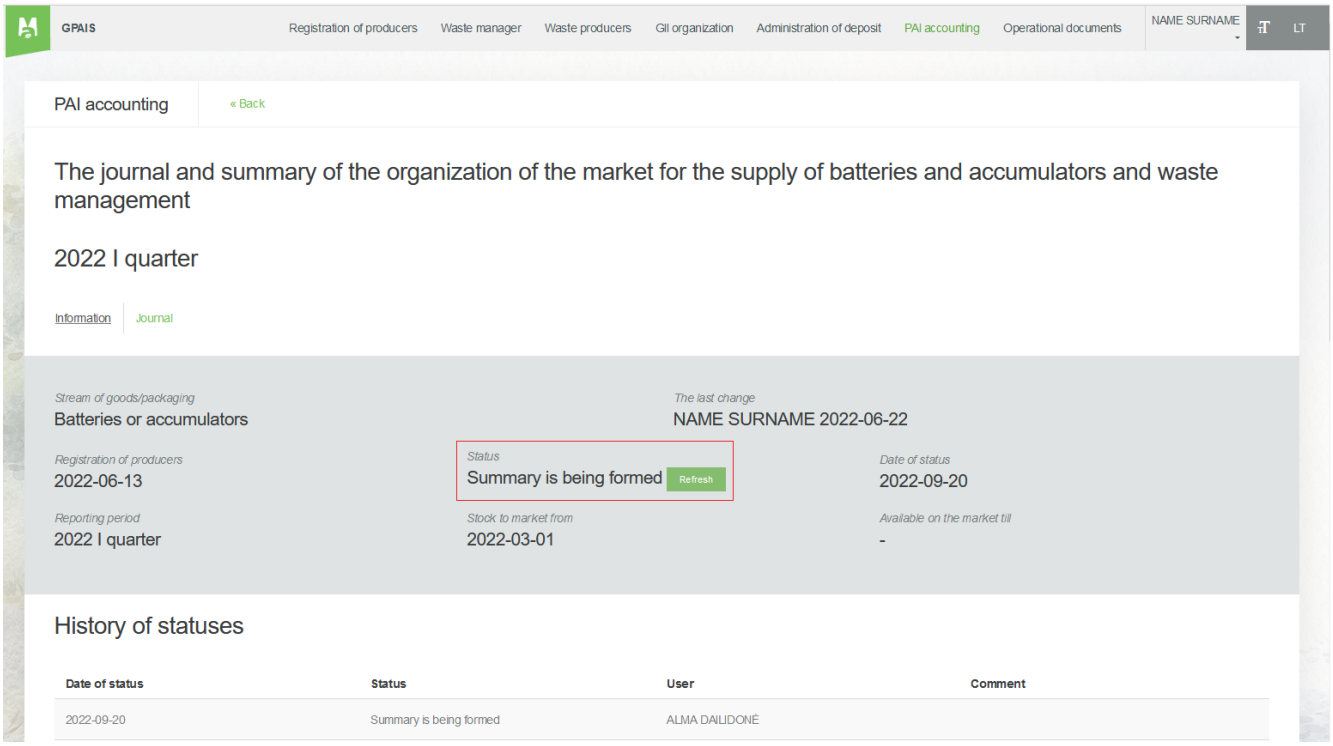

Fig. 82

Once the record-keeping summary is generated, it can be viewed by selecting the “Product record-keeping summary” tab. The log status changes to “Summary generated” (Fig. 83) and the log of record-keeping of products can be adjusted again by selecting “Adjust log” (more info 2.6.4. Section “Editing a log whose summary has already been formed”).

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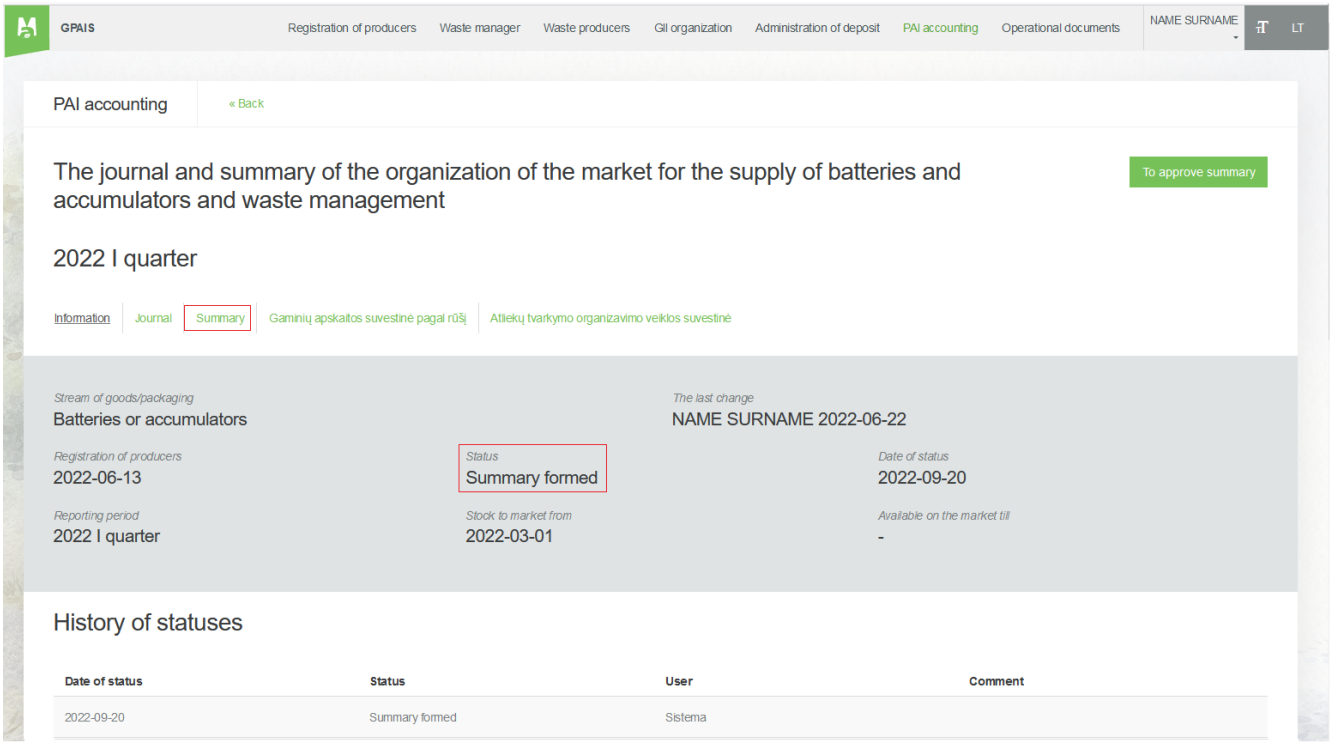

Fig. 83

The summary shows all products in the list for which the “Made available on the market until” date is not specified or has not passed. You can also see the total quantities for each unique product during the quarter, in tons and units.

If you have registered more than one activity in the Directory for the selected product flow, you will see them all on different tabs (Fig. 84).

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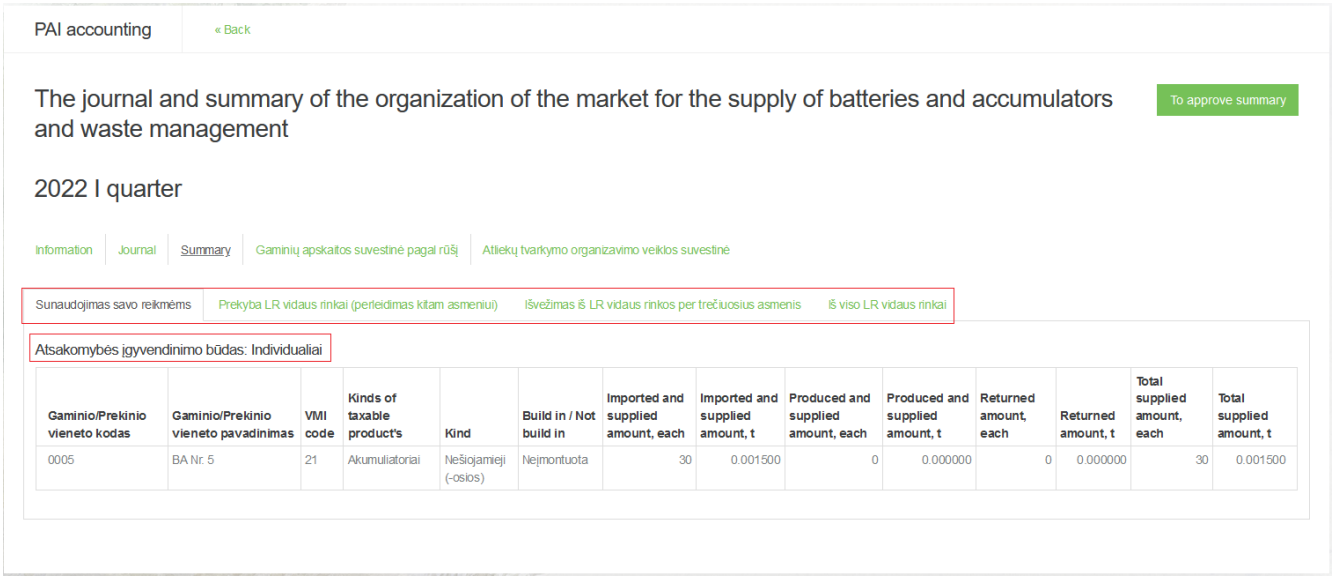


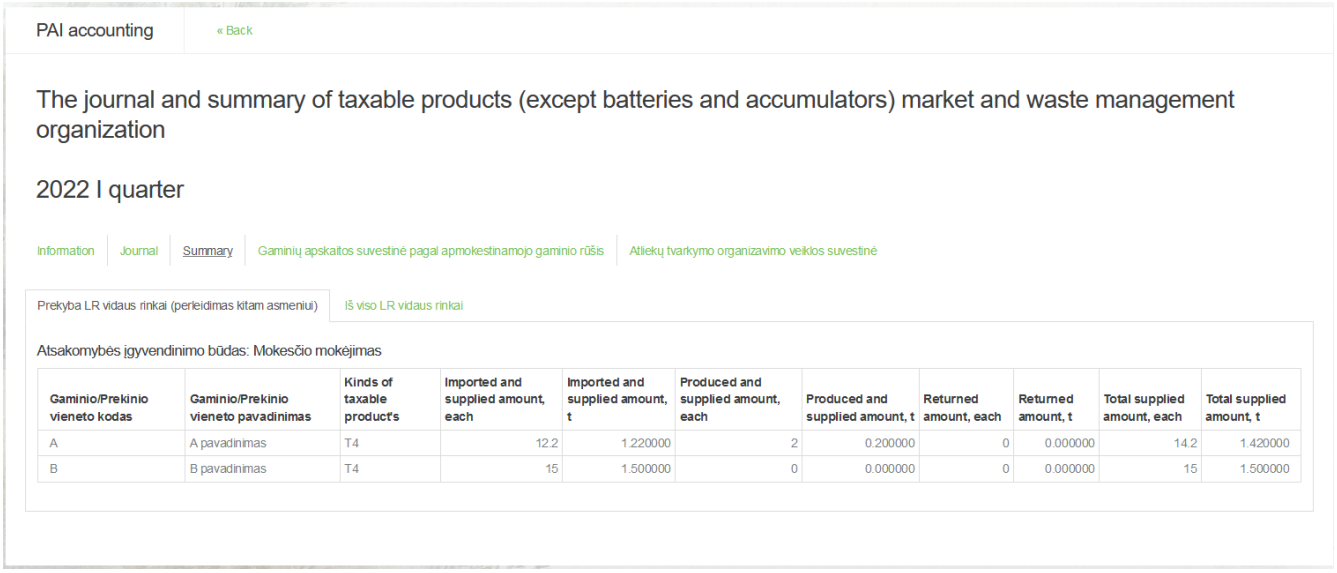
Fig. 84

Please note
The "Product record-keeping summary"tab shows the method of responsibility recorded in the DPI for the selected product flow (Fig. 84). Make sure that the indicated method is correct. If you have noticed incorrect information, you can correct the data in the DPI under "DPI registration".
If the responsibility method "Individually" is selected, the DPI has to provide information to the PPWIS on the organisation of waste management, for more information please refer to the PPWIS User's Guide "Organisation of Waste Management of DPI".

The summaries for the different product flows differ slightly in terms of the information relevant to the product flow.

The summary of accounts for taxable products (excluding batteries and accumulators) additionally contains information on the type of each taxable product (Fig. 85).

Sensitivity: Confidential



Gaminio/Prekinio vieneto kodas	Gaminio/Prekinio vieneto pavadinimas	Kinds of taxable product's	Imported and supplied amount, each	Imported and supplied amount, t	Produced and supplied amount, each	Produced and supplied amount, t	Returned amount, each	Returned amount, t	Total supplied amount, each	Total supplied amount, t
A	A pavadinimas	T4	12.2	1.220000	2	0.200000	0	0.000000	14.2	1.420000
B	B pavadinimas	T4	15	1.500000	0	0.000000	0	0.000000	15	1.500000

Fig. 85

The battery and accumulator record-keeping summary provides information on the type of each battery or accumulator (Fig. 86).

Please note
The summary of record-keeping of batteries and accumulators does not indicate whether the product accounted for is a battery or an accumulator or whether it is installed or not.

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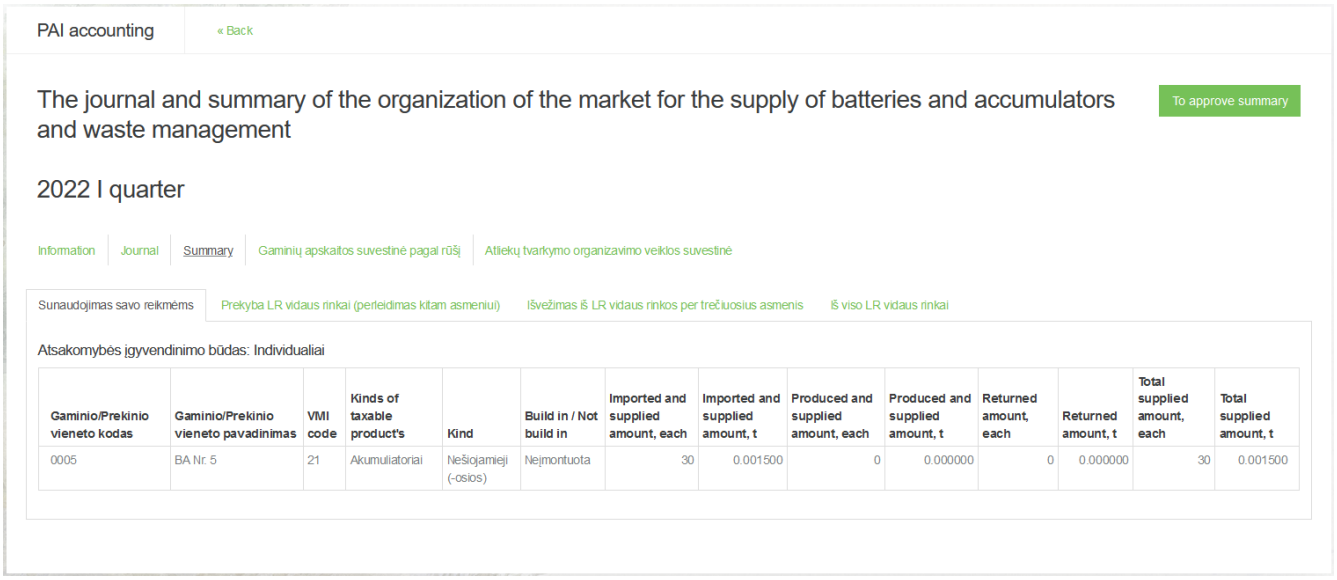

Fig. 86

The Vehicle record-keeping summary additionally contains information on the class of each vehicle (Fig. 87).

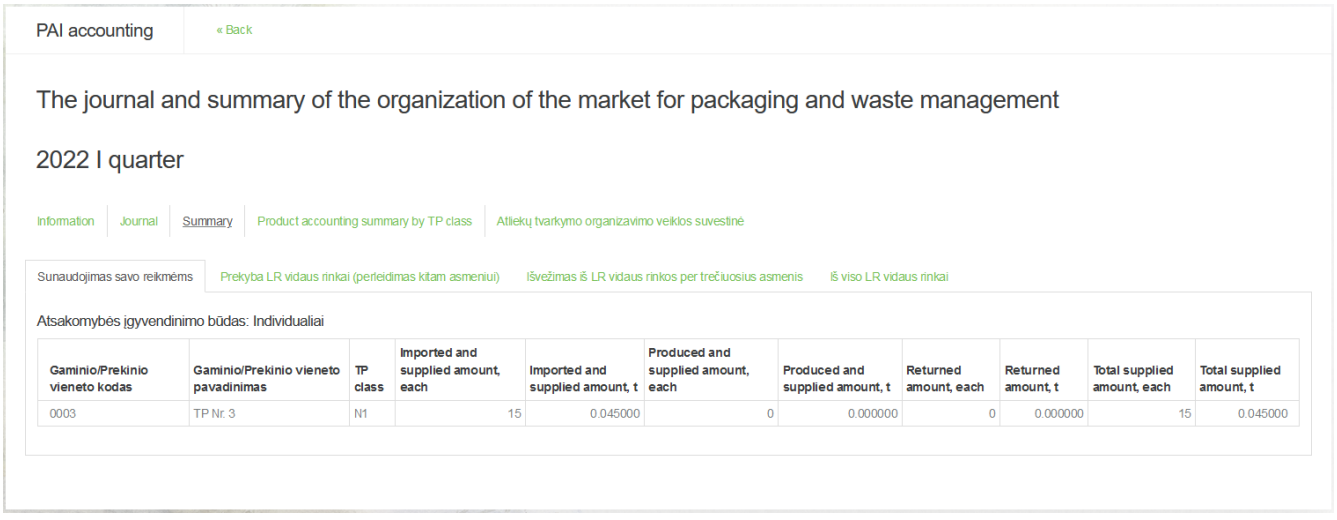

Fig. 87

Sensitivity: Confidential

The record-keeping summary of electrical and electronic equipment shall contain information on the category of equipment. Household and non-household electrical and electronic equipment are separated into different tables (Fig. 88).

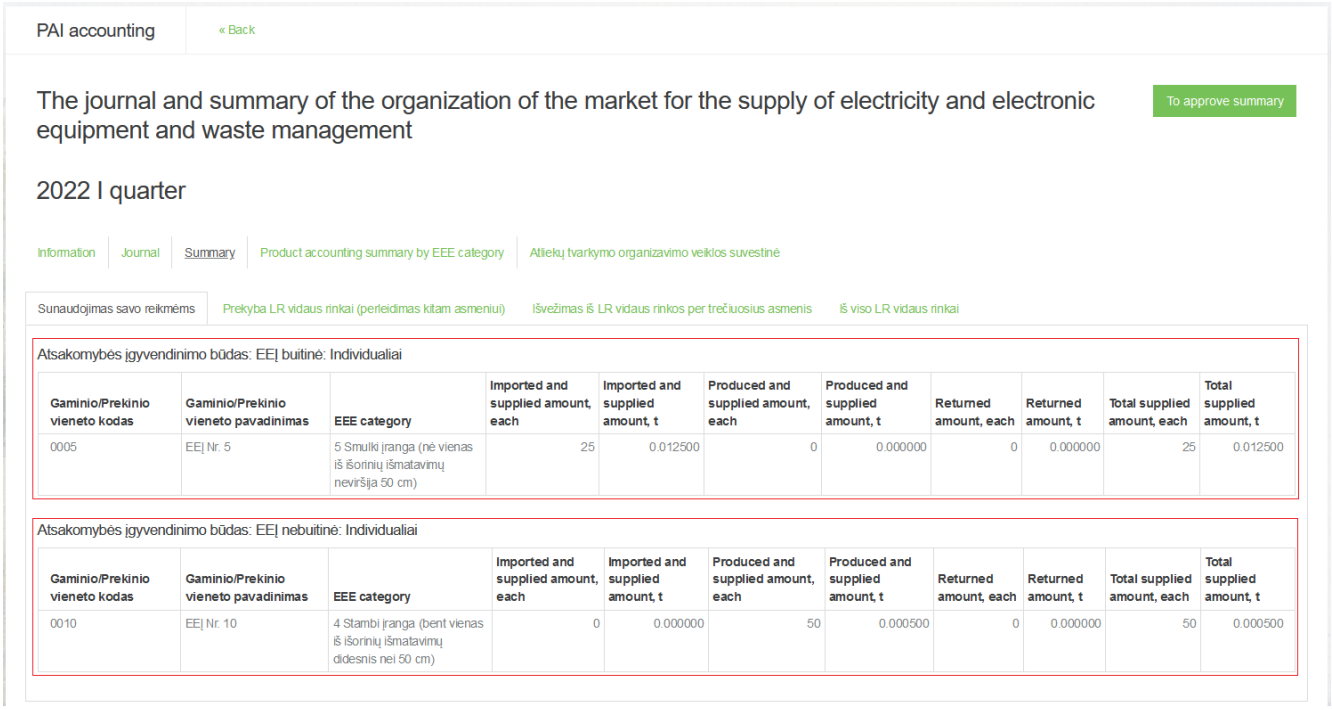

Fig. 88

The oil record-keeping summary shall include in addition the code of the oil combined nomenclature, but does not provide information on the type of oil (Fig. 89).

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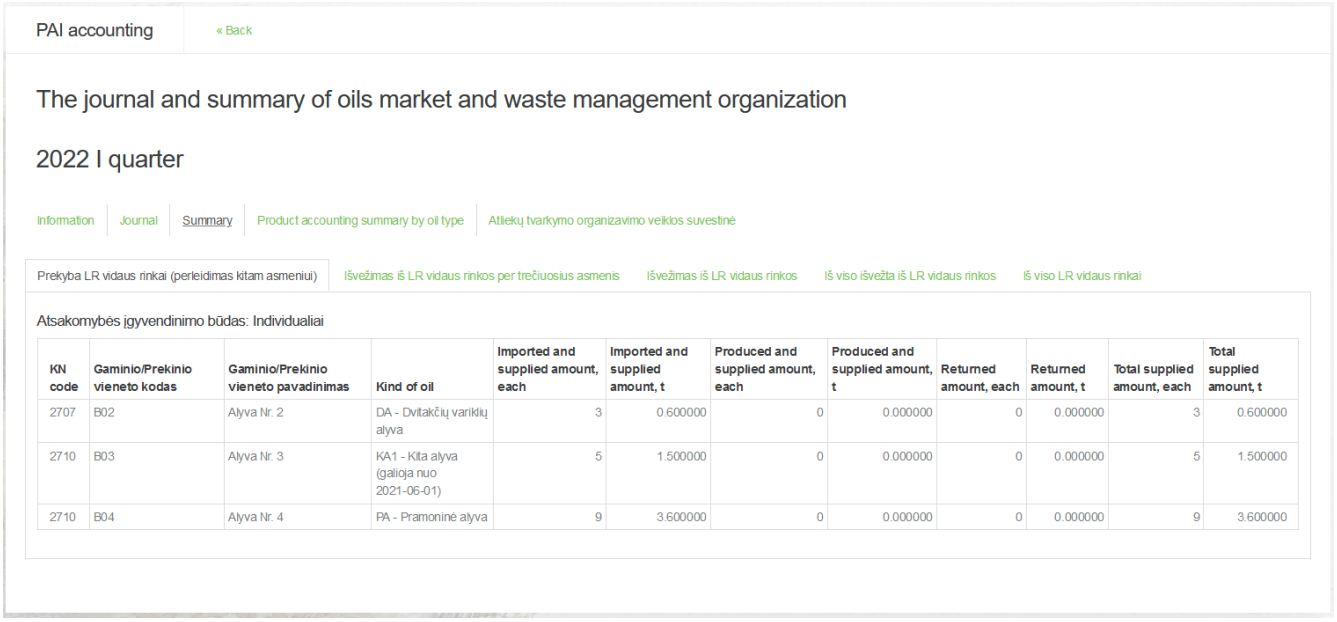


KN code	Gaminio/Prekinio vieneto kodas	Gaminio/Prekinio vieneto pavadinimas	Kind of oil	Imported and supplied amount, each	Imported and supplied amount, t	Produced and supplied amount, each	Produced and supplied amount, t	Returned amount, each	Returned amount, t	Total supplied amount, each	Total supplied amount, t
2707	B02	Alyva Nr. 2	DA - Dvitakčių variklių alyva	3	0.600000	0	0.000000	0	0.000000	3	0.600000
2710	B03	Alyva Nr. 3	KA1 - Kita alyva (galioja nuo 2021-06-01)	5	1.500000	0	0.000000	0	0.000000	5	1.500000
2710	B04	Alyva Nr. 4	PA - Pramoninė alyva	9	3.600000	0	0.000000	0	0.000000	9	3.600000

Fig. 89To ensure that the summaries are generated automatically, you need to check the checkbox 'Automatic formation and approval of summary and annual reports' in the "Accouting of goods/packaging stock to market"window (Fig. 90). Then, the summary will be automatically generated on the 29th day of the following month after the end of the quarter.

Please note
Automatic creation and approval of summary and annual reports does not apply to EEE stream, when there is individual responsibility for trade on the internal market of the Republic of Lithuania.

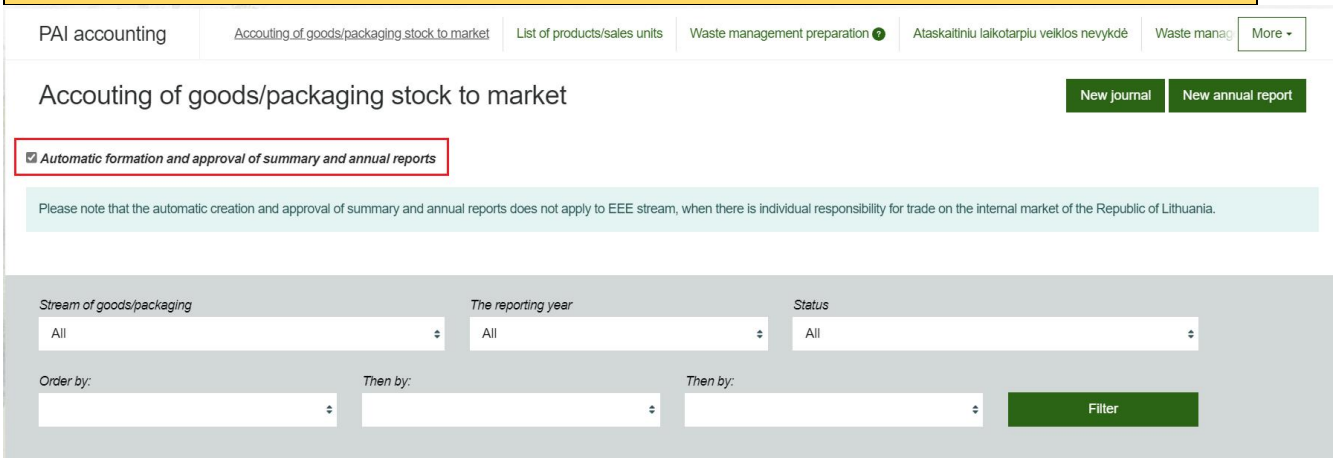


Fig. 90

Sensitivity: Confidential

2.7.2. Approval of the summary

The summary is approved in the product record-keeping by selecting “Approve summary” (Fig. 91). Confirm your choice in the window that opens.

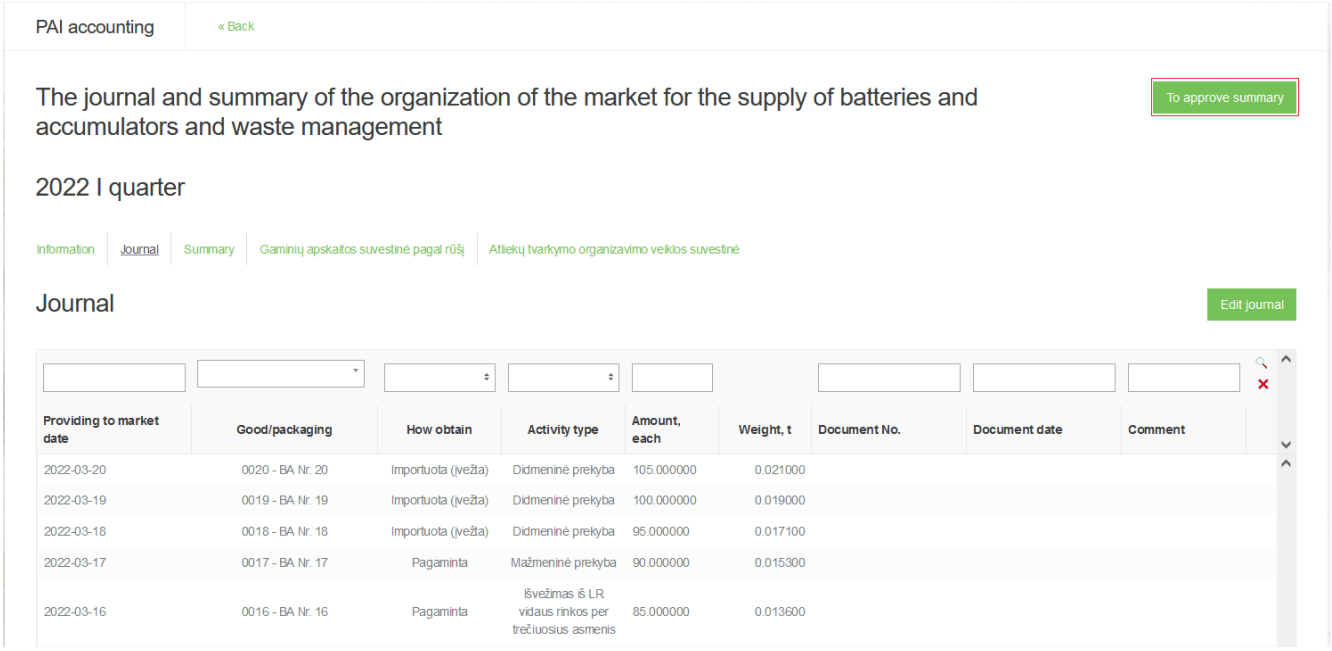


Fig. 91

To ensure that the summaries are automatically approved, you need to check the checkbox “Automatic formation and approval of summary and annual reports” in the “Accouting of goods/packaging stock to market” window (Fig. 90). Then, the summary will be automatically approved on the 30th day of the following month after the end of the quarter.

2.7.3. Delay in approving the summary

If there is a delay in approving the product record-keeping summary, you will have to indicate the reason for the delay when approving it. Specify the reason for the delay and select “Approve” (Fig. 92).

Sensitivity: Confidential

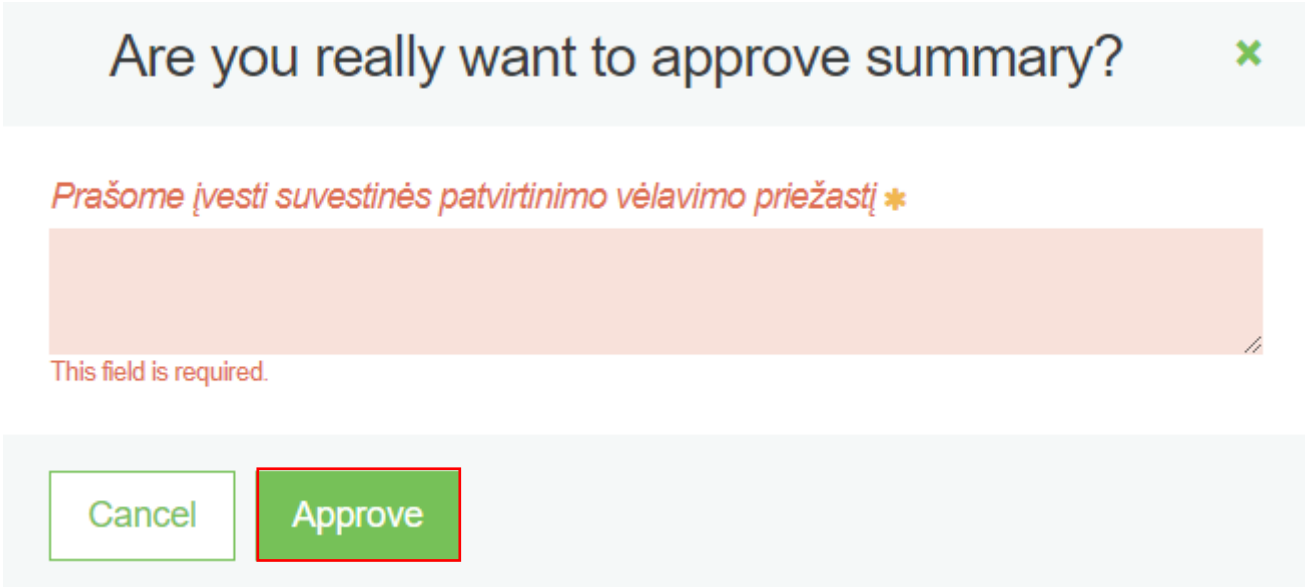


Fig. 92

2.8. Creation and submission of annual report

2.8.1. New annual report

Point 11 of the Rules on Product Accounting and Reporting of Waste Management Organisation Activities regulates the deadlines for the formation and approval of annual report (see current version). At the end of the calendar year, the producer and/or importer shall create the Report for the previous calendar year according the PPWIS at least within 30 calendar days after the end of the calendar year and submit it to the Environmental Protection Agency at least within 50 calendar days after the end of the calendar year.

The annual product accounting report is developed under the section “PI record-keeping” on the card “Record-keeping of products/packaging making available on the market”. To initiate the creation of annual report, select “New annual report'”. In the new window you will have to select a product flow and a calendar year for which you want to create an annual report. Once you have entered the information, select “Create” (Fig. 93) and the annual report will be generated automatically (this may take up to ten and more minutes).

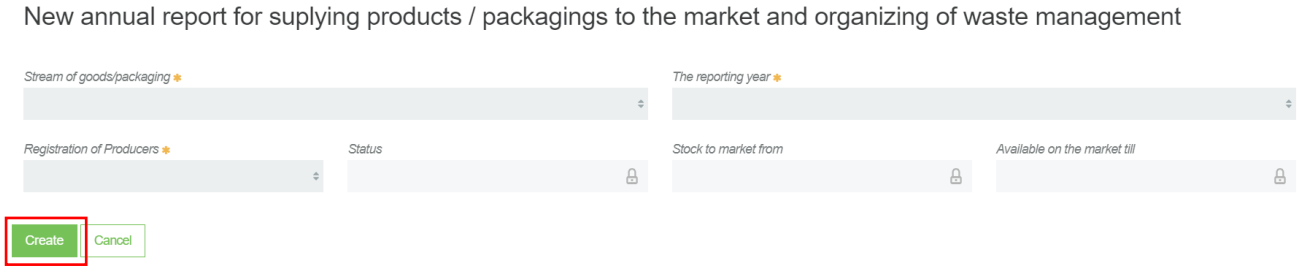


Fig. 93

Sensitivity: Confidential

Please note
Before starting to generate annual report, make sure that the status of all quarterly accounting record summaries is "Summary approved". Otherwise, you will not be able to create an annual report (Fig 94).
If an economic entity ceases DPI activities in the course of the year, then the report is submitted after the cessation of activities. In this case, the report is submitted when summaries for the quarters during which the activity was carried out - from the beginning of the year until the cessation of the activity - have been generated and approved.
If an economic entity commenced DI activities in the course of the year, the report is submitted when summaries for the product accounting period - from the beginning of the activity to the end of the year - have been generated and approved.

Fig. 94

Please note
There can only be one valid product record-keeping report for the selected product flow and reporting year.

A new document - annual report - will be created in the "Record-keeping of products/packages making available on the market" tab. The report will be available to view when its status changes to "Generated", select "Preview" to view the report (Fig. 95).

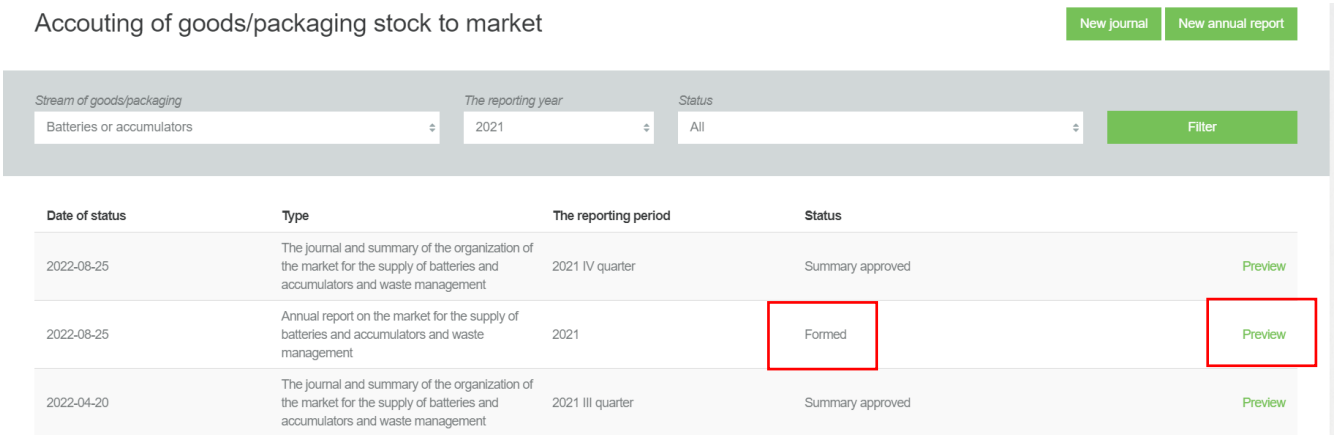


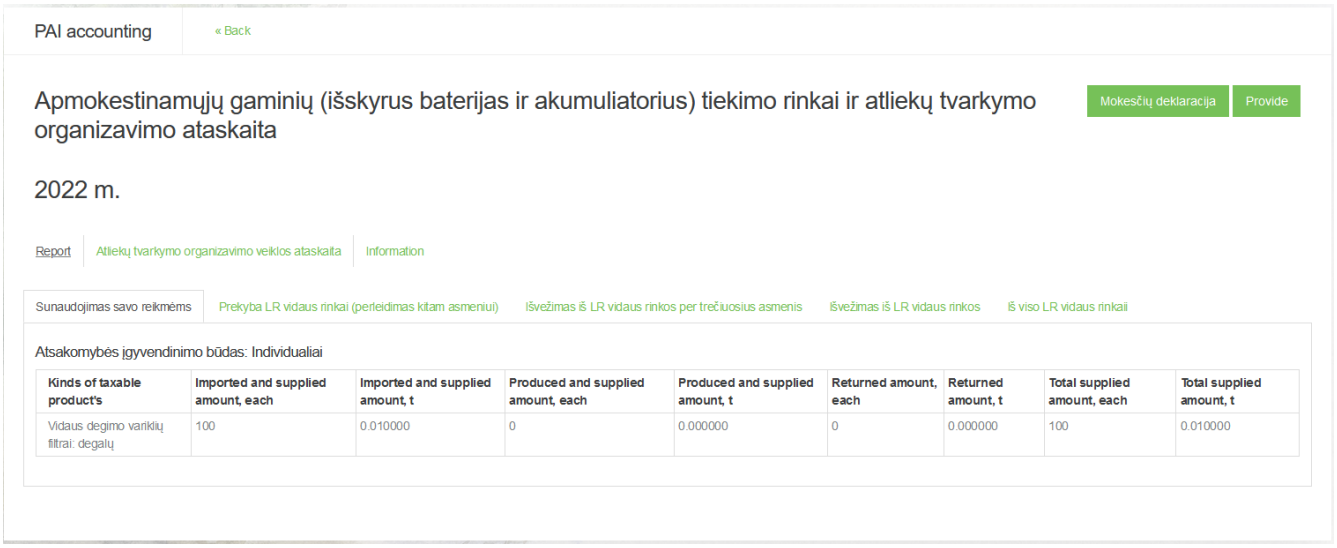
Fig. 95

Sensitivity: Confidential

Annual Report presents the aggregate accounting data for the year. If you have registered more than one type of activity in the Directory for the selected product flow, you will see them all on different tabs (Fig.

The reports for the flows of different types of products differ slightly in terms of the information relevant to the product flow.

Annual report for the record-keeping of taxable products (excluding batteries and accumulators) contains aggregated data for the year by type of taxable product (Fig. 96).



Kinds of taxable product's	Imported and supplied amount, each	Imported and supplied amount, t	Produced and supplied amount, each	Produced and supplied amount, t	Returned amount, each	Returned amount, t	Total supplied amount, each	Total supplied amount, t
Vidaus degimo variklių filtrai: degalų	100	0.010000	0	0.000000	0	0.000000	100	0.010000

Fig. 96

Annual report on batteries and accumulators shows the total quantities broken down by chemical composition and type of batteries and accumulators (Fig. 97).

Please note
The annual report on batteries and accumulators does not contain information that is relevant to batteries, whether built-in or not. This is important for the submission of the Environmental Pollution Tax Return declaration for taxable waste products to the State Tax Inspectorate, as only batteries and accumulators that are not installed are subject to the tax and must be included in the declaration.

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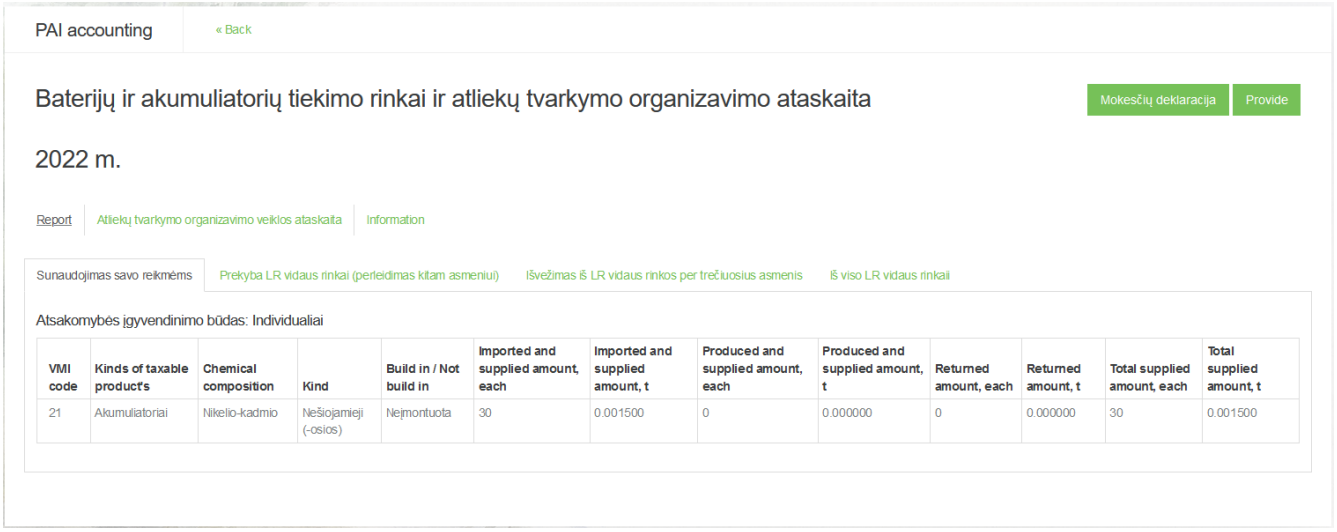

Fig. 97

Vehicle Record-Keeping Annual Report shows the total quantities broken down by vehicle class (Fig. 98).

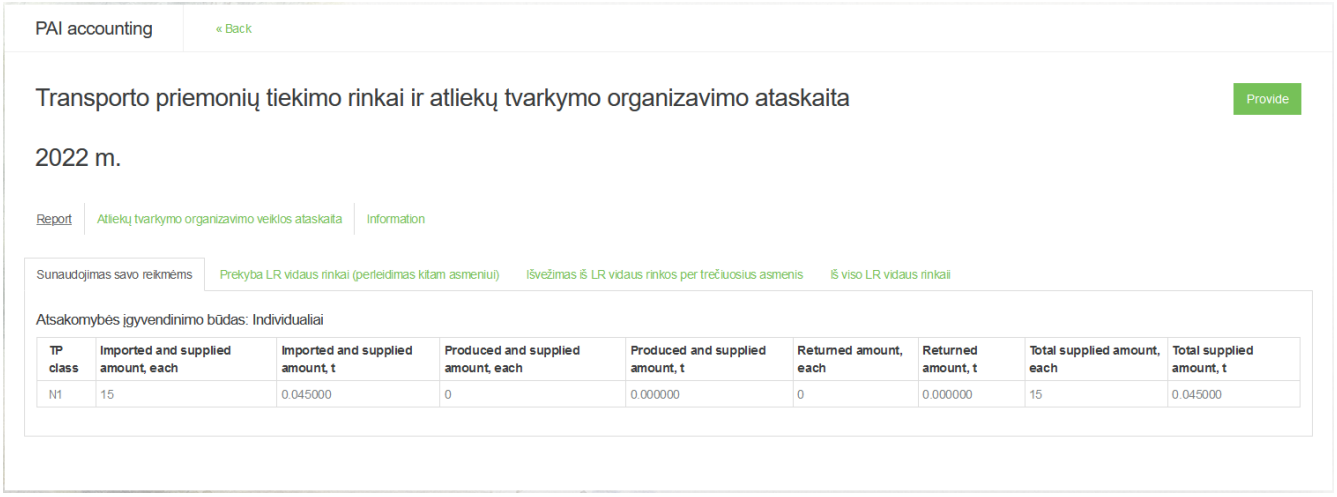

Fig. 98

Annual Electrical and Electronic Equipment Record-Keeping Report contains the total quantities broken down by category of equipment. The quantities of household and non-household equipment are presented in separate tables (Fig. 99).

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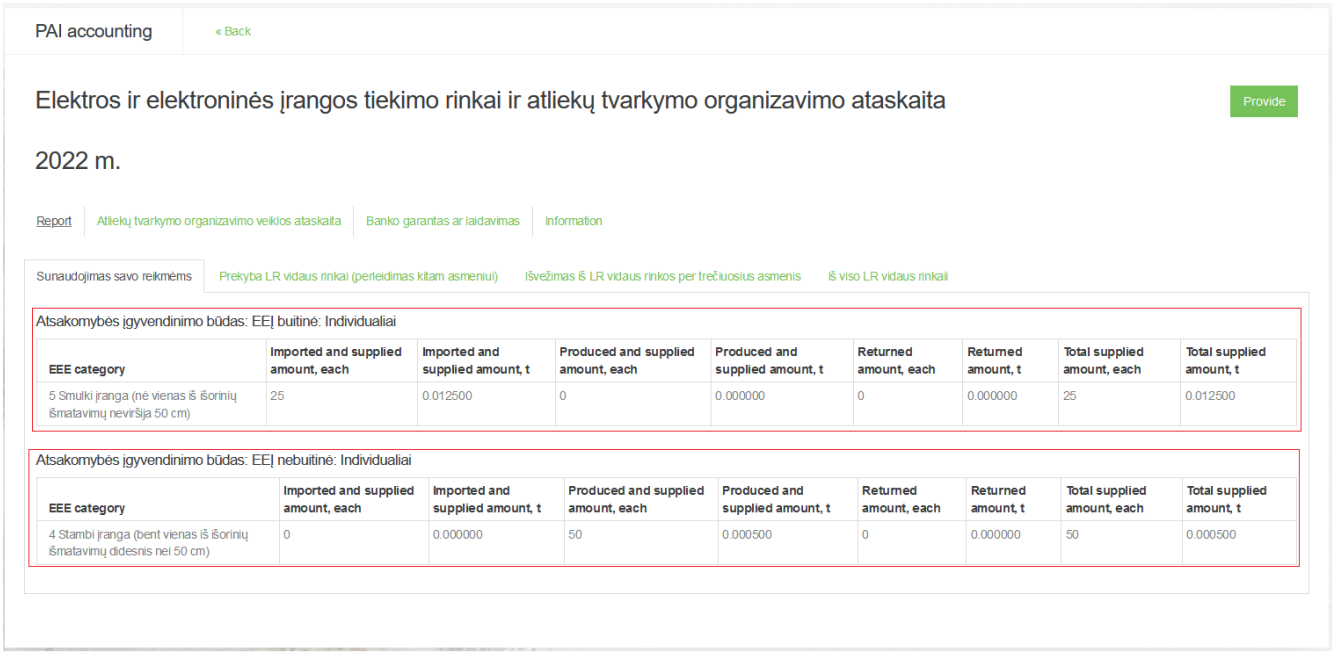

Fig. 99

Annual Oil Record-Keeping Report presents the total quantities of oils broken down by type of oil (Fig. 100).

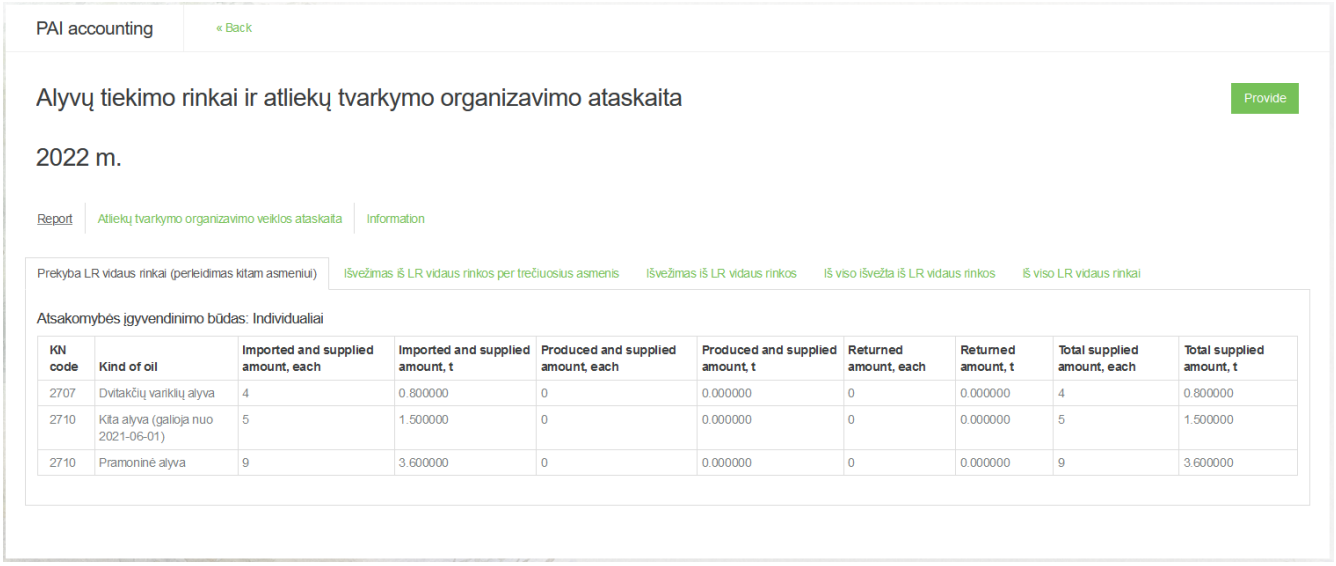

Fig. 100

To ensure that the annual reports are generated automatically, you need to check the checkbox “Automatic formation and approval of summary and annual reports” in the “Accouting of

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goods/packaging stock to market" window (Fig. 90). Then, the report will be automatically generated on January 30th of the following year.

2.8.2. Submission of annual report

Annual Product Record-Keeping Report is submitted by selecting "Submit" in the generated annual report (Fig. 101). Confirm your choice in the message window that opens.

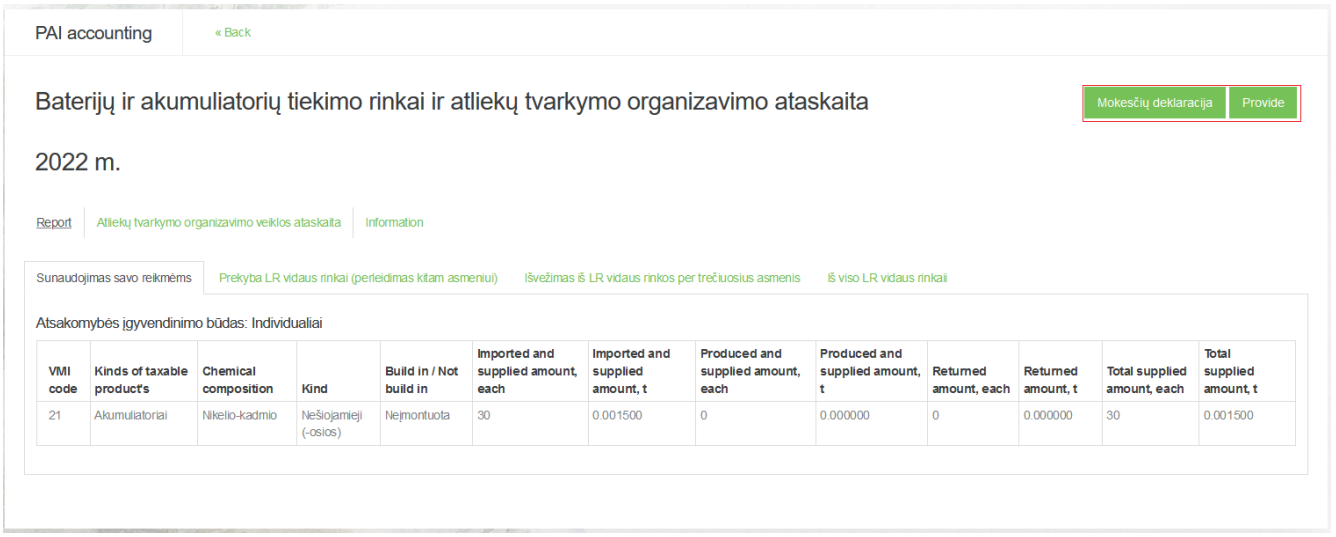

Fig. 101

Once the Annual Product Record-Keeping Report has been submitted for approval, the status of the report changes to "Report under assessment"

Please note
Product Accounting Report is evaluated by specialists from the Environmental Protection Agency.
After further analysis, the status of Product Record-Keeping Report may be changed to 'Accepted' or 'Not Accepted'.

The annual report for taxable products (excluding batteries and accumulators) and batteries and accumulators has additional function of generating an environmental pollution tax return. Select 'Tax return' (Fig. 100) and a tax return form (FR0523) for the environmental pollution tax on taxable waste products will be downloaded to your device, transferring the product quantity information from the annual report. You will need to fill out the rest of the declaration information yourself.

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Please note
The declaration does not include information from both reports - taxable products and batteries and accumulators - so you will need to complete the declaration yourself if you supplied to the market both taxable products and non-built-in batteries and accumulators.
The declaration generated by the PPWIS does not distinguish between the quantities of installed batteries and accumulators, so you will have to amend the declaration yourself to include only the quantities of non-built-in batteries and accumulators.

Economic entities which fulfilled the DPI obligations for the activity "Domestic market trade" in the reporting year individually, shall certify the correctness of the information on the organisation of waste management prior to the creation of annual accounting report for the selected product flow ([44] Fig 102).

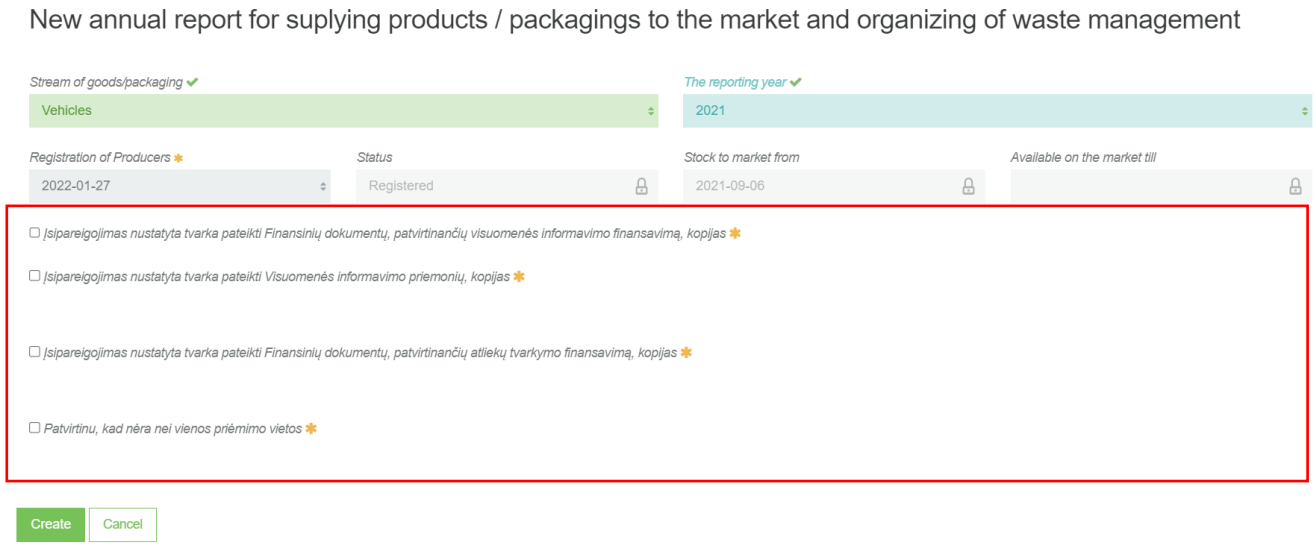

Fig. 102

Economic entities that individually fulfil the DPI obligations for the activity "Domestic market trade" but did not fulfil the obligations in the reporting year, shall declare that the obligations were not fulfilled prior to the creation of annual accounting report for the selected product flow 103).

[44] For more information on how to submit information on individual waste management organisation, please refer to the PPWIS User Guide PI Waste Management Organisation

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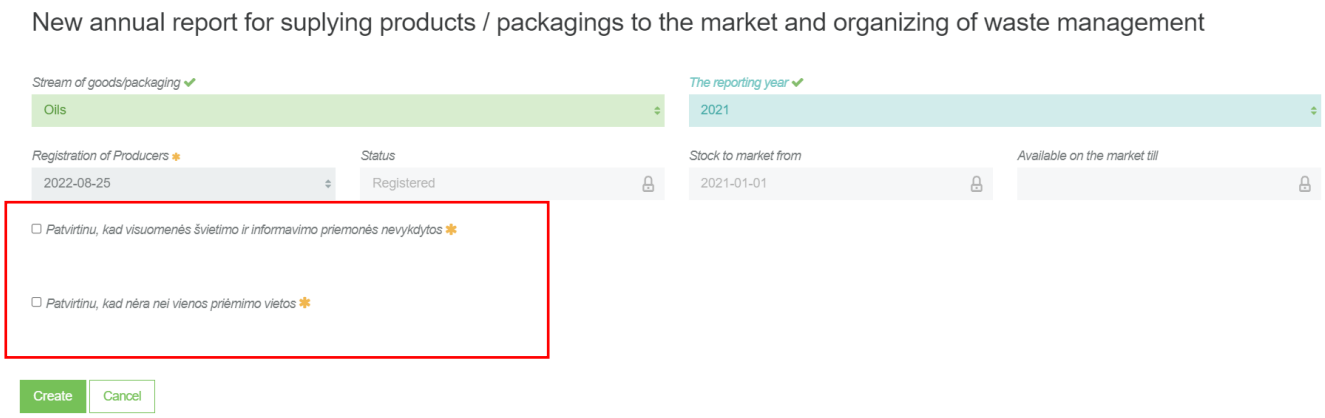

Fig. 103

To ensure that the annual reports are submitted automatically, you need to check the checkbox "Automatic formation and approval of summary and annual reports' in the "Accouting of goods/packaging stock to market" window (Fig. 90). Then, the report will be automatically submitted on February 19th of the following year.

2.8.3. Not accepted annual report

Point 11 of the Rules on Reporting of Product Accounting and Waste Management Organisation Activities (see current version) stipulates that the Environmental Protection Agency shall evaluate the submitted Report by 1 April and accept it if it does not find any deficiencies in the Report. Where the Environmental Protection Agency identifies deficiencies in the submitted Report, the Report shall be rejected in accordance with the PPWIS and shall be deemed not submitted if a Report revised in respect with the deficiencies identified by the Environmental Protection Agency is not submitted in accordance with the PPWIS within the 20 calendar day deadline.

The submitted Annual Product Accounting Report may not be accepted if deficiencies are found - the status of the report will change to "Not accepted". This status may occur if the Environmental Protection Agency identifies irregularities in the accounting records.

To preview the deficiencies identified, we select to review the annual report (Fig 104).

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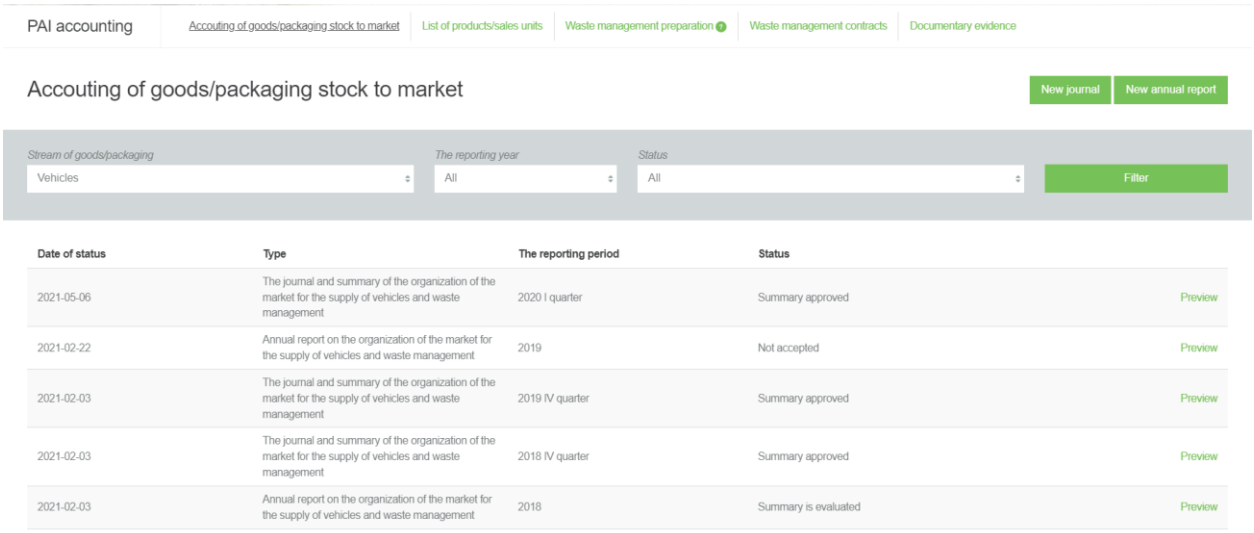

Fig. 104

Select the "Information" section and in the status history, in the comments section, you will see the Environmental Protection Agency's comment that led to the rejection of the report, and the deadline for rectifying the deficiencies s (Fig. 105).

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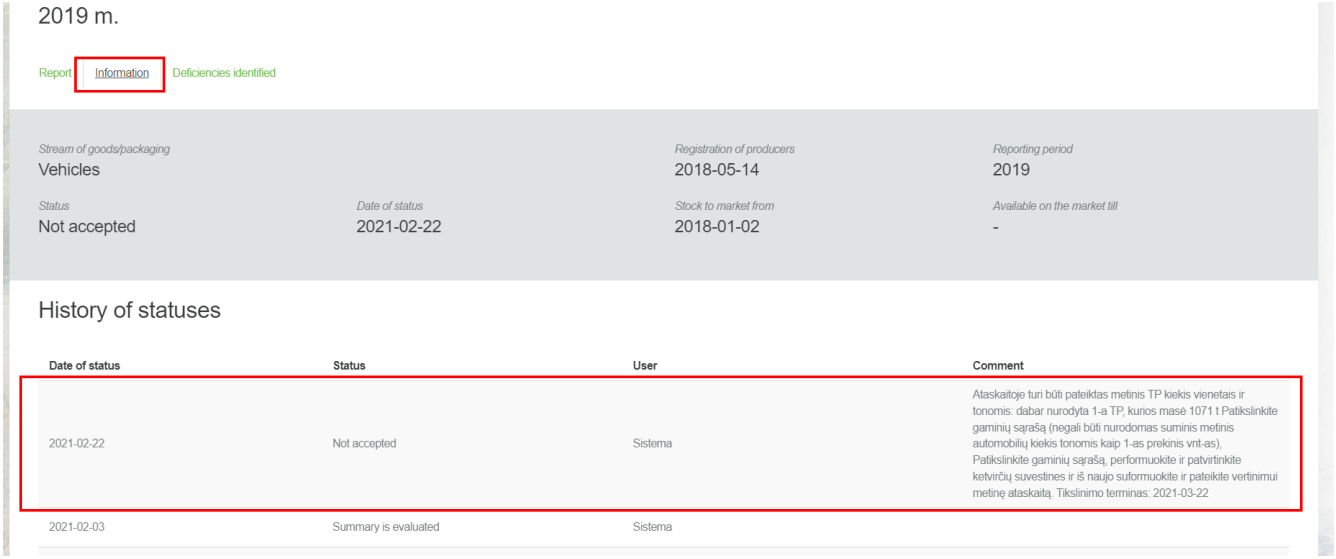

Fig. 105

2.8.4. Revision of the annual report

Annual report shall be revised if its status changes to 'Not Accepted' or if the operator (business entity) himself has identified errors in the product accounting. The operator may correct the annual product accounting report himself if the status of the report is 'Generated', 'Not accepted' or 'Accepted'.

If the status of the annual product accounting report is 'Report under review', the operator will not be able to adjust the report himself. The operator must contact the Environmental Protection Agency[45] in order to adjust the annual report submitted for review. The status of the annual report returned for revision will change to 'Not Accepted' and the necessary corrections can be made.

Annual report is cancelled by selecting the quarterly record you want to correct and clicking on the "Correct record" button. The system will display a message box where you have to enter the reason for correcting the record and click "Yes" (Figure 106). After these steps, the status of the annual report will change to "Not valid".

[45] Regarding return of annual product accounting reports for revision, please email atlieku.ataskaitos@gamta.lt, indicating the company, company code, product flow and accounting year for which you wish to revise the report.

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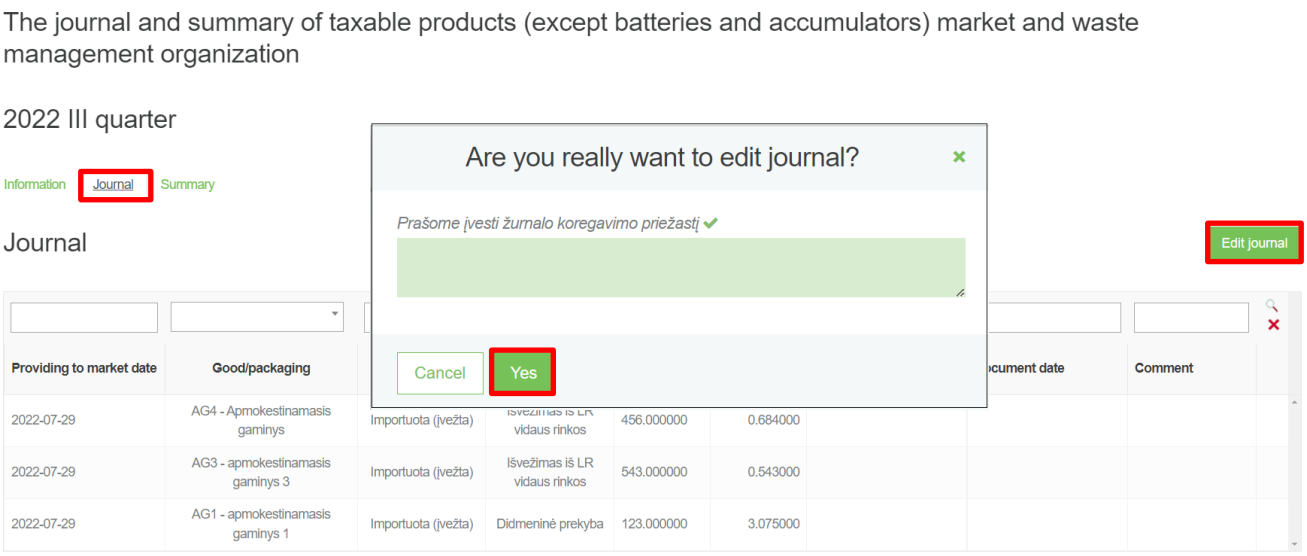

Fig. 106

After corrections, re-generate and approve the quarterly product accounting summaries and regenerate and resubmit the annual report. For information on the generation and approval of the summaries, see sections 2.7.1 'Generating the summary' and 2.7.2 'Approving the summary', and for information on the generation and submission of the annual report, see sections 2.8.1 'New annual report' and 2.8.2 'Submission of annual report' and 2.8.1. „New annual report“ ir 2.8.2. „Submission of annual report“.

2.9. Accounting of tobacco product filters in PPWIS

In accordance with the Waste Management Law, the accounting of tobacco product filters must be carried out by:
Manufacturers – individuals who are registered in accordance with the established procedure and manufacture tobacco product filters.
Importers – individuals who are registered in accordance with the established procedure and import and/or bring tobacco product filters from another country.
Also, those who acquire tobacco product filters imported and/or brought into the territory of the Republic of Lithuania through leasing (financial rental) services provided by a financial institution.

When conducting the accounting of tobacco product filters in PPWIS, it is necessary to register in the PI registry, create, and submit annual reports.

2.9.1. Registration in the Manufacturers and Importers Register (DPI)

Registration of manufacturers and importers in DPI is carried out by logging into the PPWIS section “Registration of producers” and selecting “Tobacco product filter registration” (Fig. 107).

Sensitivity: Confidential

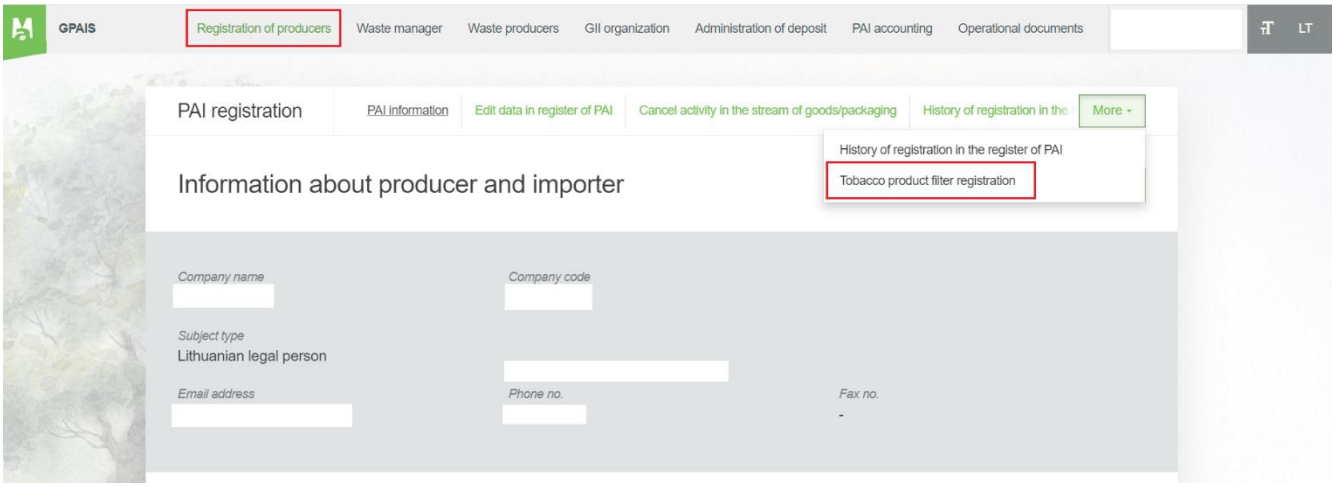

Fig. 107

The “Filters for tobacco products” tab in the “PAI registration” section provides information about the manufacturer and/or importer and their registered tobacco product filter flows (if any) (Fig. 108).

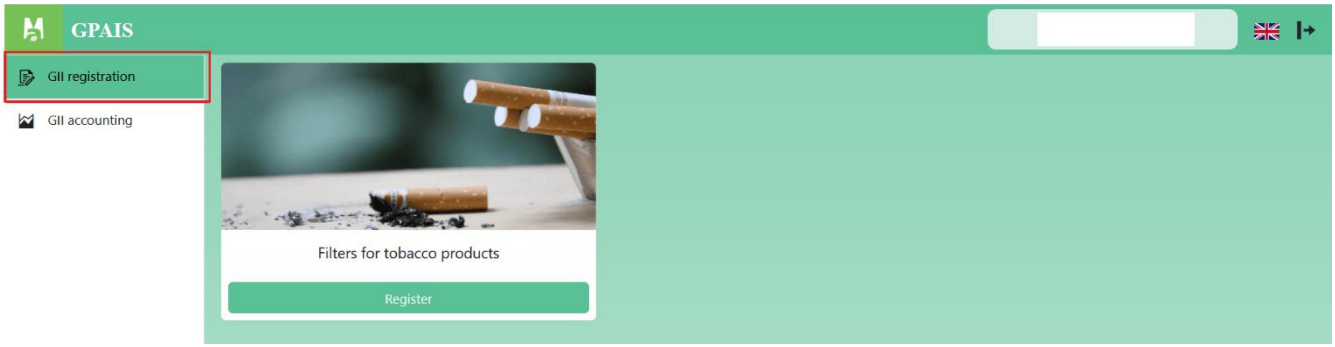

Fig. 108

2.9.1.1. Registration

Registration in DPI is carried out by clicking the "Register" button in the "Filters for tobacco products" tab of the "PAI Registration" section (Fig. 109).

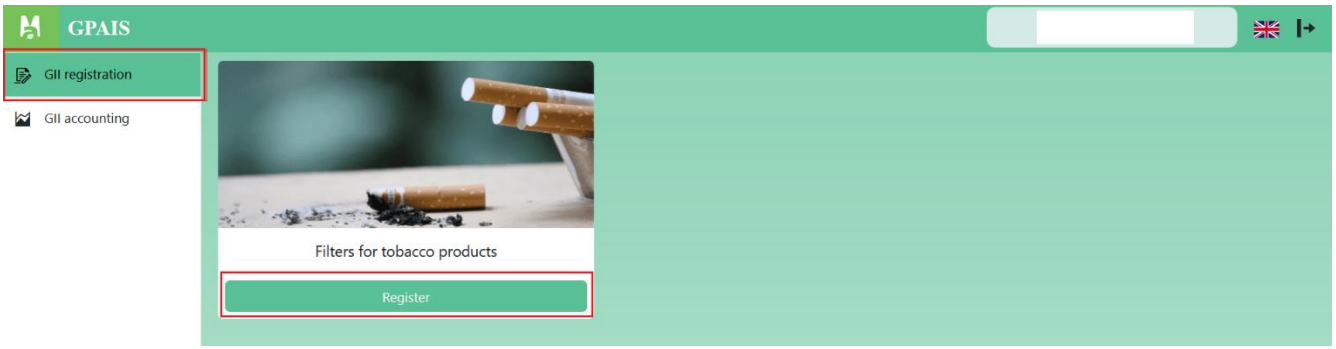

Fig. 109

Sensitivity: Confidential

In the opened registration form, in the first step "Domestic market" you must select "Is it supplied to the domestic market?" The possible options are "Yes" and "No." If you select "No" and click the "Next" button, the registration form will close, and you will return to the PAI registration window (Fig. 110). If you select "Yes" and click the "Next" button, you will proceed to the second step of registration.

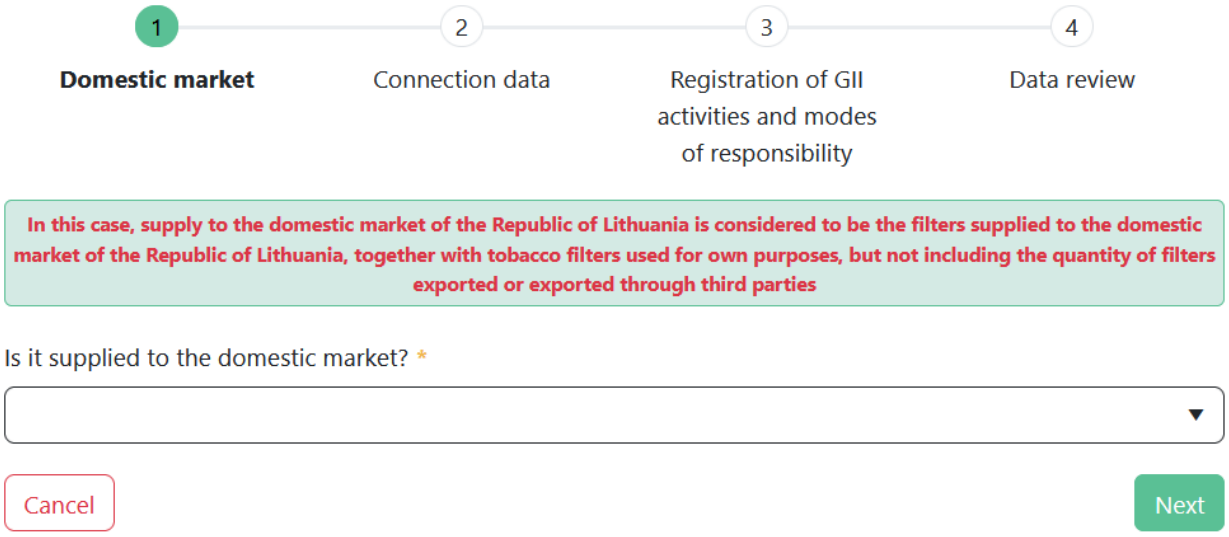

Fig. 110

In the second step of registration, "Connection data" provide the contact details (Fig. 111). The contact information will already be automatically filled in based on the data you provided when registering the company in PPWIS. However, you can modify this if you want to specify the contact details of a different responsible person. To proceed to the next step, click the "Next" button.

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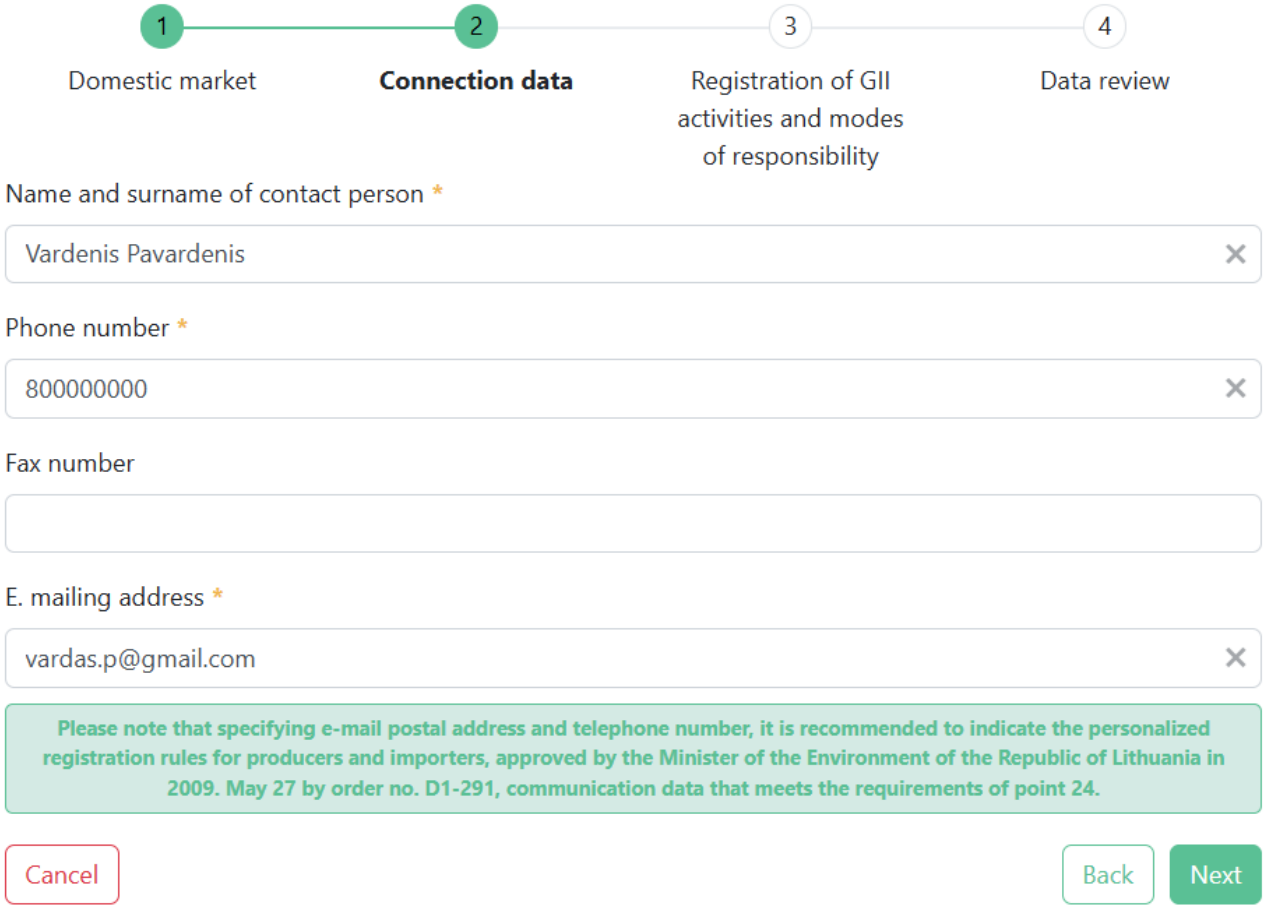

Fig. 111

In the third step of registration, "Registration of PAI activities and modes of responsibility" select the relevant tobacco product filter types to be registered for the company you represent (Fig. 112). The available options are:

1. Tobacco products with filters

1.1. Cigarettes

1.2. Cigarillos

1.3. Heated tobacco

2. Filters intended for use with tobacco products

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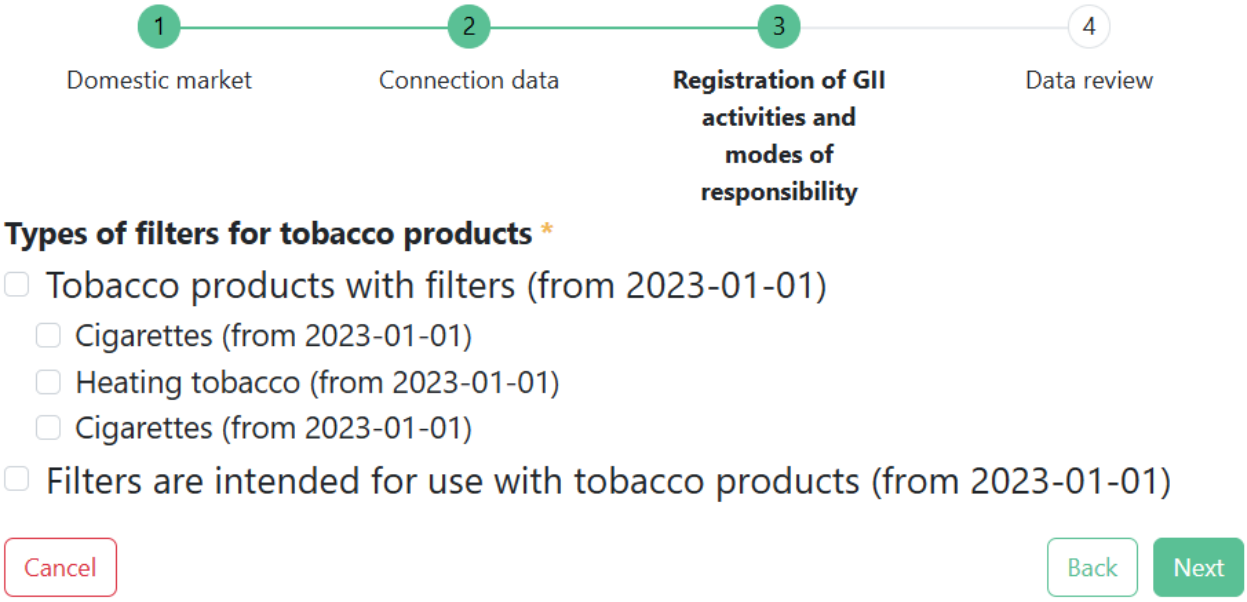

Fig. 112

After selecting the type, fields for registering that type will appear (Fig. 113):

1. In the "It has been supplied to the market since" field, specify the date when the entity began supplying the selected tobacco product filter type to the market.
2. In the "Supplied to the market until" field, specify the date until which the entity supplied the selected tobacco product filter type to the market (this field is not mandatory).
3. In the "Methods of operation" field, select the relevant activity methods. Multiple operation methods can be selected for one tobacco product filter type.
4. If the "Trade in domestic (Lithuania) market" activity method is selected, specify the domestic market supply method.

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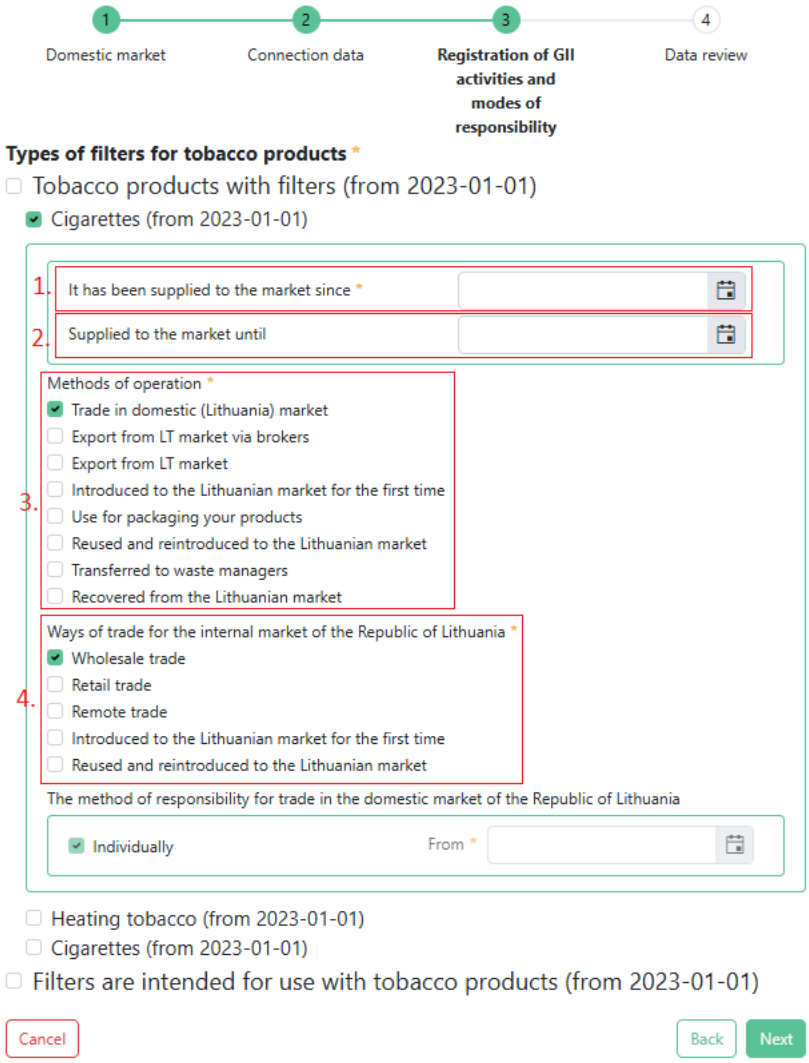

Fig. 113

Please note
When registering in the DPI, only specify the tobacco product filter types and activities that are relevant to you.

After filling in the relevant fields, to proceed to the next registration step, click the “Next” button. In the fourth registration step “Data review” check if all the information is correct. If you want to change the data, click the “Back” button to return to the previous step and adjust the information. If the data provided is correct, check the box next to “I agree that the information provided is correct”' and click the “Submit” button. This will submit your DPI registration application. (Fig. 114)

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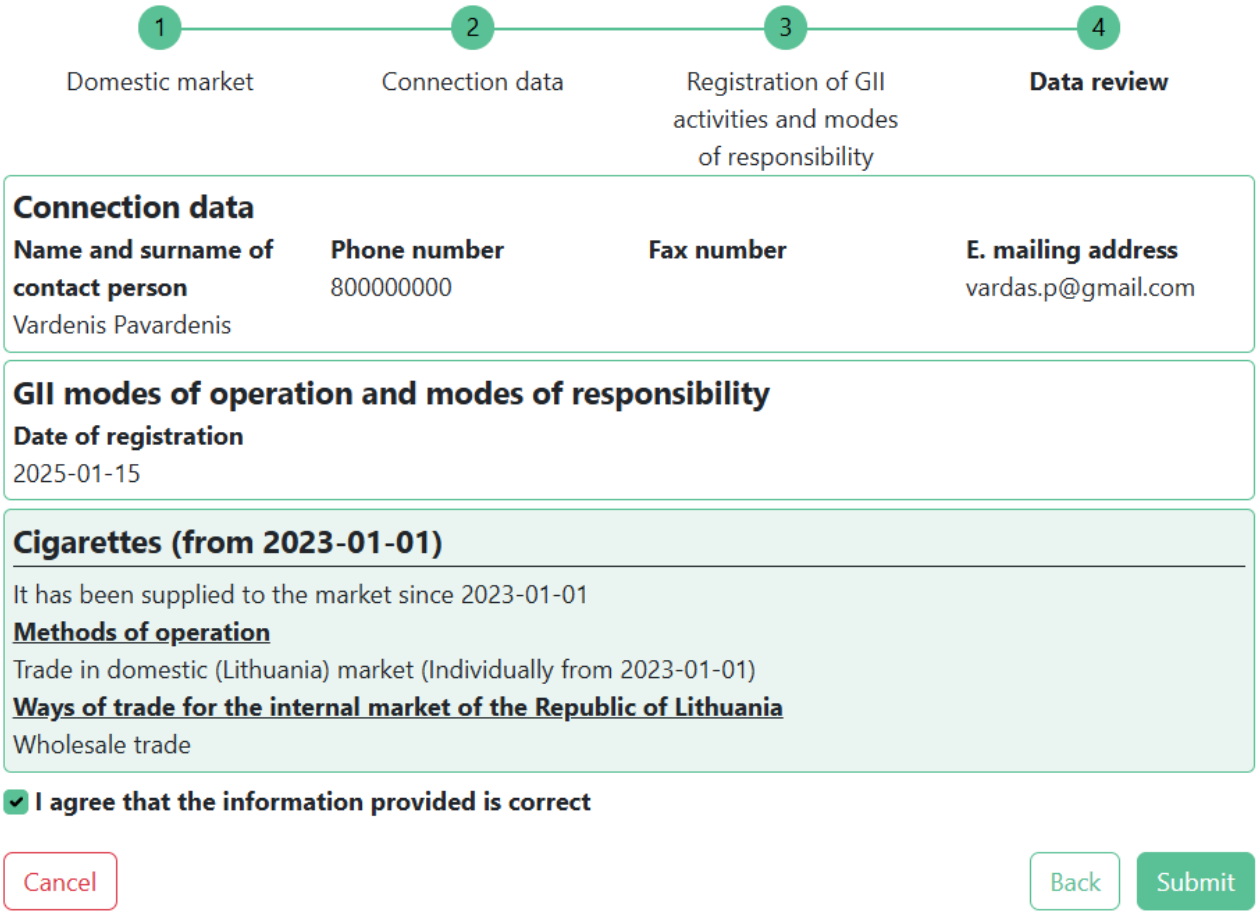

Fig. 114

Please note
When registering multiple tobacco product filter types, you will need to provide the information for each type separately.

2.9.1.2. Adjustment of the data in DPI

All registration DPI data can be adjusted if:

- Contact details have changed;
- New tobacco product filter types have been introduced in the company;
- Additional activity types have been added;
- The responsibility type has changed;
- You have stopped supplying tobacco product filter flows to the market – you must submit a request for flow deregistration from DPI.

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To adjust data in DPI, go to the "PAI registration" section and select "Edit data" in the tobacco product filter card. (Fig. 115)

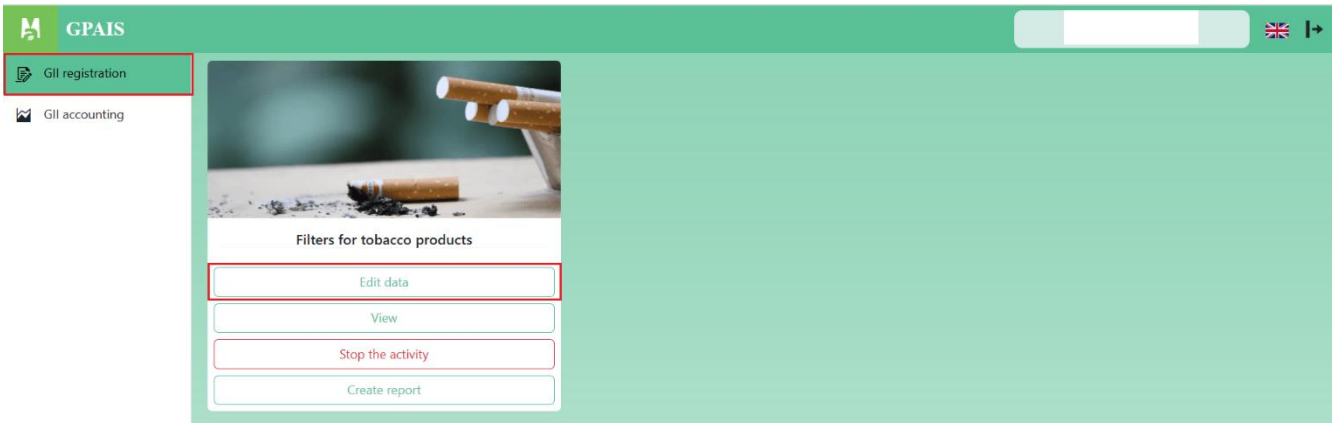


Fig. 115

In the first step of the adjustment, "Connection data" update the contact information if necessary. To proceed to the next step, click the "Next" button. (Fig. 116)

Fig. 116

Sensitivity: Confidential

In the second step of the adjustment, "Reason for data correction," specify the reason for the adjustment and click the "Next" button to move to the next step. (fig. 117)

Fig. 117

In the third step of the adjustment, "Adjustment of PAI's methods of activity and responsibility" if necessary, update the already specified activity types or, if you wish to add new ones, select new tobacco product filter types by ticking the checkbox and filling in the required fields. If the tobacco product filter type is no longer supplied to the market, fill in the "Supply to market until" field. To proceed to the next step, click the "Next" button. (Fig. 118)

Sensitivity: Confidential

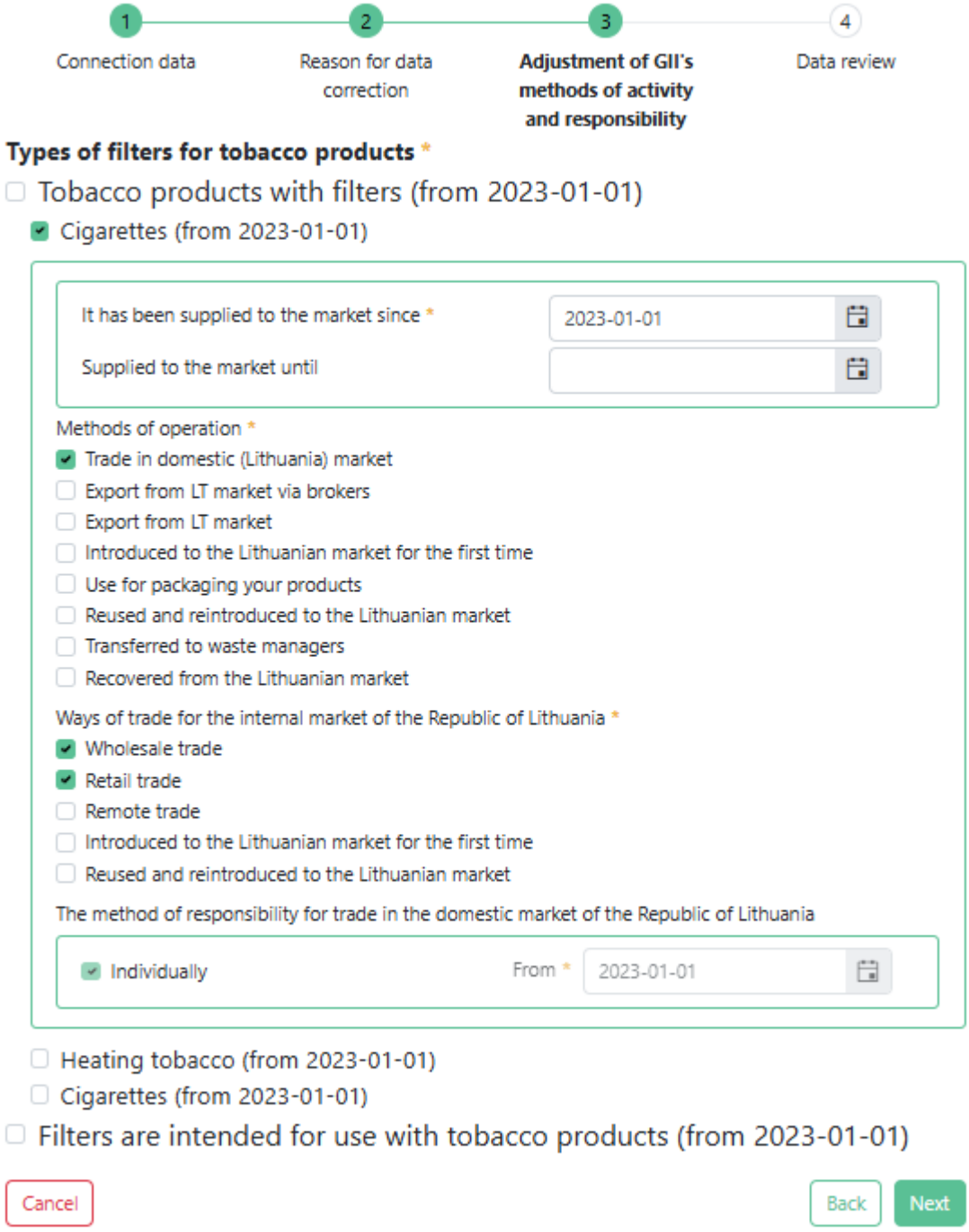


Fig. 118

In the fourth registration step, "Data Review," check if all the data is correct. If you want to make changes, click the "Back" button to return to the previous step and adjust the data. If the data is correct, check the box next to "I agree that the provided data is correct" and click the "Confirm" button. This will save the adjusted PAI registration data. (fig. 119)

Sensitivity: Confidential

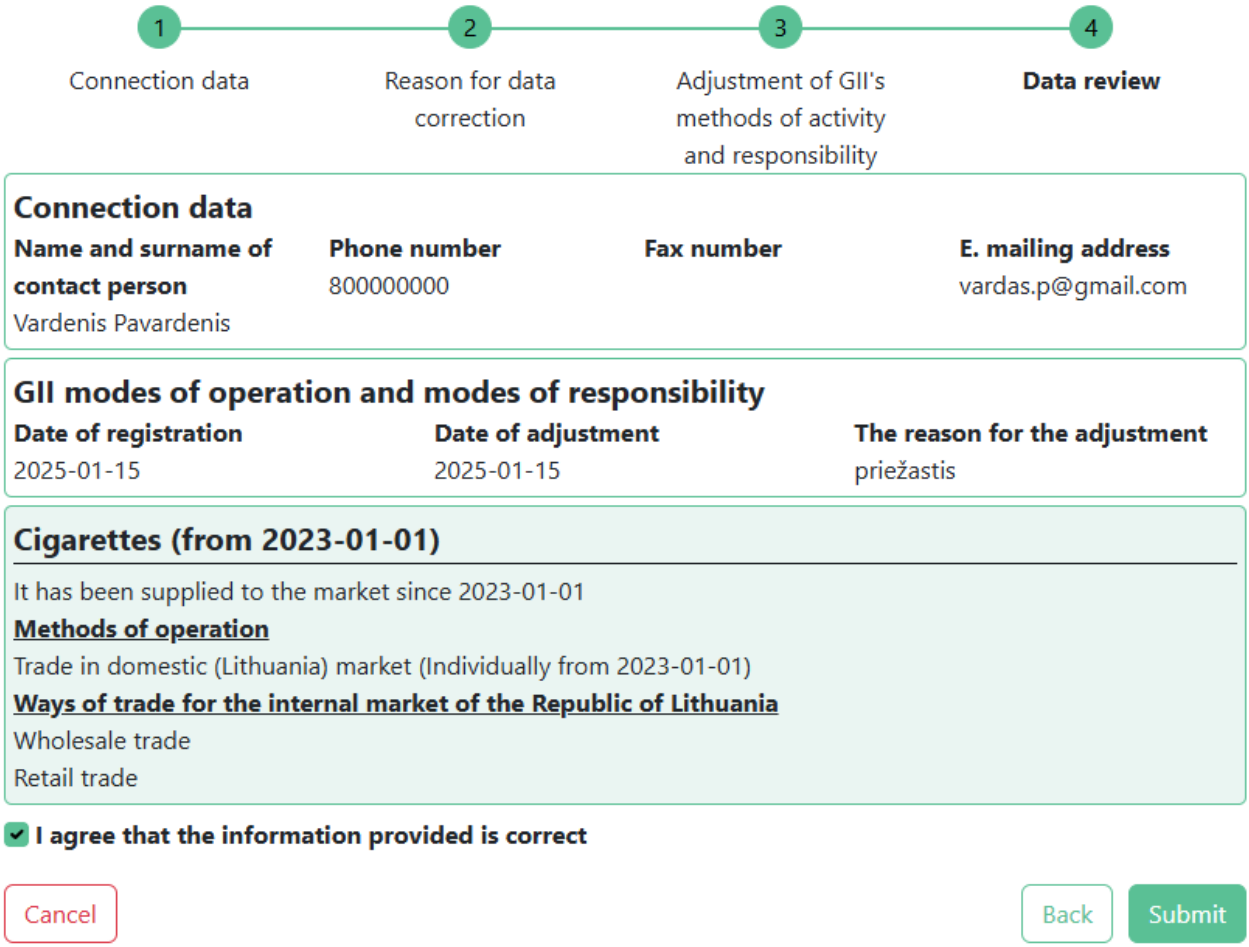


Fig. 119

2.9.1.3. Review of registration data

Once registered in PAI, you can view the information about the registered flows in the "PAI Registration" section, in the "Filters for tobacco products" card by clicking the "View" button. (Fig. 120)

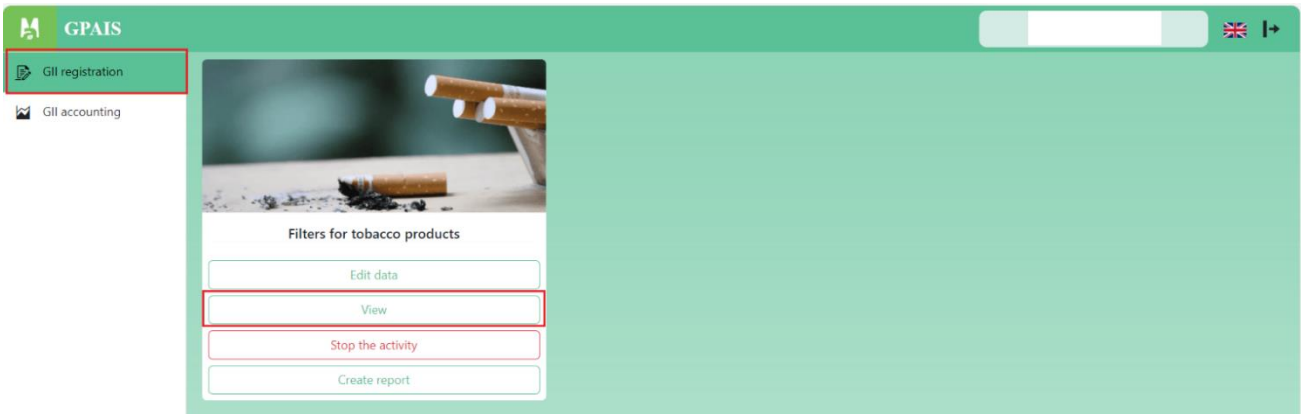


Fig. 120

Sensitivity: Confidential

In the window that opens, under the "Review of registration of tobacco product filters" section, you can see the registration data. (Fig. 121)

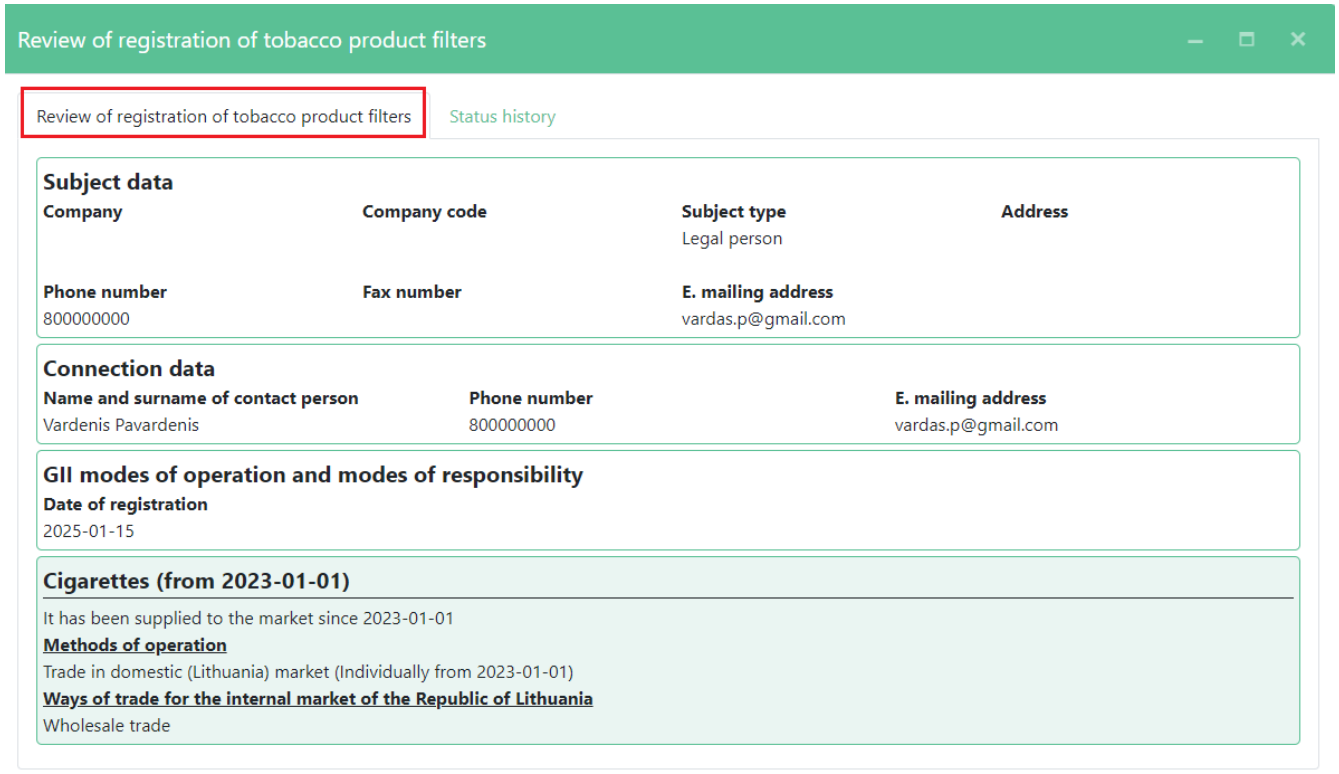


Fig. 121

In the "Status history" section of the window, you can see the history of registration and data corrections: Date and time, Old state, New state, Reason for data correction, User changed status. (Fig. 122)

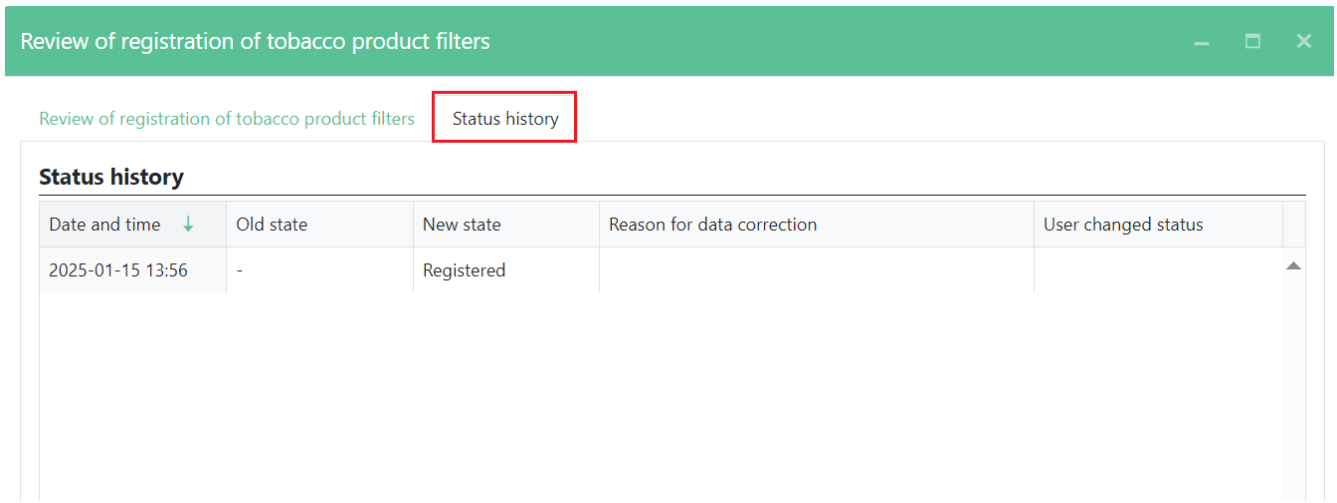


Fig. 122

Sensitivity: Confidential

Please note
When managing product accounting, you will only see those product flows, activity types, and other data that you have registered in DPI.
DPI corrections will only appear in the accounting once the request status is "Accepted".

2.9.1.4. Suspension of activity

If the tobacco product filter registration activity is currently active, you can suspend it by clicking the "Stio the activity" button in the "Filters for tobacco products" card under the "PAI Registration" section. (Fig. 123)

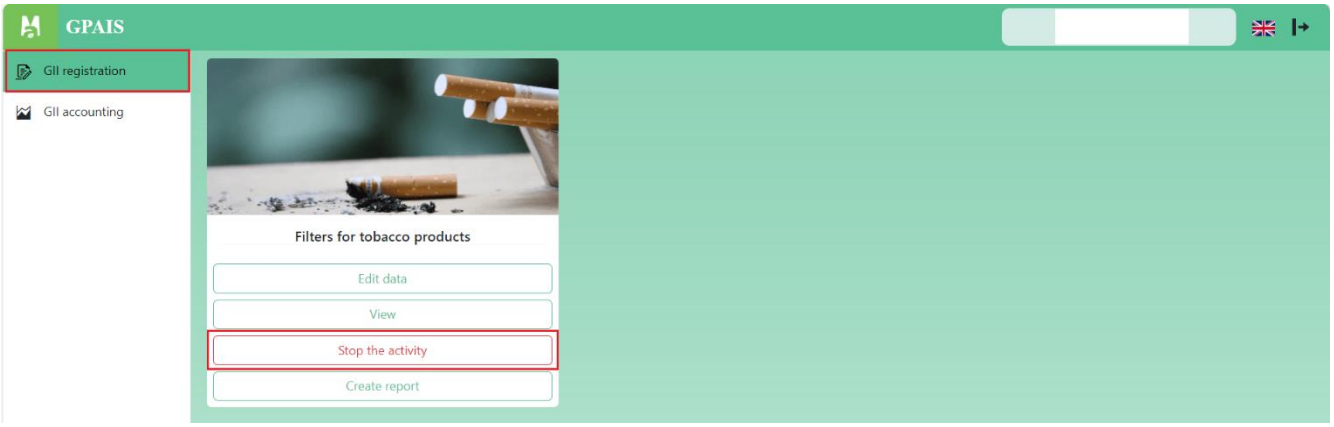


Fig. 123

In the tobacco product filter registration activity suspension window that opens, you need to fill in the following fields (Fig. 124):

1. Suspend operations from – a mandatory field where you must enter the date when you want to suspend the activity.
2. Suspend operations until – an optional field where you should enter the date when the activity will be resumed. From this date, the tobacco product filter registration activity will automatically resume.
3. Reason for suspension of operations – a mandatory field where you must enter the reason for suspending the activity.
4. After filling in the fields, click the "Stop the activity" button, and the tobacco product filter registration activity will be suspended.

Sensitivity: Confidential

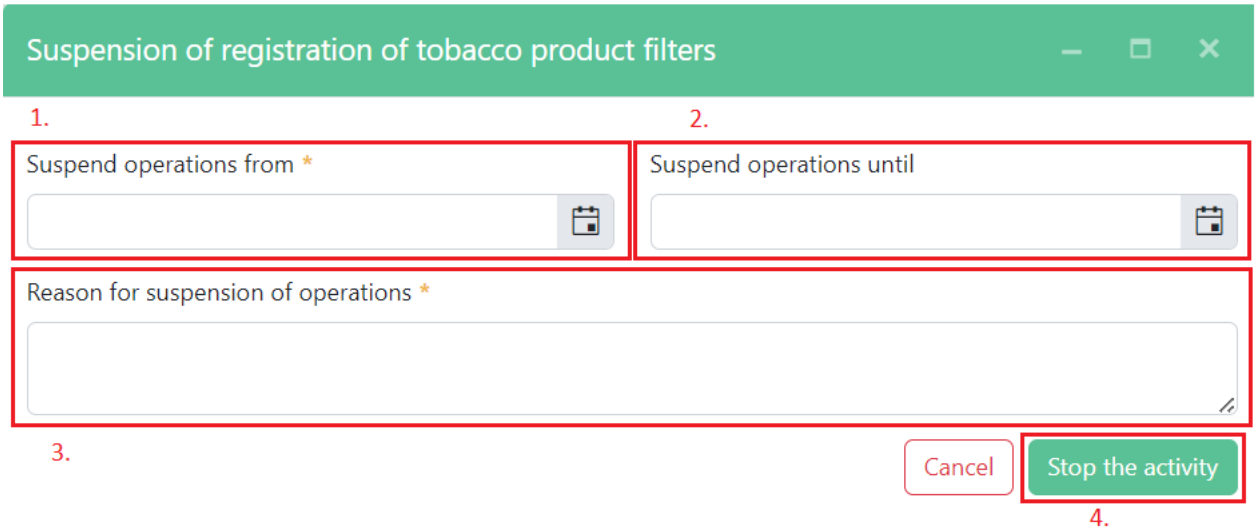


Fig. 124

If the tobacco product filter registration activity is currently suspended, you can resume it by clicking the "Update activity" button in the "Filters for tobacco products" card under the "PAI Registration" section. (Fig. 125)

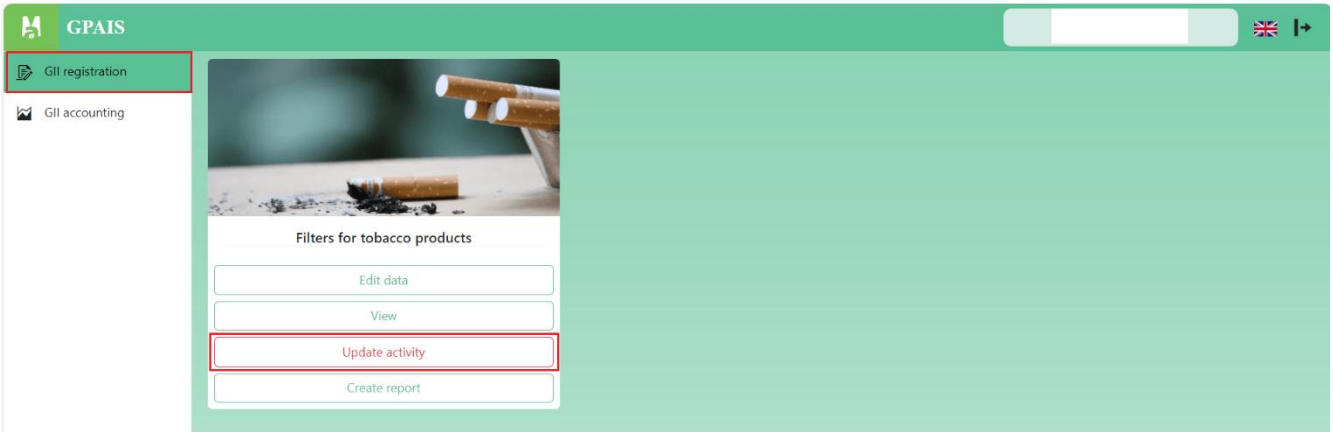


Fig. 125

In the tobacco product filter registration activity resumption window that opens, you need to fill in the mandatory field "Update activity from", where you must specify the date when you want to resume the activity, and click the "Update" button. The activity will be automatically resumed from the chosen date. (Fig. 126)

Sensitivity: Confidential

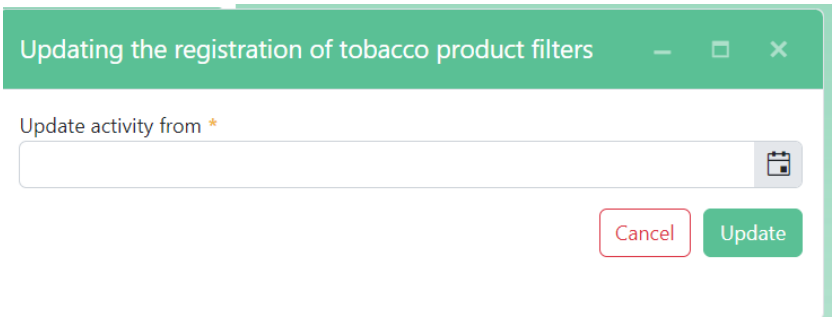


Fig. 126

2.9.2. Tobacco product filters PAI Accounting

2.9.2.1. Creating and Submitting the Annual Report

The tobacco product filters accounting annual report can be created in the "PAI Accounting" section by clicking the "Create report" button (Fig. 127) or in the "GII Registration" section under the "Filters for tobacco products" tab by clicking the "Create Report" button (Fig. 128).

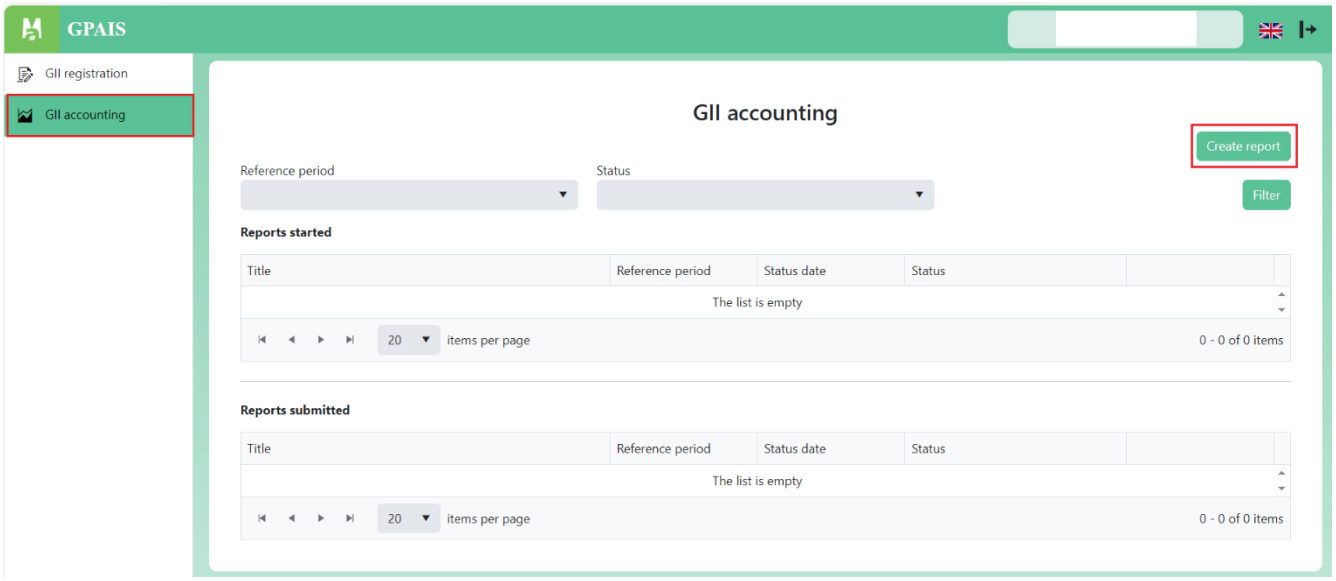


Fig. 127

Sensitivity: Confidential

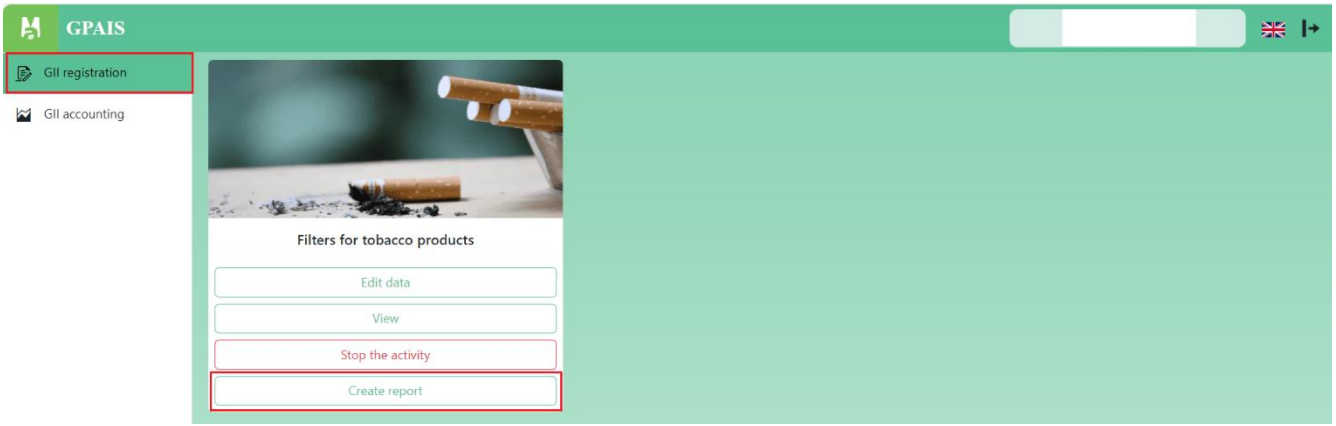


Fig. 128

In the window that opens, select the calendar year for which you wish to create the annual report and click the "Create" button (Fig. 129).

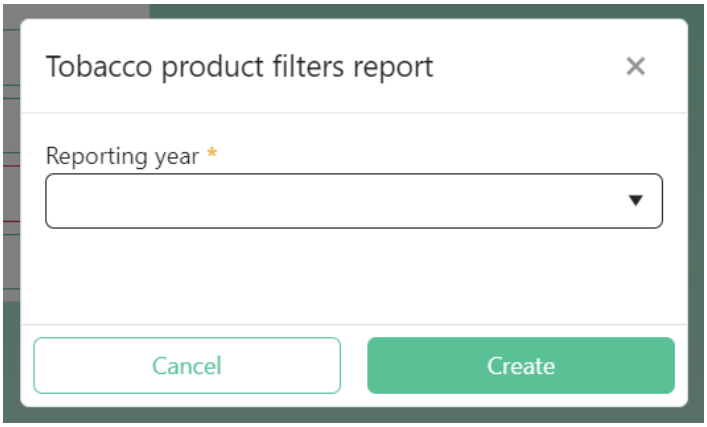


Fig. 129

Next, the "Annual report on the organization of the supply of tobacco product filters to the market for [selected year]" window will appear. In the first step "Information" you will see the tobacco product filters flow registration information. To move to the next step, click the "Next" button (Fig. 130).

Sensitivity: Confidential

Fig. 130

In the next step, for each tobacco product filter, according to the type of activity (each activity type has a separate step), fill in the following fields (Fig. 131):

• Imported (imported) Quantity, in units – enter the number of units imported.

• Produced Quantity, in units – enter the number of units produced.

To move to the next step, click the "Next" button. If you want to go back to the previous step, click the "Back" button. If you wish to close the report without saving the entered data, click the "Cancel" button, and the report creation window will close. If you do not want to continue filling out the report but wish to save the entered data, click the "Save" button. The annual report creation window will close, and the report status will change to "In Progress."

Fill in these fields for each activity type you selected when registering tobacco product filters in the flow. The activity type is displayed next to the report filling step.

Sensitivity: Confidential

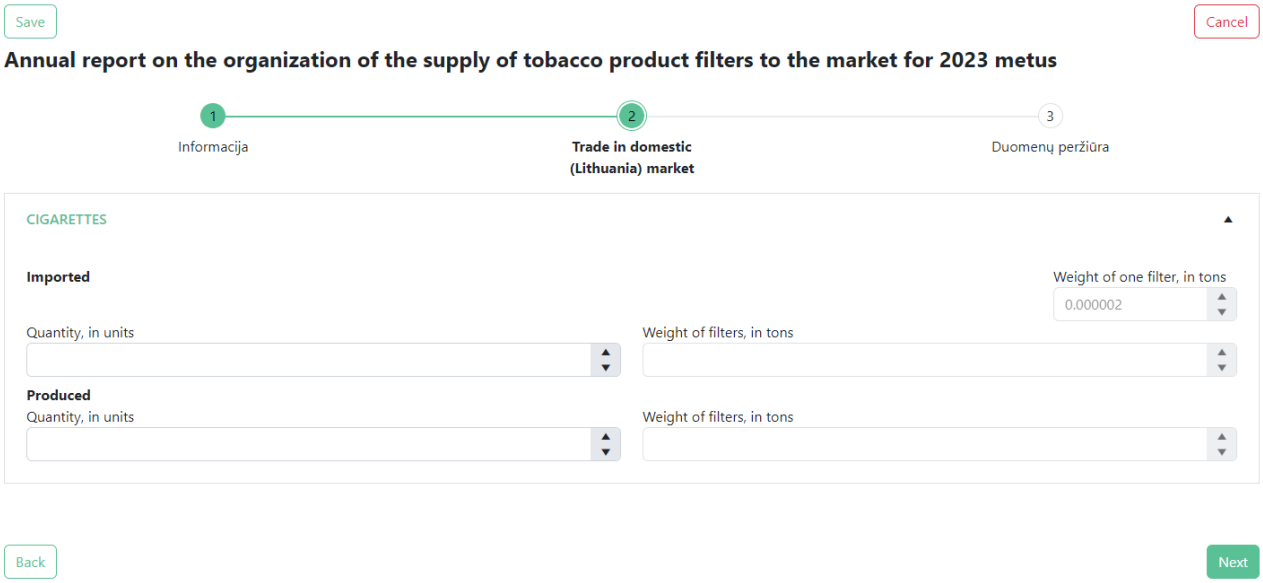


Fig. 131

In the final step, "Data review," review whether the data has been entered correctly, and to submit the report, click the "Submit" button (Fig. 132). The report window will close, and the report status will change to "Provided" (Fig. 133).

If you do not want to submit the report, click the "Save" button, and the report window will close, with the report status remaining "In preparation" (Fig. 134). If the report has been saved, but no report fields have been filled in, a "Delete" button will appear next to the "Fill" button, and clicking it will delete the report.

If you wish to return to previous steps and correct the data, click the "Back" button.

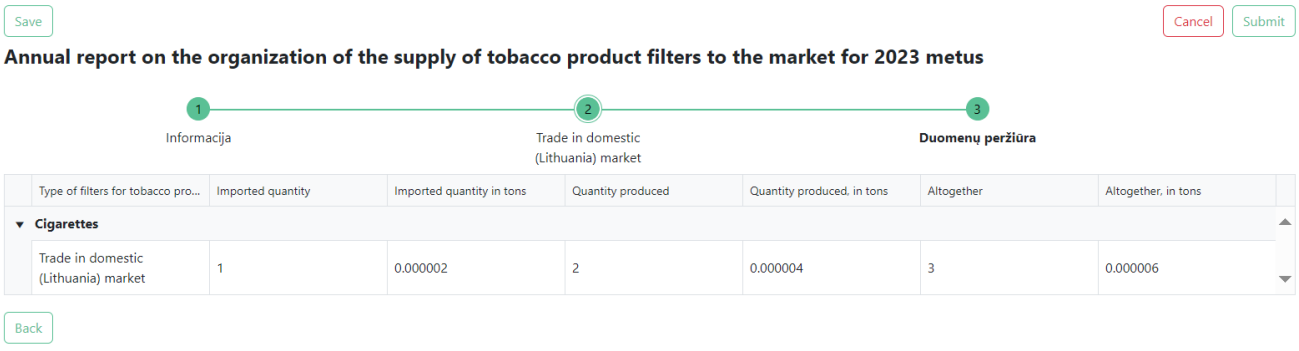


Fig. 132

Sensitivity: Confidential

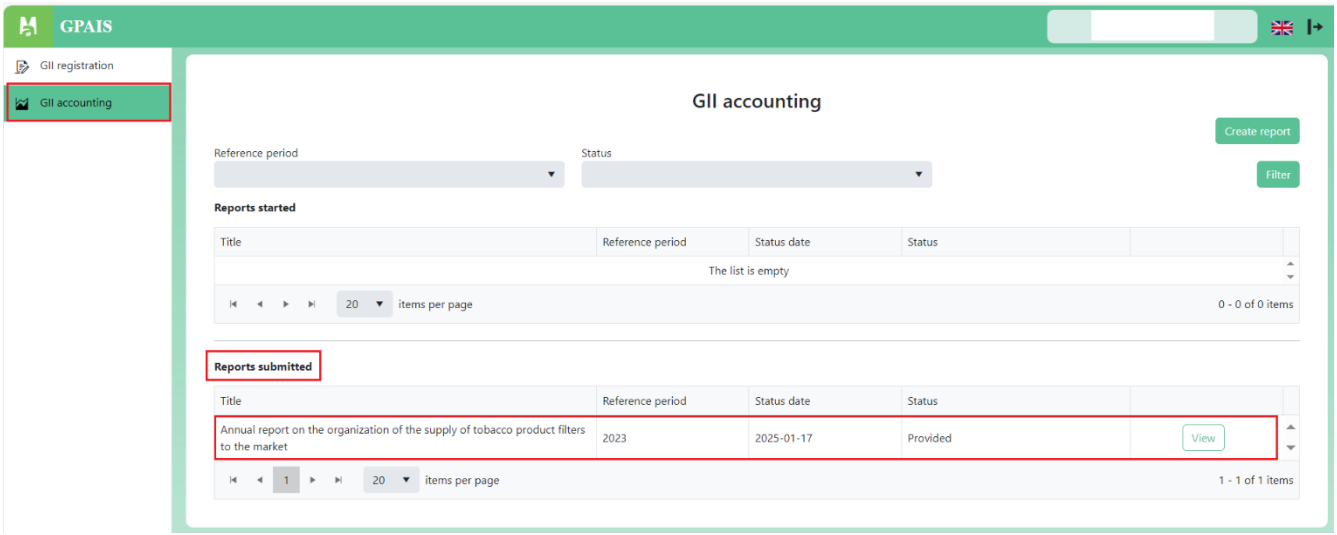


Fig. 133

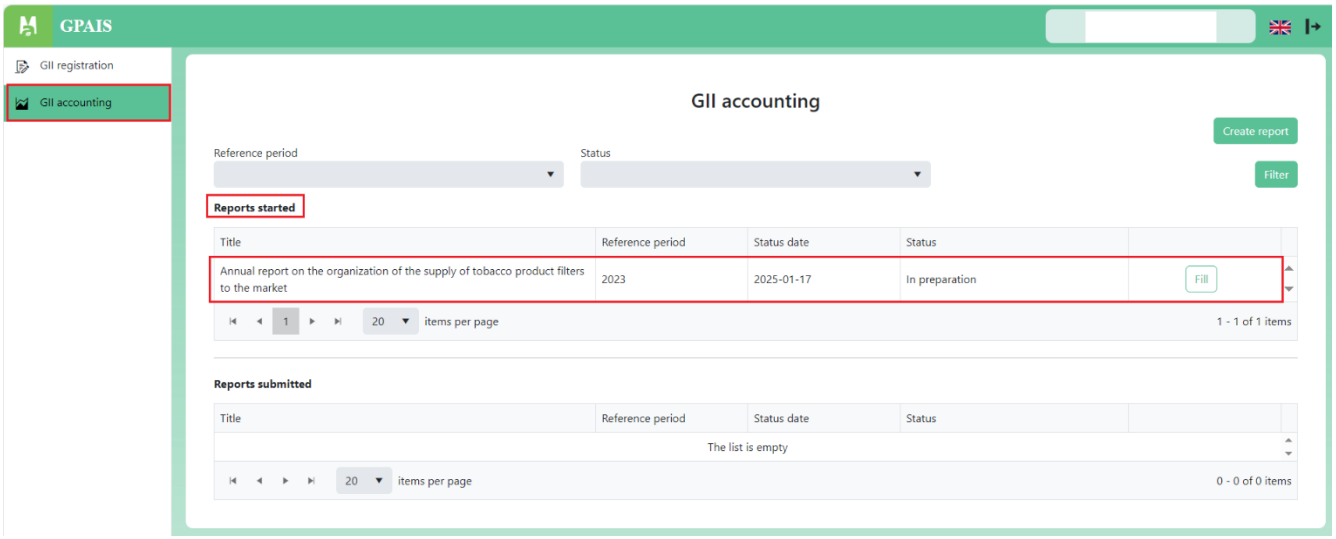


Fig. 134

To continue filling out the in preparation report, click the "Fill" button (Fig. 135), and the report filling window (Fig. 130) will open.

Sensitivity: Confidential

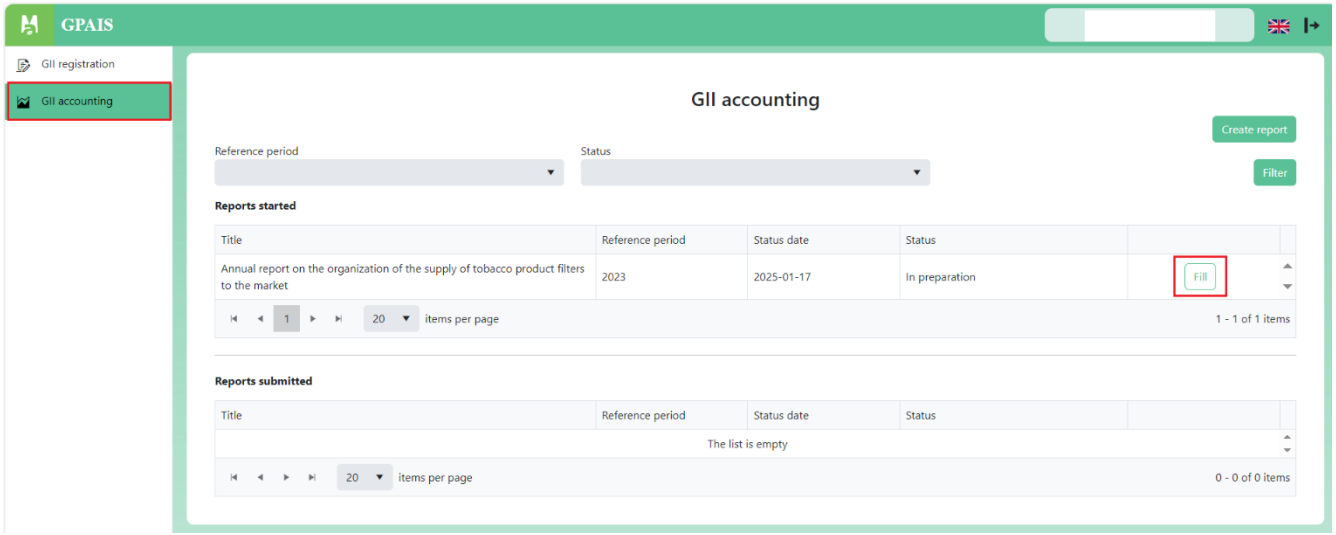


Fig. 135

To review and correct the submitted report data, click the "View" button, and the report review window (Fig. 136) will open.

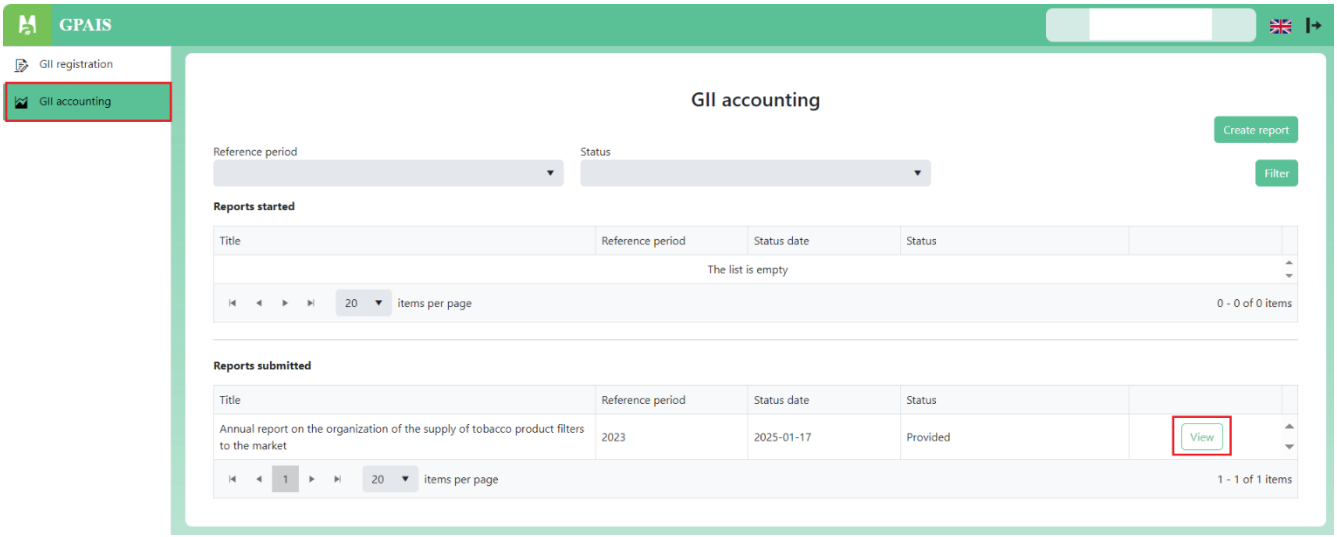


Fig. 136

In the opened report review window, click the "Edit data" button (Fig. 137), and the report filling window (Fig. 130) will open.

Sensitivity: Confidential

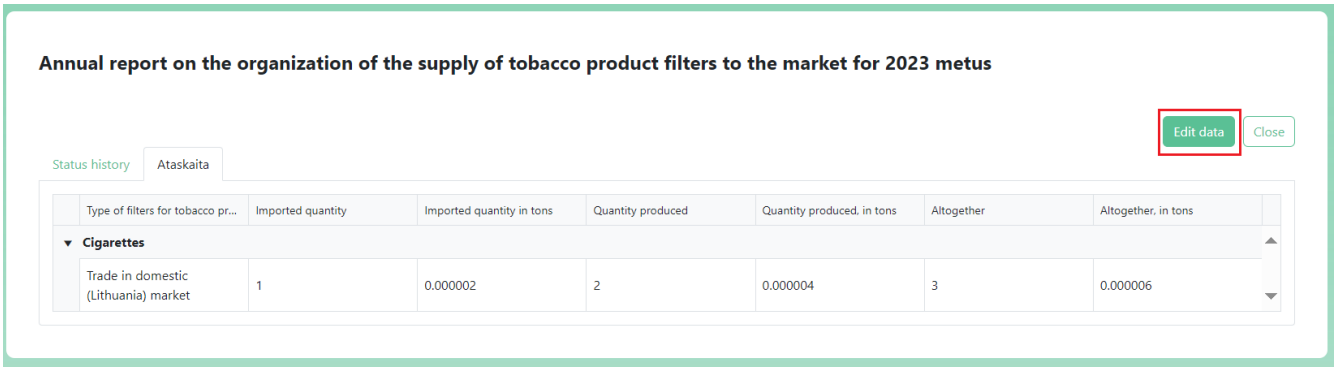


Fig. 137

If you want to view the status history, go to the "Status history" section in the report review window. In this section, you will see the history of the report's status changes, with the following details: Date and time, Old status, New status, Reason for data correction and User changed status (Fig. 138). By clicking on a report status record, you can see more detailed information about the selected record in the "Data Change History" section – which report data was modified. The data change record includes: Type, Mode of operation, Field name, Old value and New value.

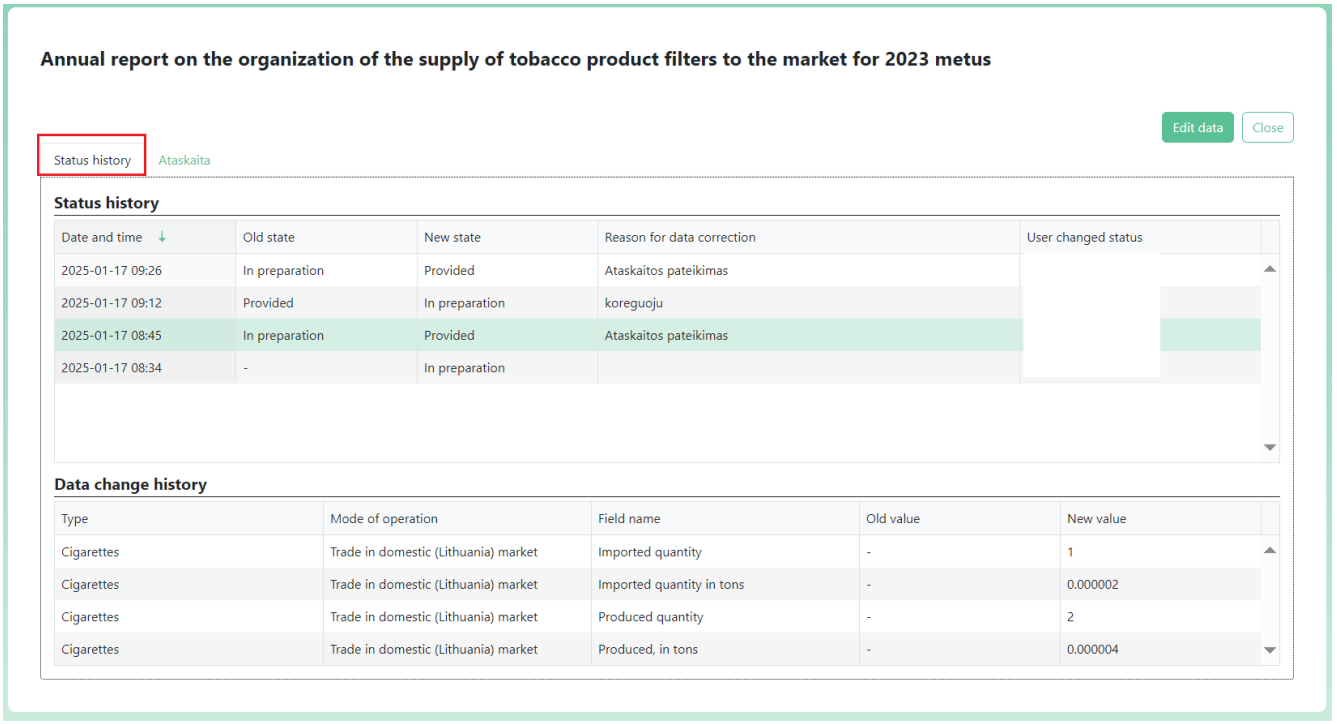


Fig. 138

If you want to review the submitted report data, go to the "Report" section in the report review window. In this section, you can view the data you entered in the report (Fig. 139).

Sensitivity: Confidential

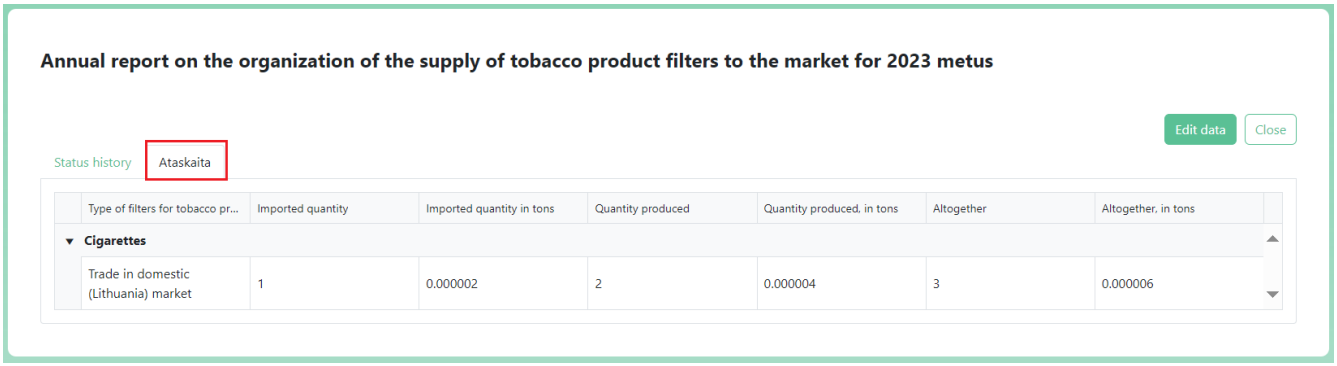


Fig. 139

2.9.2.2. Creating and Submitting the Annual Report

The submitted annual product accounting report may be rejected if deficiencies are found in the report – the report status will change to "Not accepted." This status may occur if the Environmental Protection Agency identifies violations of accounting requirements in the report (Fig. 140).

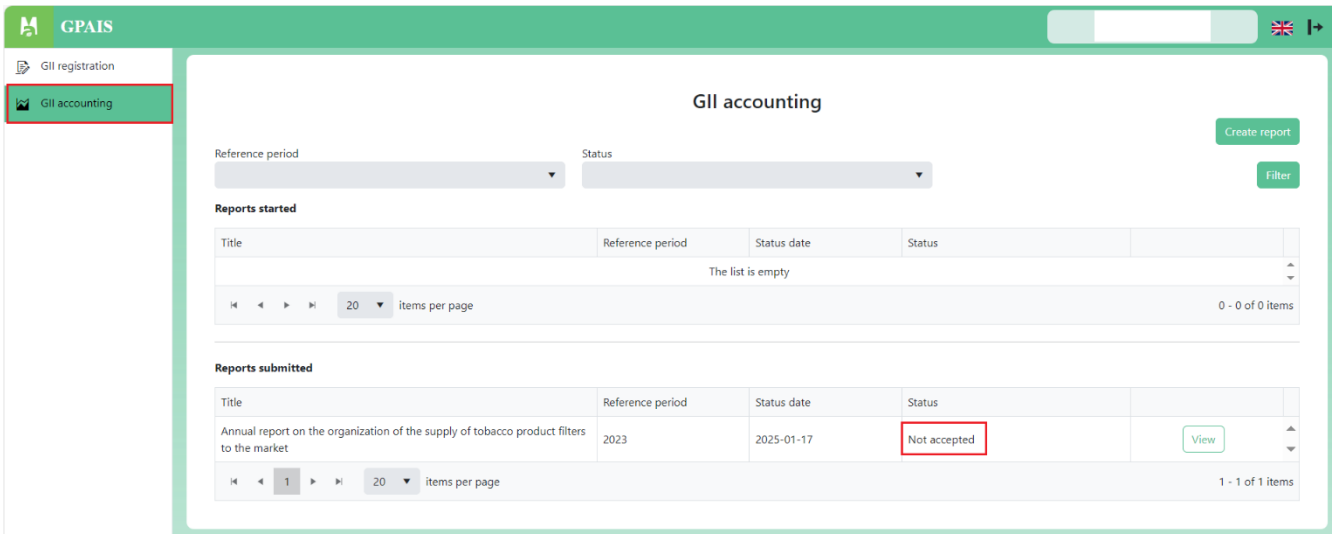


Fig. 140

When the report is rejected, you can correct its data by clicking the "View" button (Fig. 136), and then in the opened window, click the "Edit Data" button (Fig. 141).

Sensitivity: Confidential

2.10. Accounting of wet wipes and (or) air balloons in PPWIS.

In accordance with the Waste Management Act, taxable products must be accounted for by:

- Manufacturers – persons who have registered their activities in accordance with the procedure established by law and who manufacture wet wipes and/or air balloons.
- Importers – persons who have registered their activities in accordance with the procedure established by law and who import and/or bring wet wipes and/or balloons from another country.

The main legal acts regulating the accounting requirements for wet wipes and/or air balloons in the Republic of Lithuania are the Waste Management Law, the Rules for the Submission of Activity Reports on Product Accounting and Waste Management Organization, and the Rules for the Registration of Manufacturers and Importers.

In accordance with the Rules for the Accounting of Products and the Submission of Reports on Waste Management Activities, a list of wet wipes and/or air balloons is compiled, a wet wipes and/or air balloons accounting journal is filled in, and quarterly accounting summaries are formed and approved. Chapter III of the aforementioned rules regulates the procedure for submitting annual accounting reports.

Please refer to the current versions of the legislation governing product accounting.

When keeping records of air balloons in PPWIS, you must register in the new module of the PAI system (Fig. 151), fill in the product accounting journal, form and approve summaries, and create and submit annual reports (see section 2.9.2.1. Creating and Submitting the Annual Report).

In accordance with the Law on Environmental Pollution Tax (see the relevant amendment), air balloon products are supplied to the domestic market of the Republic of Lithuania – the transfer of taxable products imported into the territory of the Republic of Lithuania or manufactured in the territory of the Republic of Lithuania to another person for remuneration in the territory of the Republic of Lithuania.

[1] Waste management act https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr

[1] Rules for reporting on product accounting and waste management activities https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344990/asr

[1] Rules for the registration of manufacturers and importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

Sensitivity: Confidential

2.10.1. Registration in the Manufacturers and Importers Register (PAI)

Manufacturers and importers can register with PAI by logging into PPWIS under "New PAI module registration" (Fig. 223).

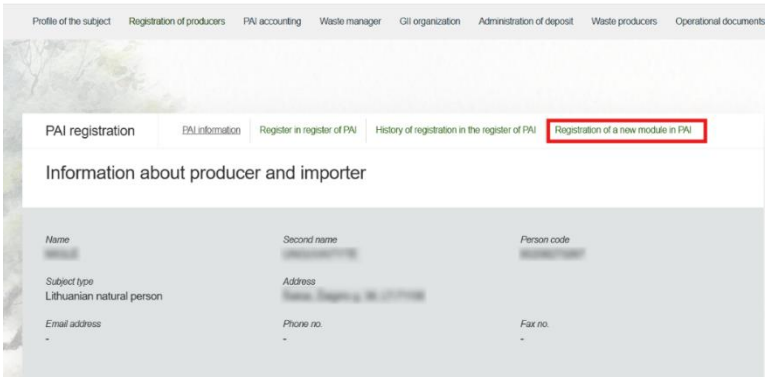


fig. 223.

An economic entity must register with PAI if it meets the criteria for producers and/or importers set out in Section 1.1, "Which producers and importers are required to keep records in PPWIS."

In the "PAI registration" tab, after selecting "View" information about the producer/importer and their registered product flow is displayed, if such information has been registered (Fig. 224).

Paragraph 5 of the Rules for the Registration of Producers and Importers[46] (see relevant amendment) stipulates that an economic entity must register in the register of producers and importers no later than 1 working day before supplying the relevant products to the domestic market of the Republic of Lithuania for the first time or exporting them from the Republic of Lithuania.

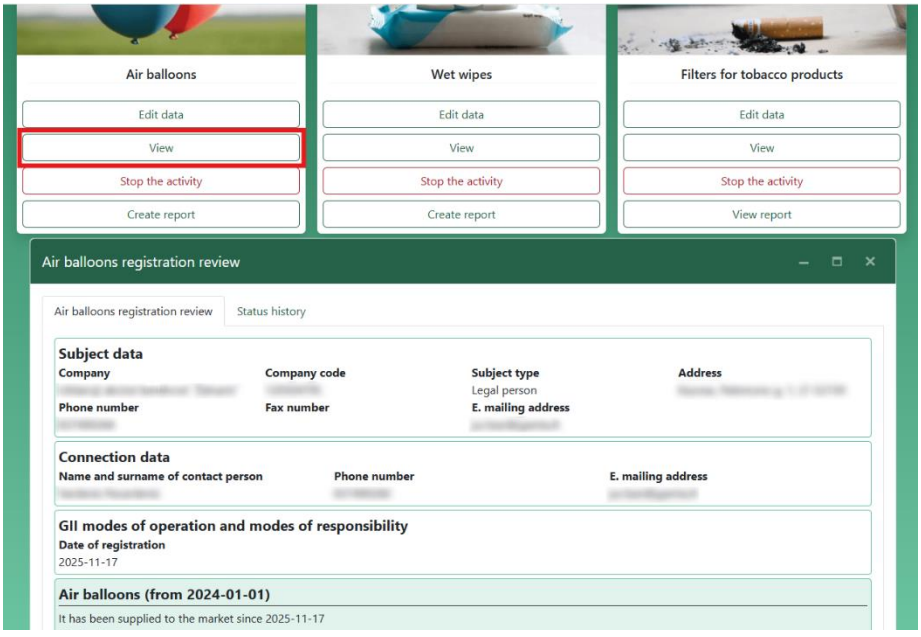


fig. 224

[46] Rules for the registration of producers and importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

Sensitivity: Confidential

2.10.1.1. Registration in the Manufacturers and Importers Register (PWIS)

Registration with PAI is carried out on the "PAI registration" card.

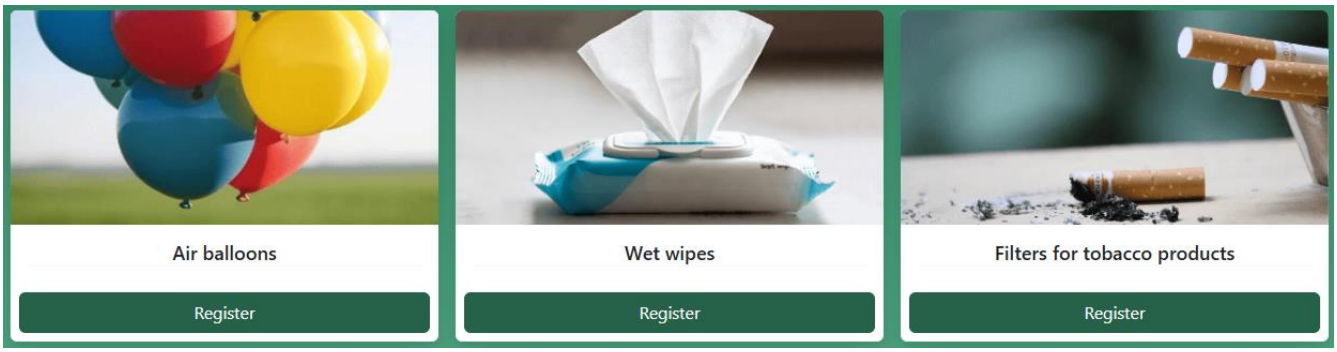


Fig. 225

When choosing to register in the "Air balloons" stream, select "Yes" for the supply of products to the internal market (Fig. 226).

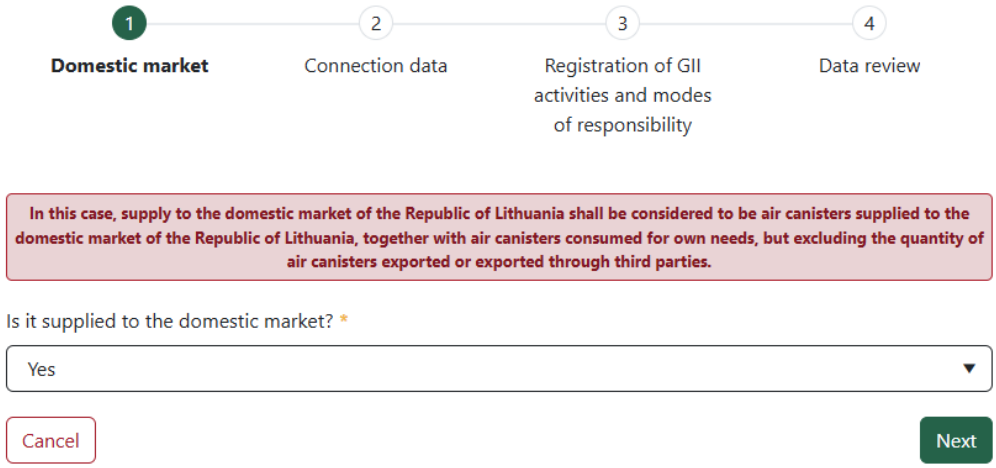


Fig. 226

The registration form "Air balloons" provides general information about the economic entity (fig. 227).

Sensitivity: Confidential

If no changes are needed, you can continue registration in the "Air balloons" stream by clicking the [Continue] button. In the window that opens, select the checkbox for the product stream you want to register for (Fig. 227).

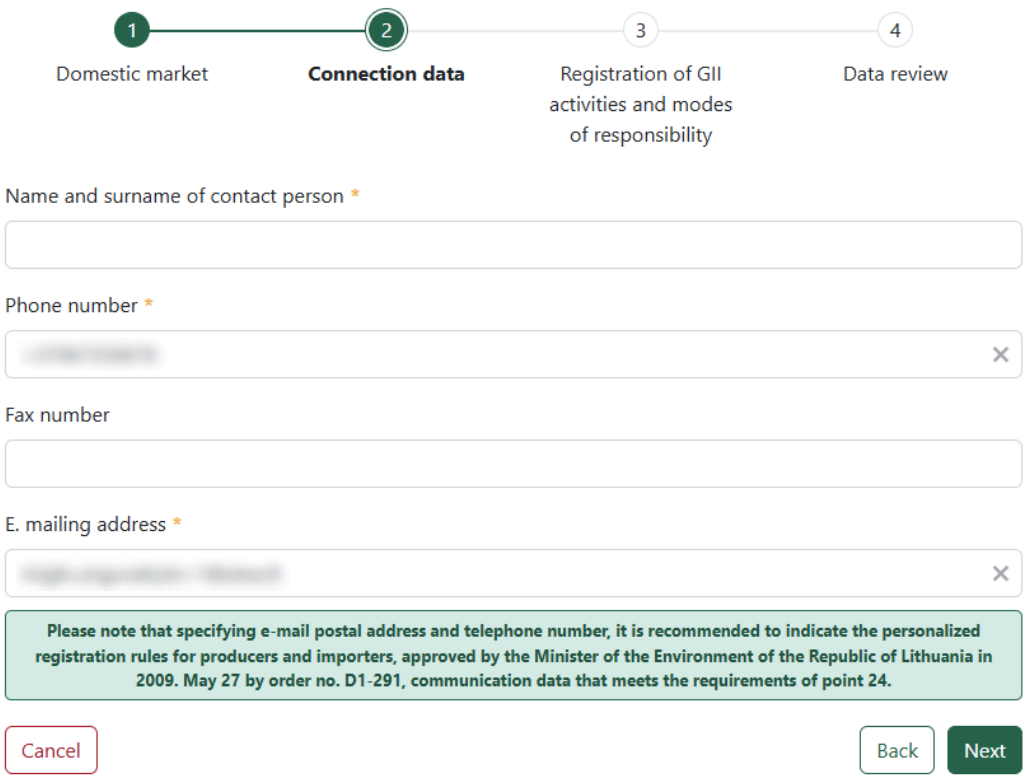


Fig. 227

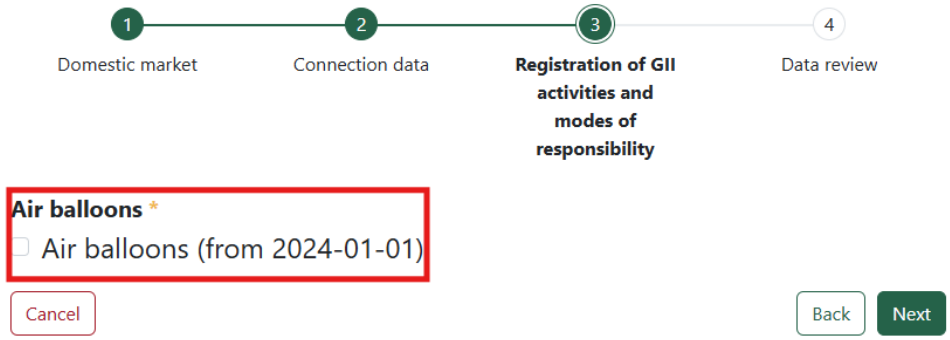


Fig. 228

In the next step of registration, provide information about the activities carried out in relation to the flow of air balloon products (pav. 229).

Sensitivity: Confidential

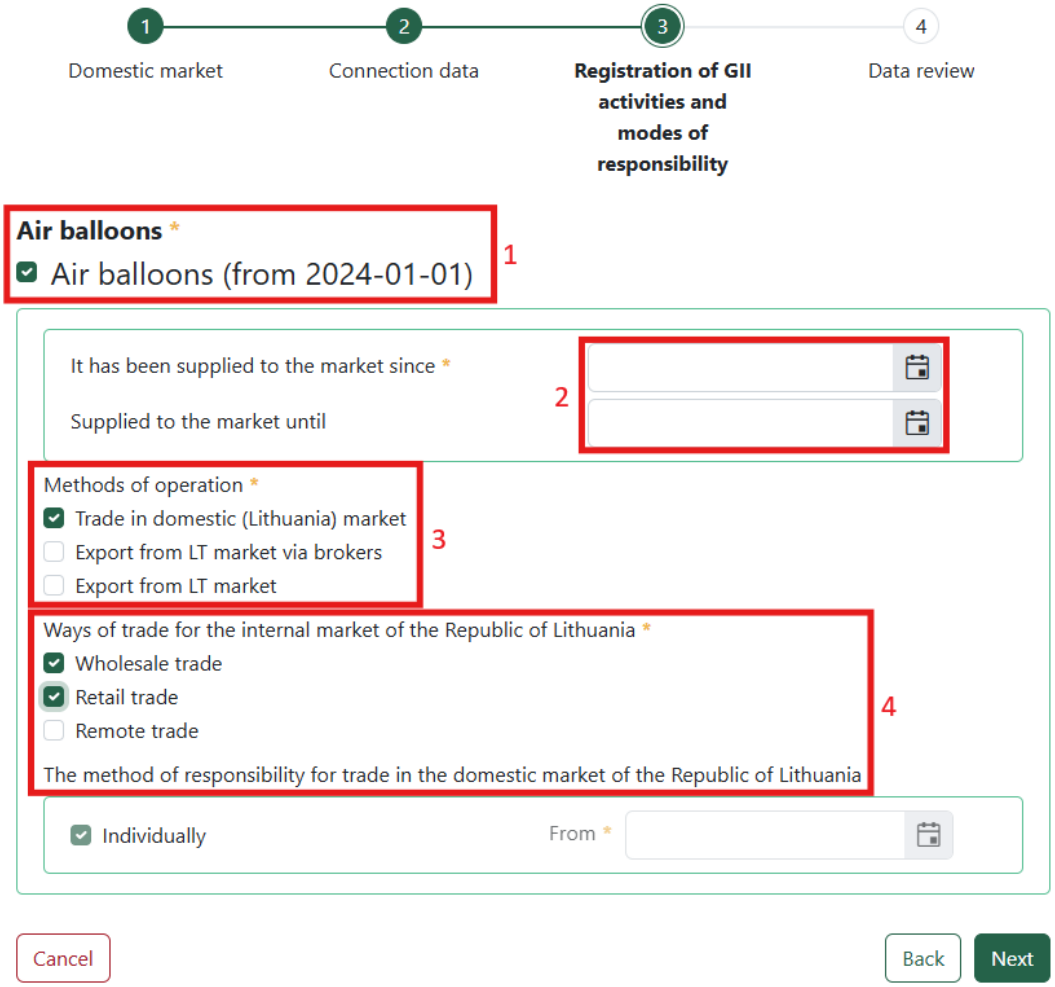


Fig. 229

2. In the field "Started supplying to the market on," indicate the date on which the economic operator started supplying air balloons to the market and "Supplied to the market until," if this information is relevant (if not, leave the field blank).

3. Select the relevant modes of operation: "Trade on the domestic market of the Republic of Lithuania (transfer to another person)", "Export from the domestic market of the Republic of Lithuania through third parties" and/or "Export from the domestic market of the Republic of Lithuania". Several modes of operation may be selected for the flow of air balloons. If you select the activity type "Trade on the domestic market of the Republic of Lithuania (transfer to another person)", specify the "Method of trade on the domestic market of the Republic of Lithuania": "Wholesale trade", "Retail trade" and/or "Distance selling".

4. The PAI registration application is submitted by selecting "Confirm" (Fig. 230).

Please note

Only flows for which the company meets the definition of a producer and/or importer of that flow are registered in the PAI.

Sensitivity: Confidential

The obligation to keep records of air balloons and napkins in the PPWIS system came into effect in 2024, so if a company started operating earlier and indicated this in the PAI register, records will still be kept in PPWIS from 2024.

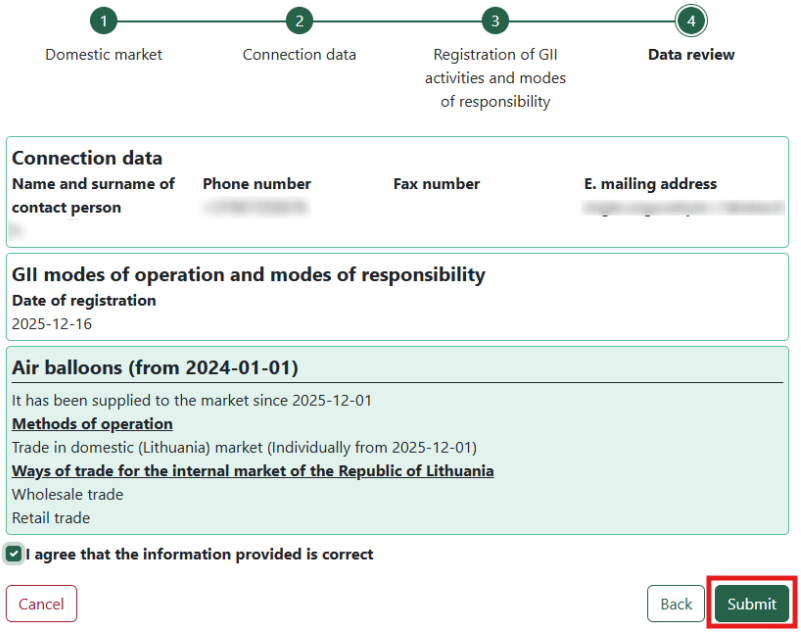


Fig. 230

Requests to register in the register of manufacturers and importers of air balloons are automatically approved by the system. The status of the request can be viewed by selecting "PAI registration", "View" and then "Status history". In this window, you can also see the "Data Change History," but changes will only be visible if they have been made (Fig. 231).

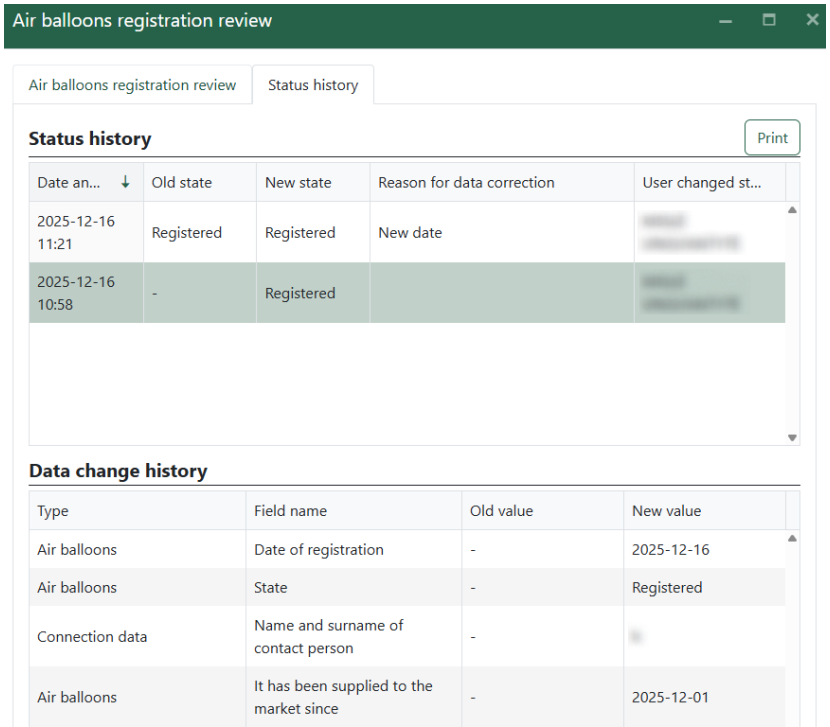


Fig. 231

Sensitivity: Confidential

2.10.1.2. Adjustment of PAI data

All PAI registration data can be corrected. This is done if:
- Contact details have changed;
- Additional activities have been added;
- The modes of responsibility have changed;
- You have stopped supplying products to the market – you must submit a request to deregister the flow from PAI (see Section 5, "Registering out of the PAI Register").

Paragraph 14 of the Rules for the Registration of Manufacturers and Importers stipulates that the entity subject to registration shall submit a completed Application with the changed data using the PPWIS no later than within 10 working days from the date of the change.

To edit PAI data, go to the "New Module PAI Registration" section and select "Edit Data" from the list of options provided (Fig. 232).

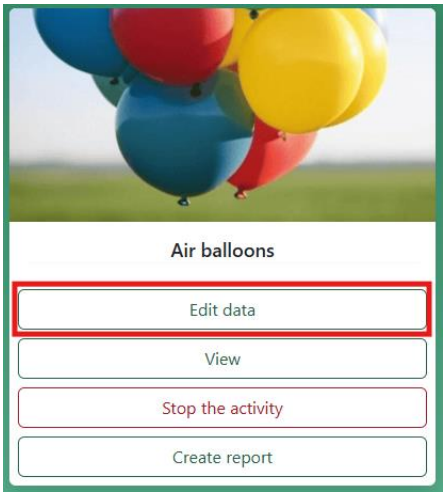


Fig. 232

In the first window, you can edit your contact details if necessary; if not, select "Continue" (Fig. 232).

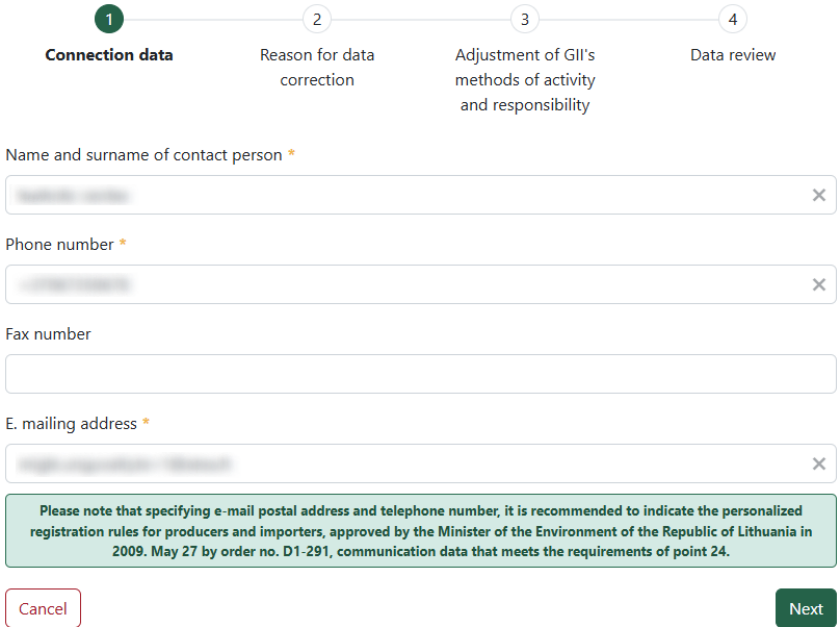
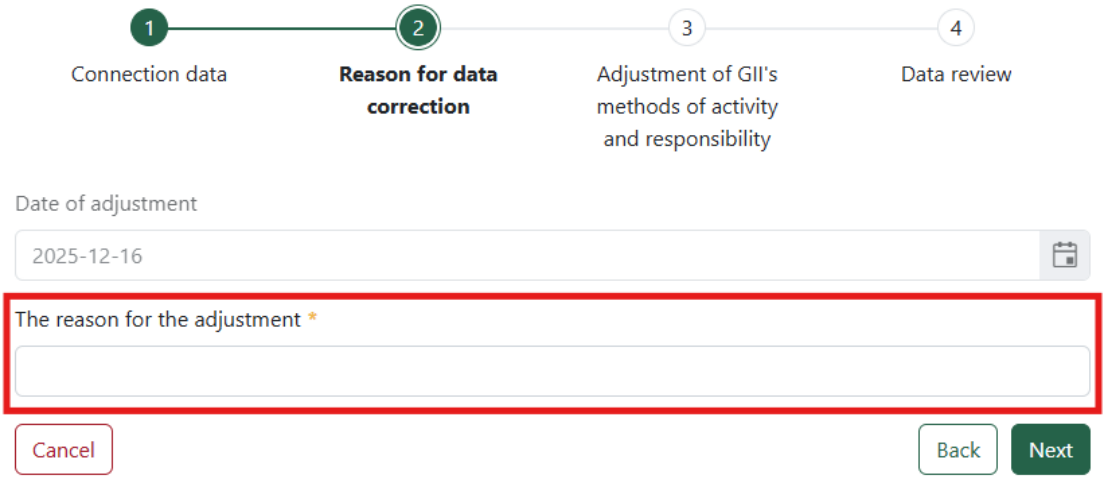


Fig. 232

Sensitivity: Confidential

Please note that when making PAI data corrections, you must enter the reason for the data correction (Fig. 233).



pav. 233

After specifying the reason for data correction, make the desired changes by selecting "Continue." Specify the operating modes of the air balloons already specified or add new ones. It is important to note that you can cancel the data correction at any time by selecting "Cancel" or go back one step by selecting "Back" (Fig. 234).

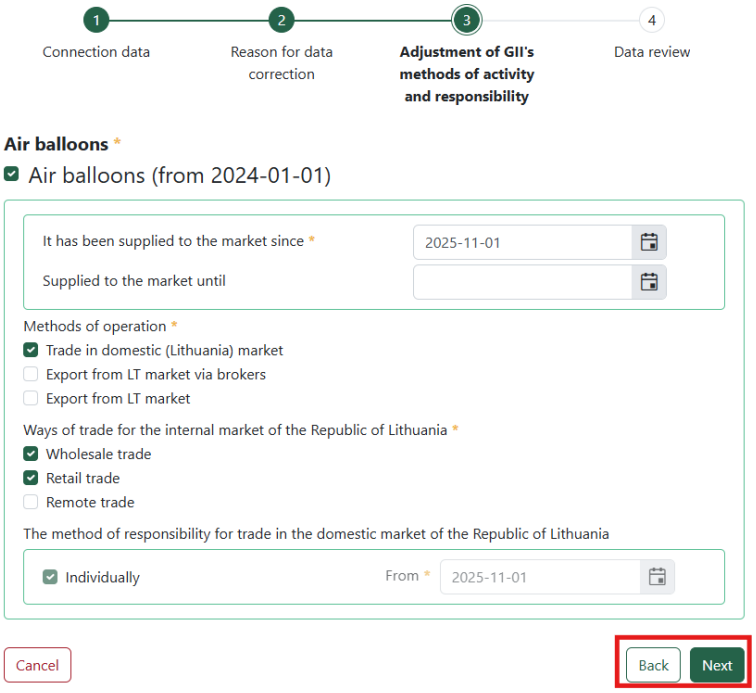


Fig. 234

Sensitivity: Confidential

In the next step of data correction, you will be able to review the corrected data once again and confirm its accuracy. Once you have confirmed the accuracy of the data, select "Confirm" and the request will be submitted.

If there are errors in the registration request, the system will not allow the request to be submitted and will display a message that there are errors in the registration request. The fields in which the system has identified errors will be highlighted in red, and a comment about the error will appear in red letters below them (Fig. 235).

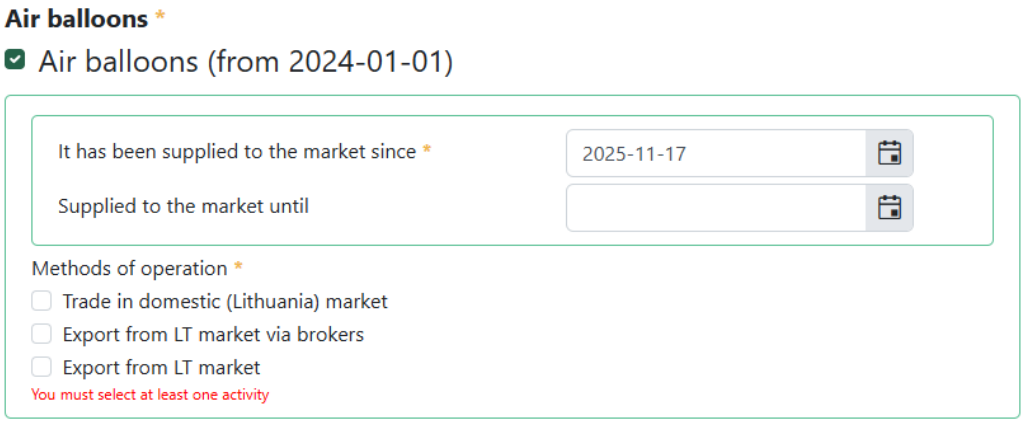


Fig. 235

After correcting the errors, select "Confirm" again (Fig. 236).

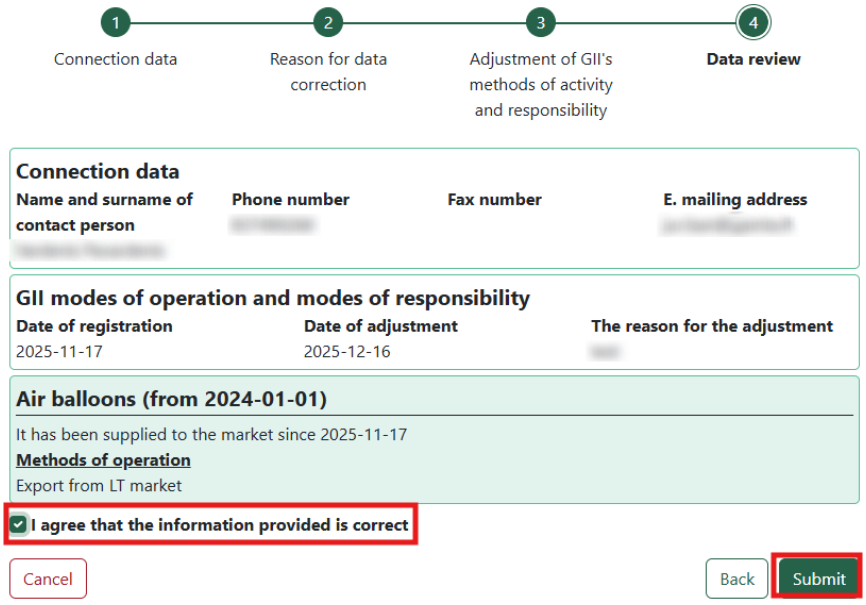


Fig. 236

Sensitivity: Confidential

2.10.2. Registration in the Manufacturers and Importers Register (PWIS)

Registration in PAI is performed on the "PAI registration" tab (Fig. 237).

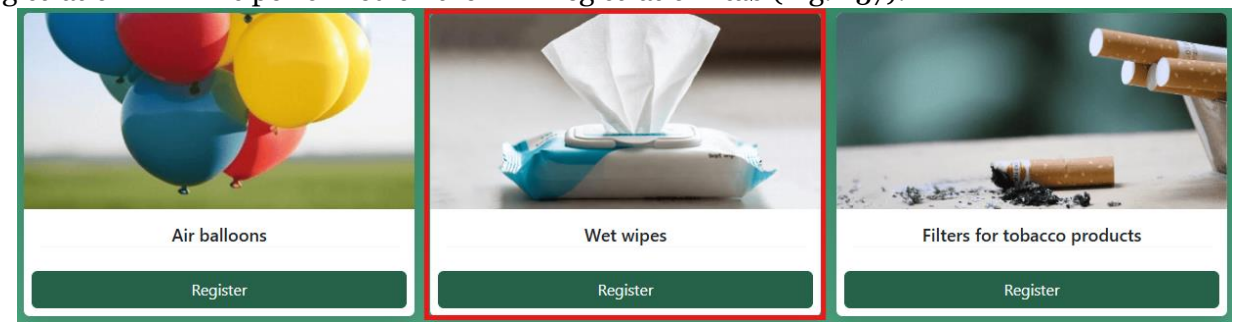


Fig. 237

When choosing to register in the "Wet wipes" flow, select "Yes" for the supply of products to the domestic market and select "Continue" (Fig. 238).

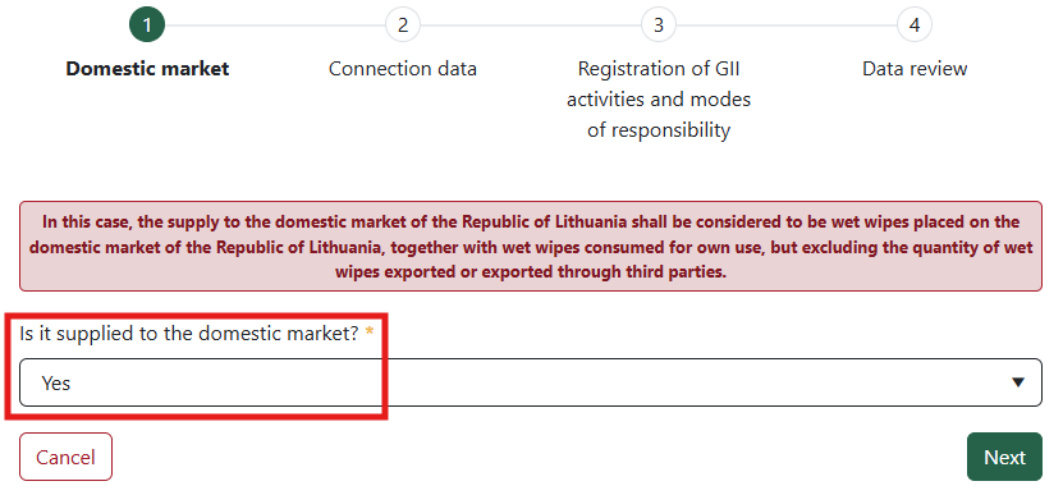


Fig. 238

2. The contact details will already be filled in automatically based on the information you provided when registering your company with PPWIS. However, you can change them if you want to specify the contact details of another responsible person. To proceed to the next step, click the "Continue" button (Fig. 239).
3. In the third step of registration, "Registration of PAI activities and responsibilities," select "Napkins" (Fig. 240).

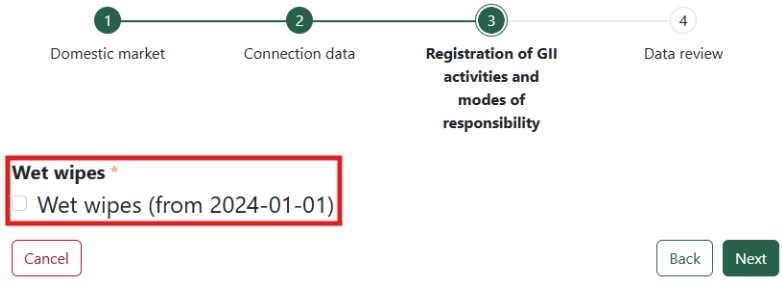


Fig. 240

Sensitivity: Confidential

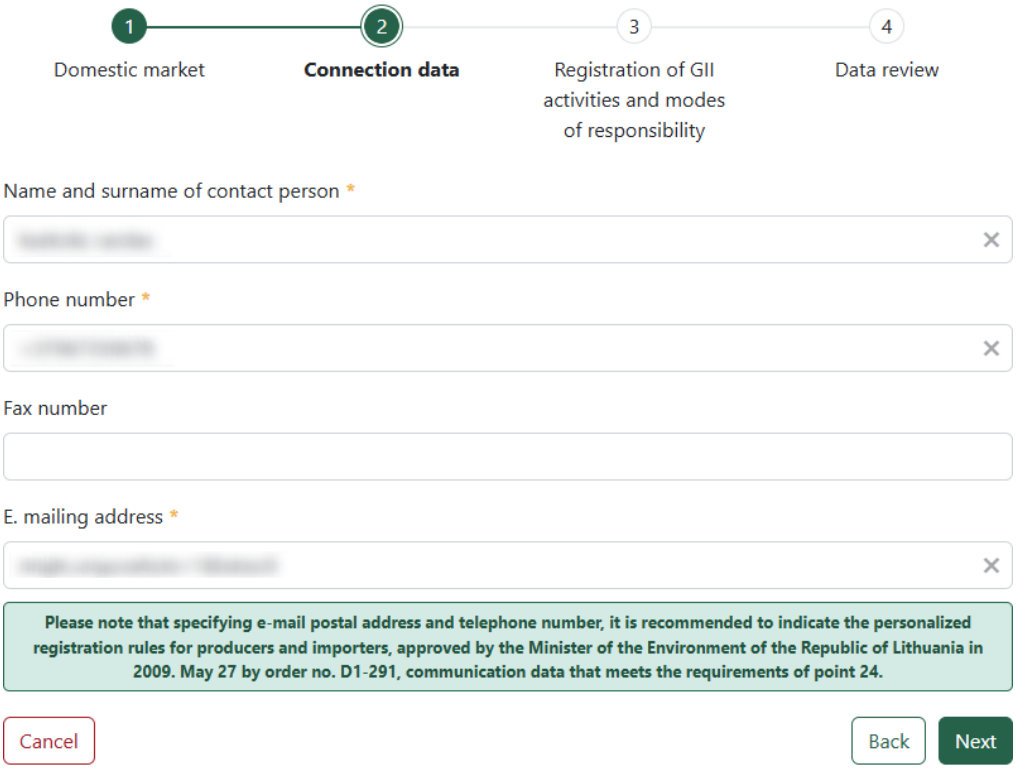


Fig. 239

After selecting the type, the registration fields for that type appear (Fig. 241):

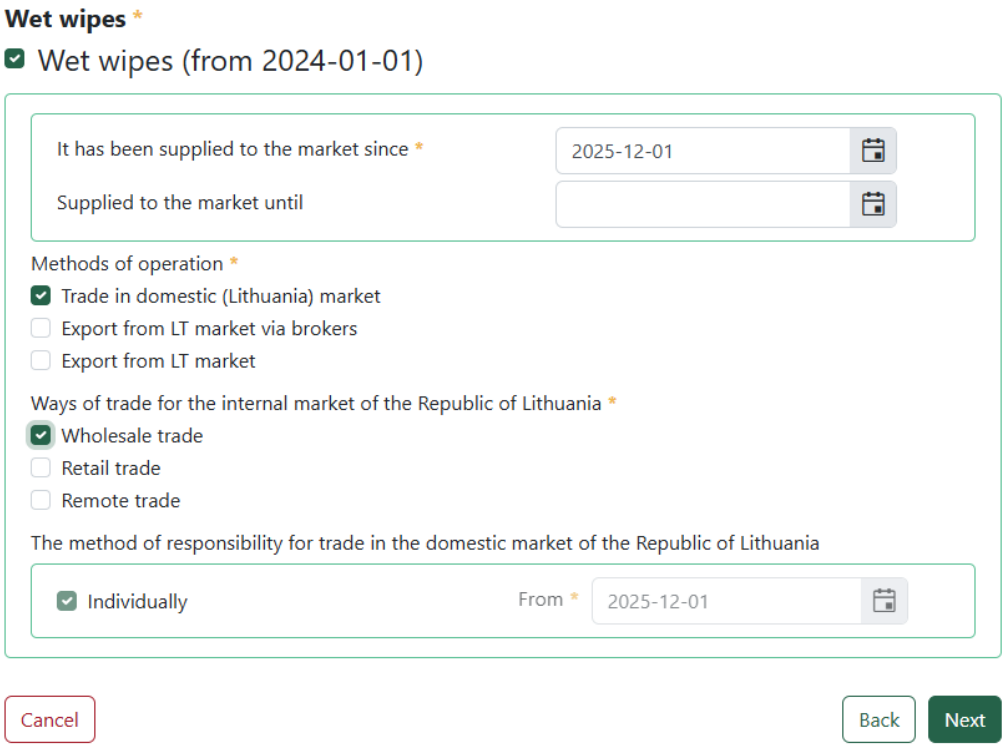


Fig. 241

Sensitivity: Confidential

1. In the field "Started supplying to the market on," specify the date on which the economic operator started supplying wipes to the market.

2. In the field "Supplied to the market until," specify the date until which the economic operator supplied napkins (this field is not mandatory).

3. In the field "Activity types," select the relevant activity types. Several activity types can be selected for the flow of napkin products.

4. If you select the activity type "Trade on the domestic market of the Republic of Lithuania (transfer to another person)", specify the method of supply to the domestic market.

Please note *When registering in the PAI database, only indicate the types of napkins and balloons and modes of operation that are relevant to you.*

After filling in the relevant fields, click the "Continue" button to proceed to the next step of registration. In the fourth step of registration, "Data Review," check that all the data is correct. If you want to change the data, click the "Back" button to return to the previous step and correct the data. If the data provided is correct, check the box next to "I agree that the data provided is correct" and click the "Confirm" button. This will submit your PAI registration application. (Fig. 242).

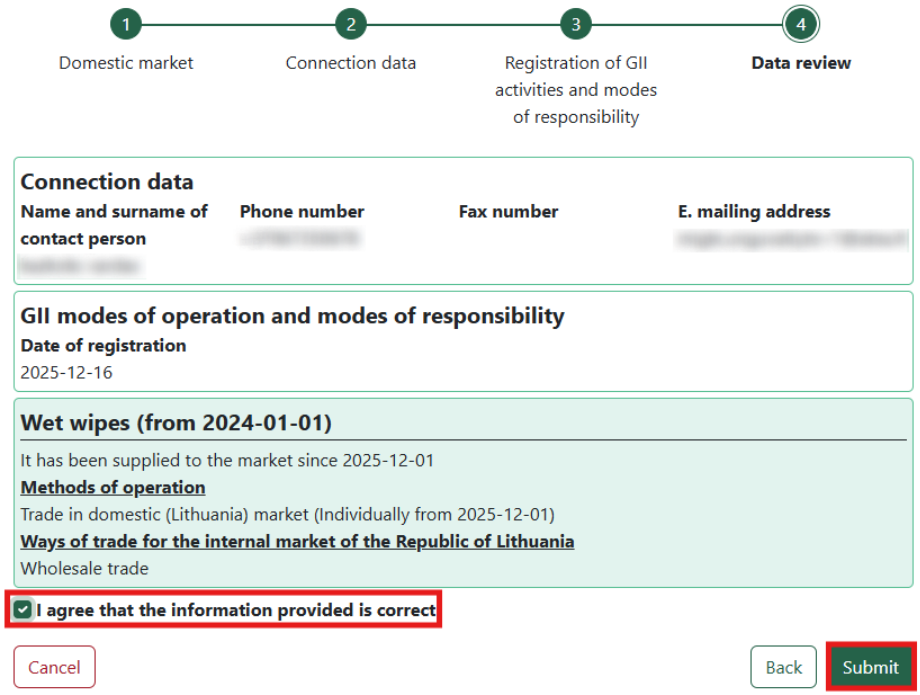


Fig. 242

Sensitivity: Confidential

2.10.2.2. Adjustment of PAIS data

All PAIS registration data can be corrected. This is done if:

- Contact details have changed;
- Additional activities have been added;
- The modes of responsibility have changed;
- You have stopped supplying products to the market – you must submit a request to deregister the flow from PAIS (see Section 5, "Registering out of the PAI Register").").

Paragraph 14 of the Rules for the Registration of Manufacturers and Importers stipulates that the entity subject to registration shall submit a completed Application with the changed data using the PPWIS no later than within 10 working days from the date of the change.

To edit data in PAIS, go to the "New Module PAIS Registration" section and select "Edit Data" from the list of options provided (Fig. 243).

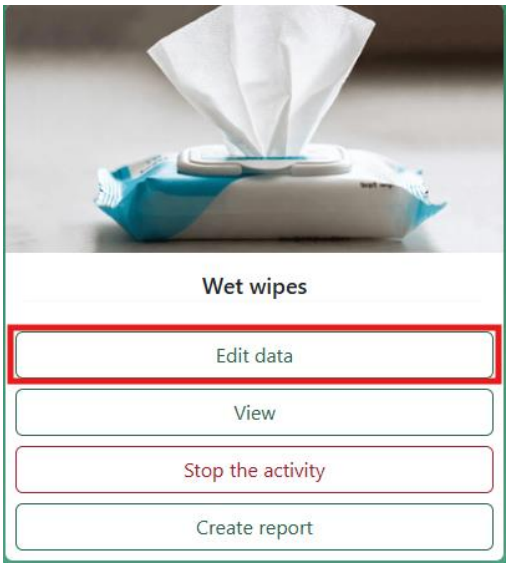


Fig. 243

Sensitivity: Confidential

In the first window, you can adjust the connection details if necessary. If not, select "Next" (Fig. 244).

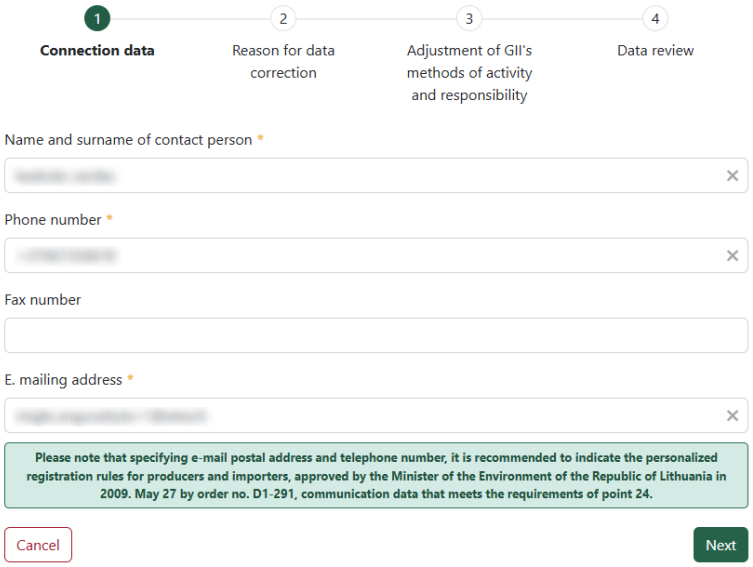


Fig. 244

Please note that when making PAIS data corrections, you must enter the reason for the data correction (Fig. 245).

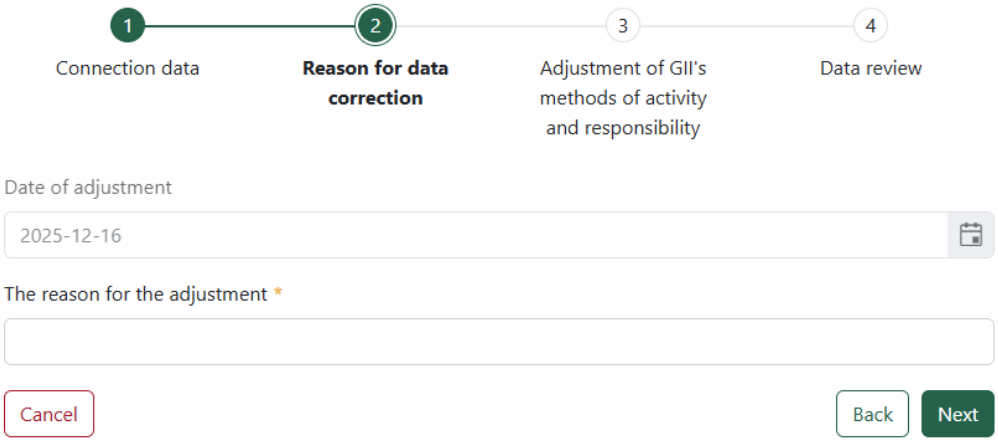


Fig. 245

Sensitivity: Confidential

After specifying the reason for data correction, make the desired changes by selecting "Next." Specify the operating modes of the wet wipes that are already specified or add new ones. It is important to note that you can cancel the data correction at any time by selecting "Cancel" or go back one step by selecting "Back" (Fig. 246).

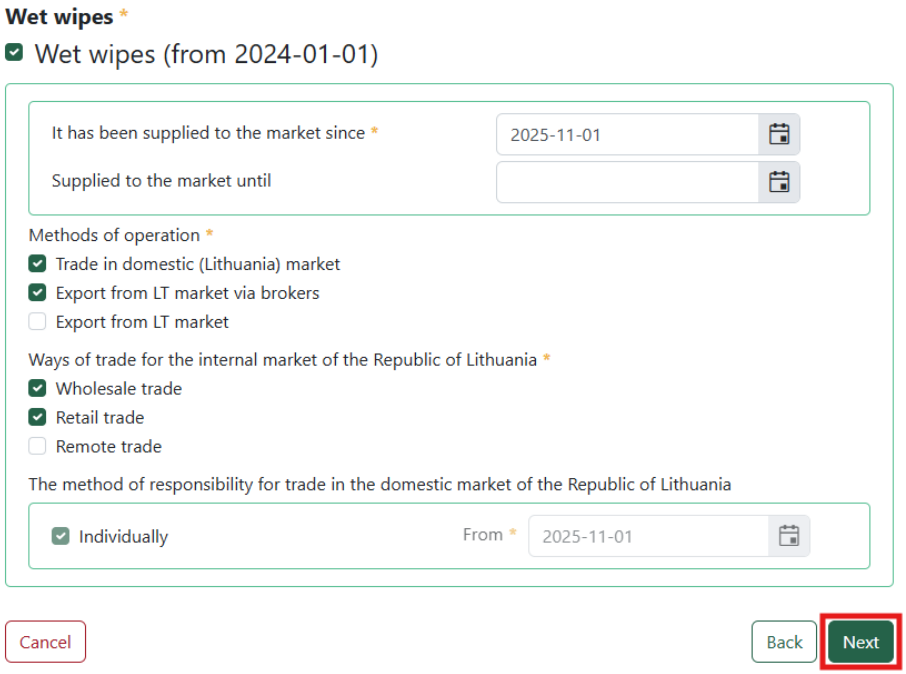


Fig. 246

In the next step of data correction, you will be able to review the corrected data once again and confirm its accuracy. Once you have confirmed the accuracy of the data, select "Confirm" and the request will be submitted (Fig. 247).

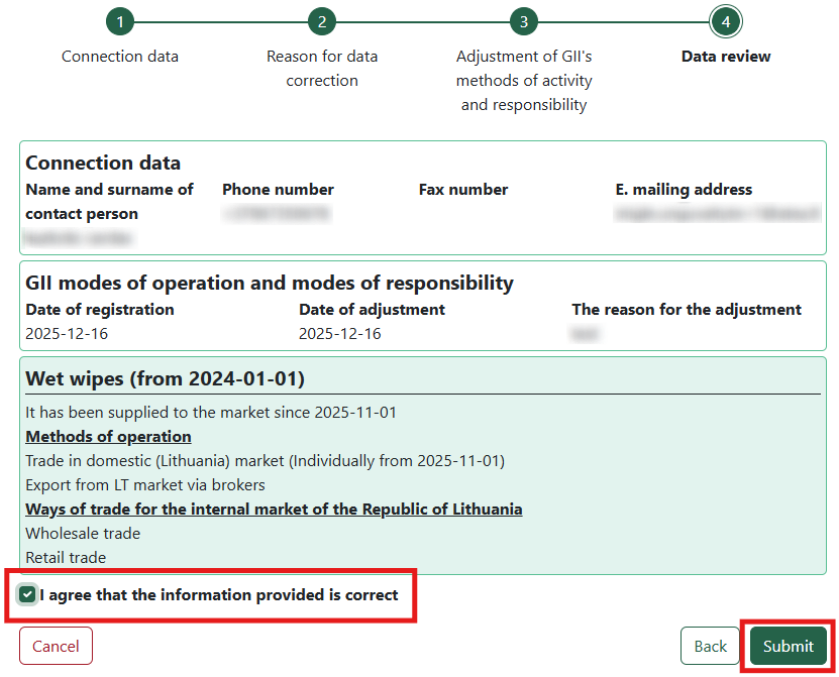


Fig. 247

Sensitivity: Confidential

2.10.2.3. Creating and submitting the Annual Report

The preparation and submission of annual reports on PAIS balloons and napkins is carried out in the same way as the preparation and submission of annual reports on tobacco product filters.

Detailed steps on how to submit an annual report for the flow of air balloons or napkins can be found in section "2.9.2.1. Preparation and submission of annual reports".

3. Record-keeping of oils in PPWIS

The main legal acts regulating the requirements for the accounting of packaging in the Republic of Lithuania are Law on Packaging and Packaging Waste Management[47], Rules on Packaging and Packaging Waste Management[48], Law on Waste Management[49], Rules on Registration of Producers and Importers[50] (please refer to the current version of the legislation).

According to Article 6 of the Law on Packaging and Packaging Waste Management (see current version), packaging records must be kept by suppliers of packaging materials, manufacturers of packaging, manufacturers of packaged (pre-packaged) products (users of packaging), importers, sellers, distributors, packaging waste managers, and other organisations specified in the current and other laws.

Packaging accounting is regulated by Chapters V to XII of the Packaging and Packaging Waste Management Regulations (see the current version of the Regulations). In accordance with these rules, a list of packaging is drawn up, a record of packaging is kept, and quarterly accounting summaries are generated and approved.

To perform packaging accounting in PPWIS, you need to register in the DPI (see Section 3.1 "Registration in the Directory of Producers and Importers (DPI)"), create a list of sales items (see Section 3.2 "List of sales items"), and keep a packaging record (see 3.3. section 'Packaging record'), generate and approve summaries (see section 3.4. 'Quarterly Summary'), and create and submit annual reports (see section 3.5. 'Creating and submitting the annual report').

According to Article 1(21) of the Packaging and Packaging Waste Management Act (see current version), **packaging** is a returnable or non-returnable article made of any material and intended for the packaging, protection, handling, transport and presentation of objects, ranging from raw materials to recycled products, for the protection, handling, transport and presentation of consumers or users of products.

[47] Law on Packaging and Packaging Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.150891/asr
[48] Pakuočių ir pakuočių atliekų tvarkymo taisyklės https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr
[49] Law on waste management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.59267/asr
[50] Rules on registration of producers and importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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According to the Law on Packaging and Packaging Waste Management (see current version), there are two ways in which packaging can be suplied to the domestic market of the Republic of Lithuania:

- **Supply to the domestic market of the Republic of Lithuania –** the transfer of empty or product-filled packaging to another person on the territory of the Republic of Lithuania for a reward or free of charge, or the use of product-filled packaging for own consumption;
- **Self-consumption of packaging** – the unpacking of packaged products imported into the territory of the Republic of Lithuania or manufactured in the territory of the Republic of Lithuania with a view to their use in one's own activities or transfer to another person.

- **Producer (user of packaging)** –A person who has registered his/her activity in accordance with the procedure established by the legislation of the Republic of Lithuania and who produces and/or packages products (other than hay used in farming), **even if the packaging operations are carried out by another person on a contract basis;**
- **Importer -** a person who has registered his/her activity in accordance with the procedure established by the legislation and who imports and (or) brings from another country product-filled packaging into the territory of the Republic of Lithuania.

Important!
According to Article 71 of the Law on Packaging and Packaging Waste Management (see current version), companies are exempted from the obligation to keep records of packaging and to register in the DPI:

1) if the company is not obliged to be registered for value added tax (hereinafter referred to as "VAT") in accordance with the Law on Value Added Tax of the Republic of Lithuania (does not apply to producers and importers that supply products packed in packaging to the internal market of the Republic of Lithuania which are covered by the deposit system in accordance with Article 11, Paragraphs 1 and/or 2 of the present Law);

2) those goods (packaged products) imported by the company during the accounting period, which are not subject to import VAT under the Value Added Tax Law.

Important!
If a company transfers filled packaging purchased from another enterprise in Lithuania to another person without repackaging, or does not use filled or empty packaging purchased from another enterprise in Lithuania for packaging of its goods/products and does not supply them to the Lithuanian market and/or does not export them, it shall not be considered as a producer and/or importer of such packaging and therefore shall not be obliged to keep records of such packaging.
An enterprise shall only account for empty or filled packaging purchased from another Lithuanian enterprise and used for packaging of goods/products (even if the packaging operation was carried out

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by another person on a contractual basis) and supplied to the Lithuanian market and/or exported (transported abroad).

Please note
You are obliged to keep accounts of packaging in PPWIS if you are a producer and/or importer of packaging (you can be both, or just one of them, which does not preclude the obligation to keep accounts), and only packaging that you have imported, packed or produced must be included in your accounting.
You are obliged to keep packaging accounts in PPWIS if you package your own goods by purchasing empty packaging in Lithuania or abroad, which you then use to package your products.
You are also obliged to keep packaging accounts even if you supply less than 500 kg of packaging on the Lithuanian domestic market or if you export all of your products; a small amount of packaging or export activity does not exempt you from keeping packaging accounts.
If you purchased your goods from Lithuanian suppliers and sold them unpackaged, you do not need to record such packaging in PPWIS, as you are not the producer or importer of such packaging.
If you imported and immediately exported the packaging, you are still required to keep records of the packaging and to record the import and export of such packaging.
If you have purchased goods in Lithuania and use these goods in the course of your business activities, you should not enter such packaging in the packaging accounts because you are neither the manufacturer nor the importer of the packaging.

3.1. Registration in the Directory of Producers and Importers (DPI)

Registration of producers and importers in the DPI shall be executed via PPWIS in the "PI registration" section.

An economic entity must register in the DPI if it meets the criteria of the producer and/or importer set out in section 1.1. Which Producers and Importers are required to keep records in the PPWISWhich Producers and Importers are required to keep records in the PPWIS.

The 'PI information' tab in the 'PI registration' section contains information on the producer and/or importer and its recorded product/packaging flows (if any) (Fig. 141).

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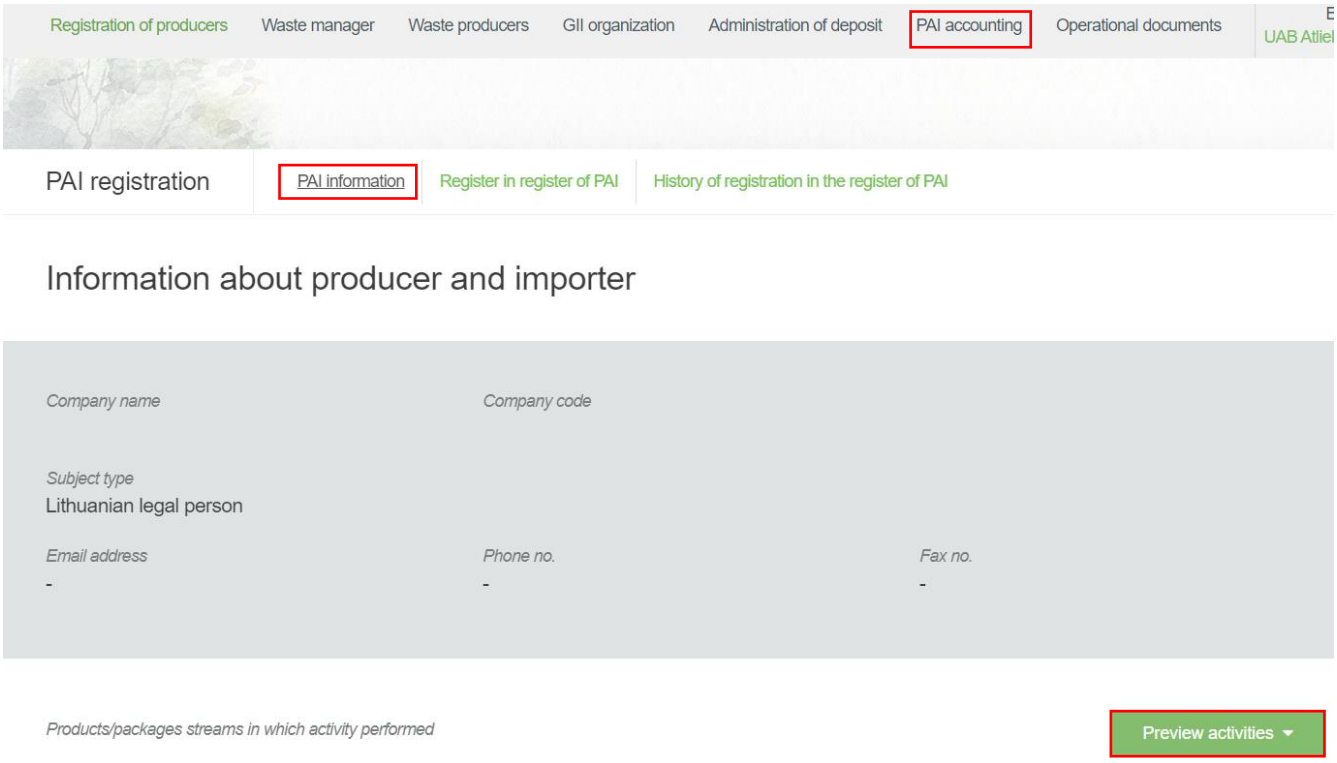

Fig. 141

Point 5 of the Rules on Registration of Producers and Importers[51] (see relevant version) indicates that an economic entity must register in the Directory of Producers and Importers at least one working day before the first time the corresponding products are placed in the domestic market of the Republic of Lithuania or they are exported from the Republic of Lithuania.

3.1.1. Registration

Registration in the DPI is carried out in the "Register in the PI Directory" tab (Fig. 142).

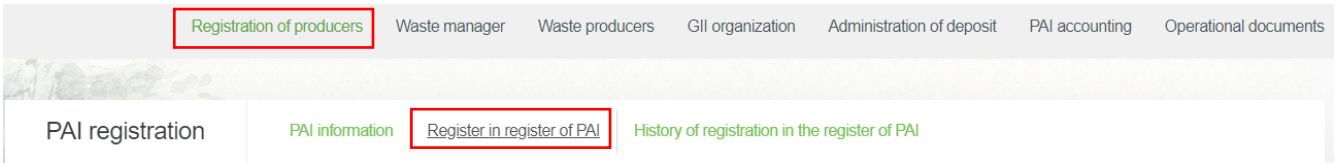

Fig. 142

The registration form contains general information about the economic entity (Fig. 143). When registering in the PI Directory, please provide the contact details:

[51] Rules on Registration of Producers and Importers https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.344991/asr

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1. The contact data will already be filled out automatically according to the data you provided when registering the undertaking with PPWIS. However, they can be changed if you want to indicate the contact details of another responsible person.
2. The flow of registered products - taxable products (excluding batteries and accumulators) relevant for the undertaking you represent is marked. When the flow is selected, the fields for registering that flow appear.

Please note
It is recommended that the indicated e-mail address be that of the person responsible for the PI record-keeping since notifications from the system about the actions carried out in the PI record-keeping are sent at the specified e-mail, e.g.:

- *Quarterly summary formed*
- *Quarterly summary approved*
- *You are late in approving the quarterly summary*
- *etc.*

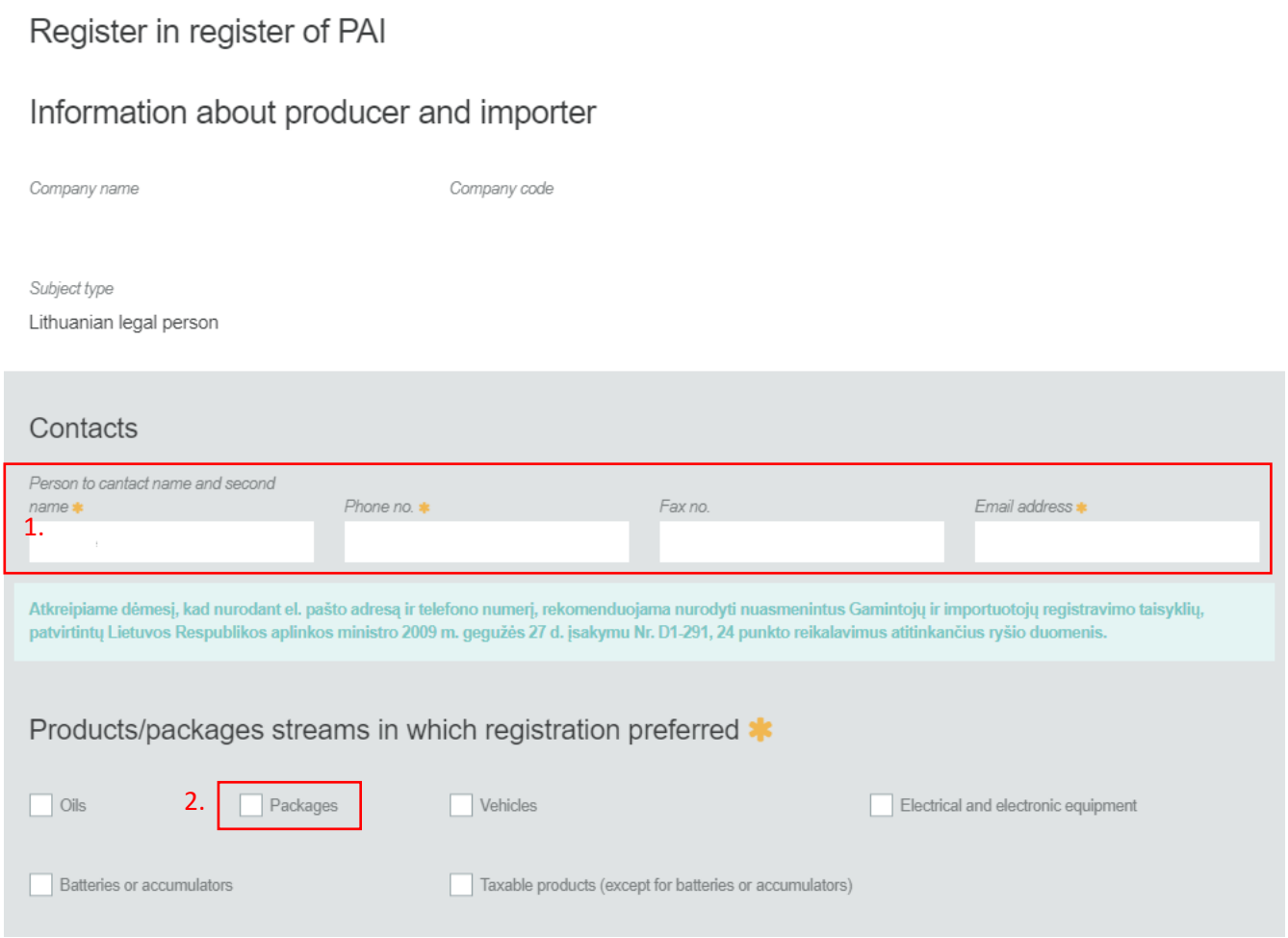

Fig. 143

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If a natural person registers in the PI Directory, the type and number of the document attesting to the activity will have to be indicated (Fig. 144). The document type shall be selected from the drop-down list:

- Certificate of individual activity;
- Farmer's certificate;
- Business certificate.

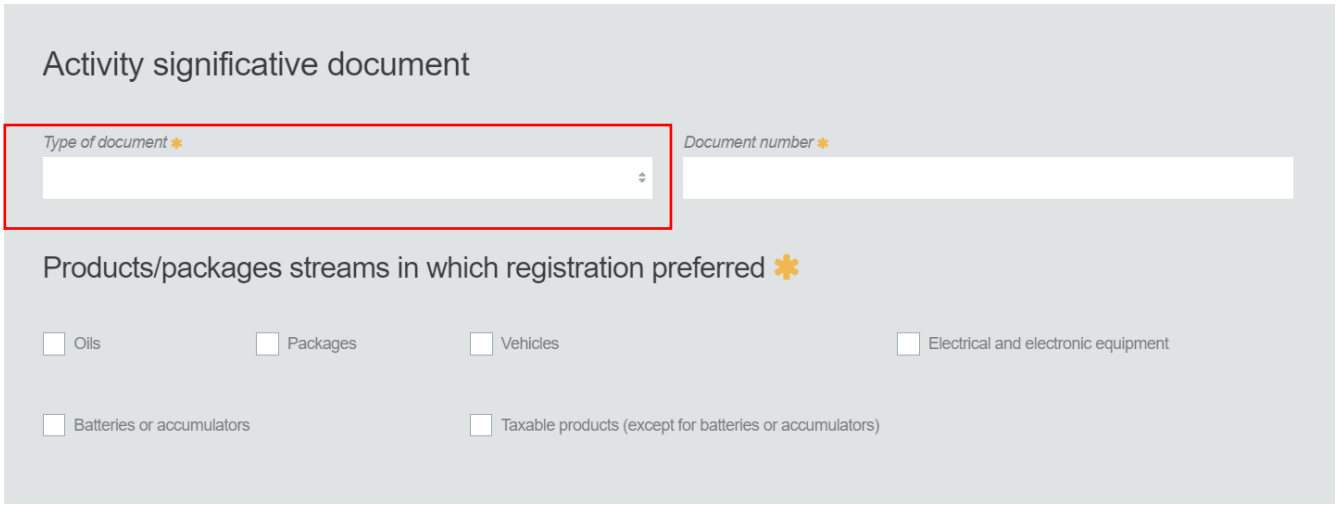

Fig. 144

Provide information about the relevant packaging in the next registration step (Fig. 145).

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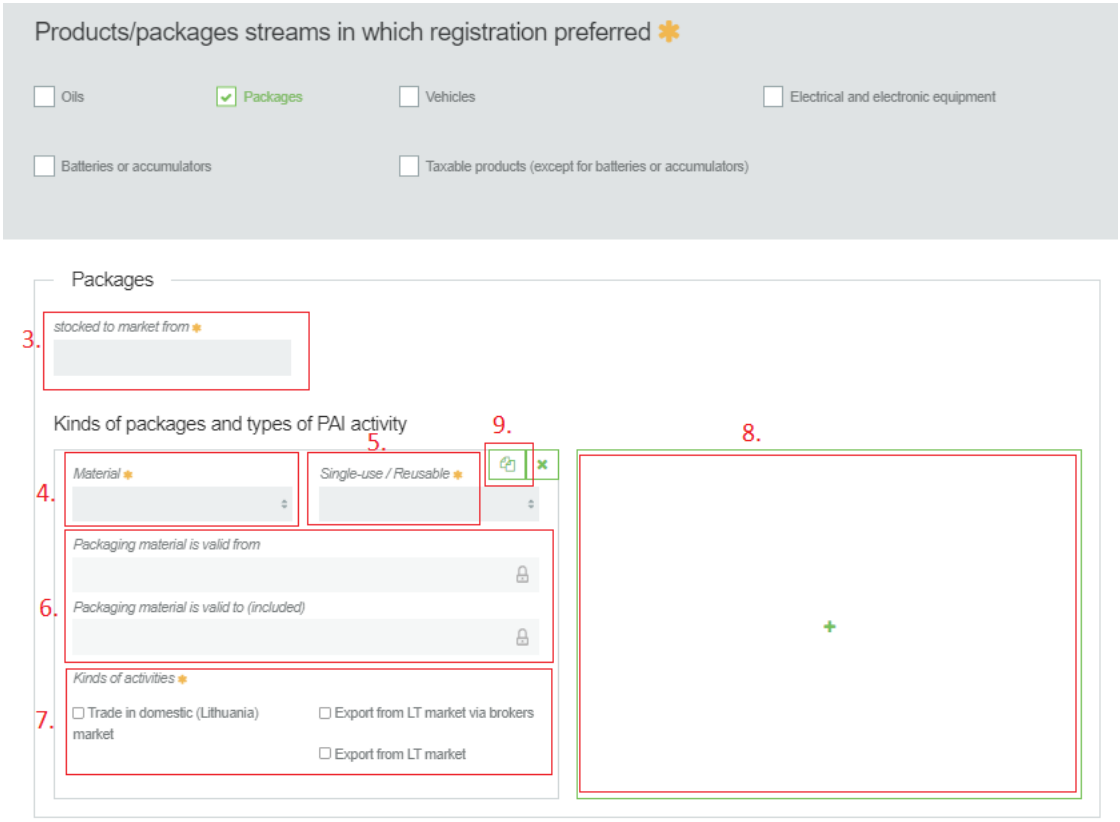

Fig. 145

3. In the box 'Started making available on the market', indicate the date from which the economic entity started making packaging available on the market.

4. in the list box, select material from which the packaging is made. Materials shall be selected from a drop-down list:

- Other
- Combined (valid from 2022-01-01)
- Wood
- Metal (ferrous)
- Metallic (aluminium)
- PET
- Plastic
- Paper and cardboard
- Glass

5. indicate in the field whether the packaging you are registering is disposable or reusable:

- Disposable packaging - packaging intended to be used for its intended purpose once;

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- Reusable packaging is packaging that is conceived, designed and supplied to the market in such a way that it can be used more than once during its life cycle, either for the transport of goods, or for refilling, or for reuse for the same purpose for which it was conceived.

6. Fields shall be automatically populated with the start and expiry dates of the packaging material from the existing classification of packaging types by material. The fields are not editable.

7. select the relevant activities in the field. Several activities can be selected for one packaging type. If the activity type 'Trade on the domestic market' is selected, specify the type of supply of packaging to the domestic market: 'Retail', 'Wholesale' or 'Remote selling'.

Field 8 - if the bussines entity is interested in several types of packaging, add an additional type by selecting the symbol 'Add' + and provide the relevant information according to points 4 to 6.

9. The copy button is intended for copying the entity's DPI data block. By clicking this button next to the entry, a copy of the product and activity method block will be created in a newly added field.

Disposable metal (aluminium), disposable metal (ferrous), disposable PET, disposable and reusable glass packaging can be depositable, so when registering these packaging types in the DPI, you have to select whether the packaging you are registering is depositable or non-depositable (Figure 146).

Important!
According to Article 11 of Law on Packaging and Packaging Waste Management[52] (see the current version), PI are obliged to take a deposit from packaging distributors or sellers of packaging and to return it to the sellers of packaging when the latter return packaging waste if they supply beer, beer cocktails, cider, pear cider, fruit wine, fruit wine cocktails, fruit wine beverages on the domestic market of the Republic of Lithuania, other fermented beverages, alcoholic cocktails and non-alcoholic beverages (soft drinks, table water, liquor), natural mineral water, spring water, packaged drinking water, juice, nectar, put up in the following single-serving packagings of a capacity greater than one-tenth of a litre but less than three litres:

(1) glass (excluding fruit wine, fruit wine drinks and fruit wine cocktails packaged in a glass disposable package);

(2) PET (polyethylene terephthalate);

(3) metal.

[52] Law on Packaging and Packaging Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.150891/asr

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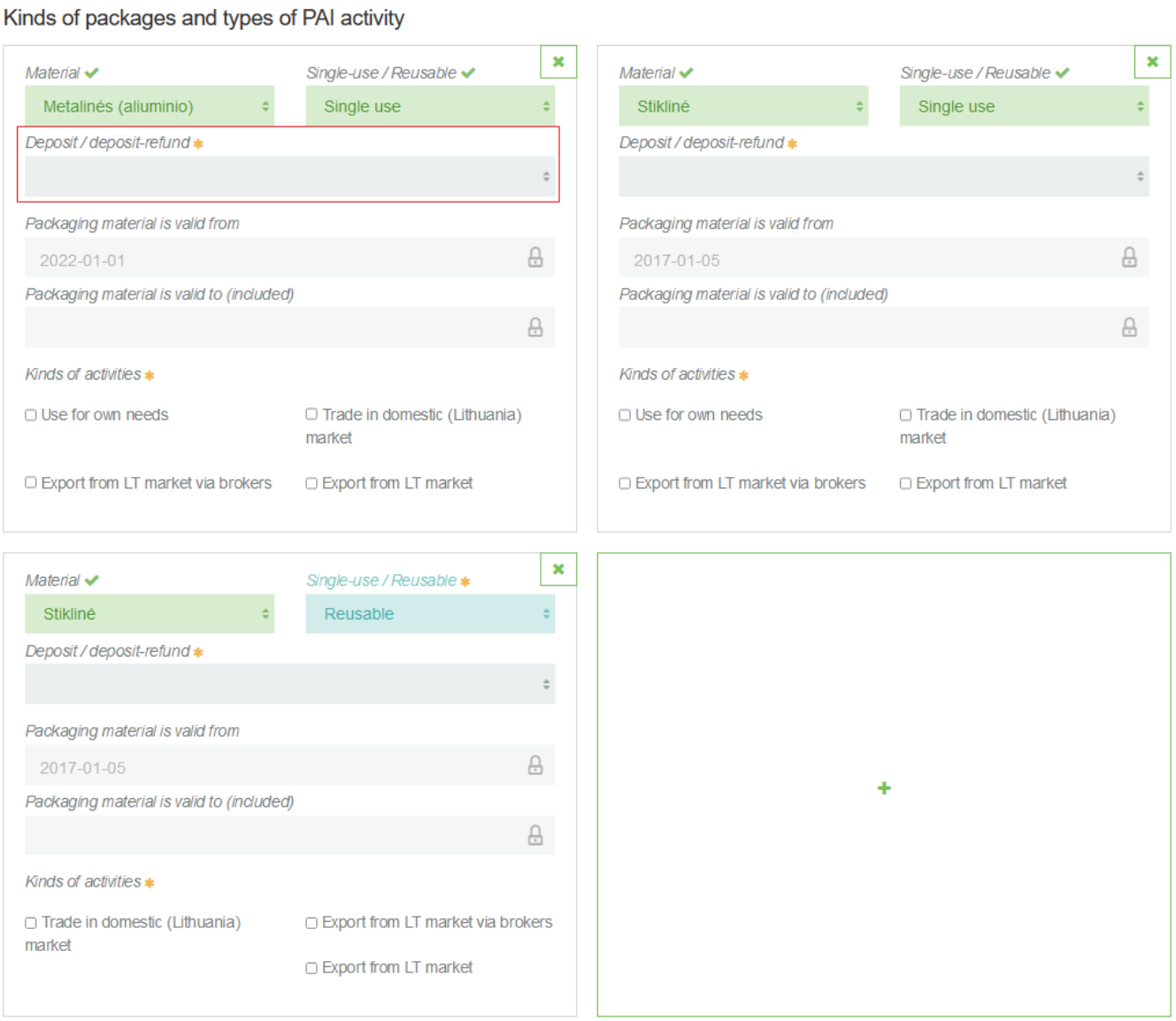

Fig. 146

Please note
When registering in the DPI, please indicate only the packaging types and activities relevant to you.

If you choose one of the methods of supply to the domestic market of the Republic of Lithuania (self-consumption or sale on the domestic market of the Republic of Lithuania), you must additionally indicate the modes of liability for the packaging supplied to the domestic market of Lithuania.

If you sell pre-filled disposable non-deposit packaging in Lithuania, you have to choose an liability mode for the sale of disposable non-deposit packaging on the Lithuanian domestic market and indicate the validity period of the chosen liability mode (Figure 147). Liability mode can be:

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- "Collective" - if you belong to a licensed organisation of producers and importers of packaging;
- "Paying the levy" - if you are not part of a licensed organisation and pay a levy for packaging waste pollution.

The interactive box “Licensed organisation” is activated by selecting the “Collectively” method of liability. In it, you must select the organization to which you belong from the dropdown list. Do not forget to indicate the date from which the licensed organisation will fulfil the obligations of producers and importers for you.

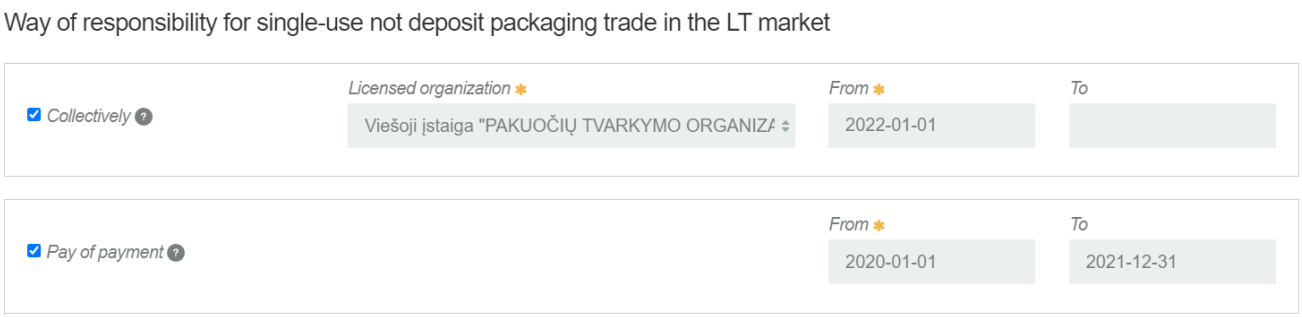

Fig. 147

If you use disposable non-deposit packaging internally, you must select an liability mode for self-consumption of disposable non-deposit packaging and indicate the validity period of the selected liability mode (Figure 148). Accountability modes can be:

- "Individual" - if you cooperate with packaging waste managers for the management of your packaging and are provided with its relevant documented evidence.
- “Collective" - if you belong to a licensed organization of packaging manufacturers and importers;
- "Paying the levy" - if you do not fullfil the DPI obligations an individual basis and do not belong to a licensed organisation.

If you select the "Collective" liability mode, the "Licensed organisation" interactive box is activated. Here you have to select the organisation to which you belong from a drop-down list. Do not forget to specify the date from which the licensed organisation will perform the obligations of producers and importers in your name.

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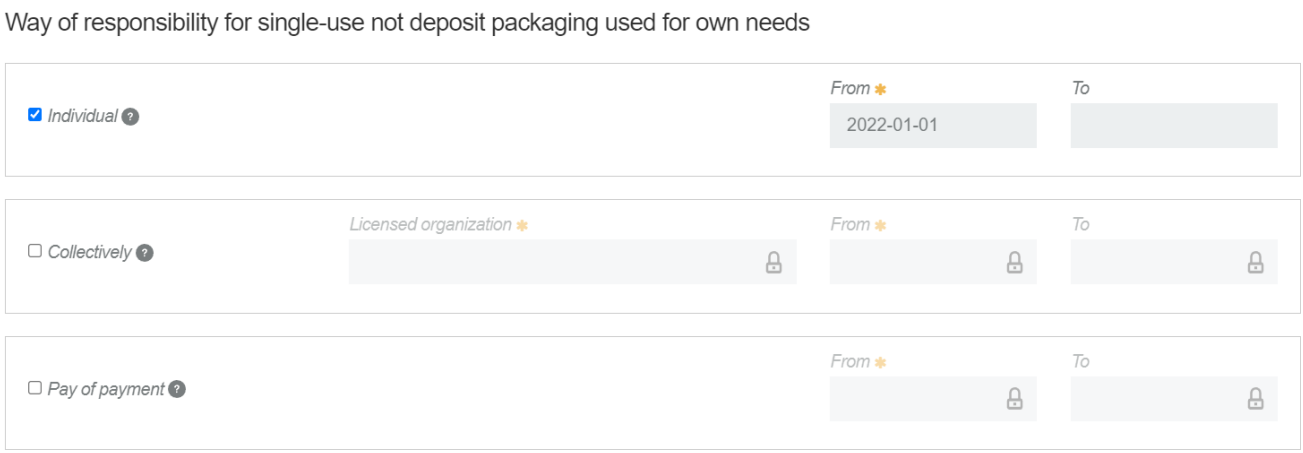

Fig. 148

Please note
Make sure that the organisation carries out the full management of its own packaging, i.e. that it will meet the full self-management target for packaging set out by the government (all packaging targets are contained in the Decree on the adoption of targets for the recovery and/or recycling of products and packaging waste, see current version).

If you sell reusable packaging in Lithuania, you will only be able to choose one iability mode for reusable packaging - individual - and to specify the period of time for which this mode of liability applies (Figure 149). Individual liability for the supply of reusable packaging on the Lithuanian domestic market means that the producer and/or importer is obliged to recall the packaging from the Lithuanian domestic market.

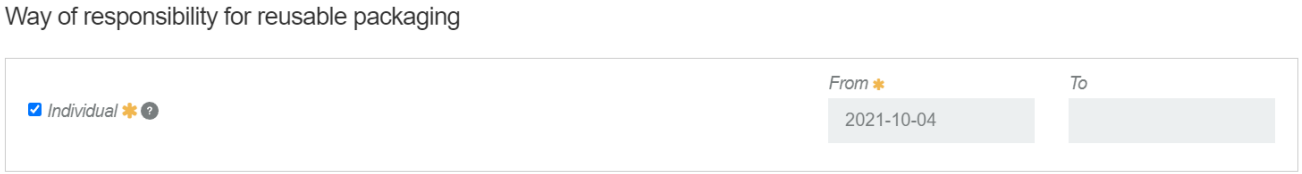

Fig. 149

If you sell disposable packaging in Lithuania, you will only be able to choose one mode of liability for packaging, i.e. collective liability, and to specify the period of time for which this mode of applies (Fig. 150). Collective liability for the supply of disposable packaging for deposit on the domestic market in Lithuania means that you cooperate with the administrator of the deposit scheme. Collective liability for the supply of disposable non-deposit packaging on the Lithuanian domestic market means that you are cooperating with the administrator of the Deposit Scheme.

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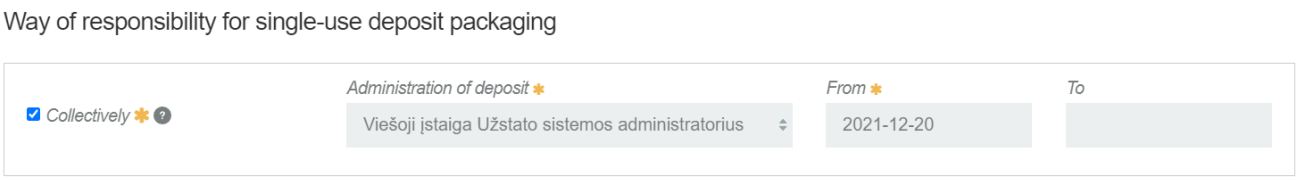

Fig. 150

Please note
The date of liability "from" must be the date of commencement of the contract and not the date of conclusion of the contract.
Only use the "before" date of liability when you are aware that there the mode of liability execution has been changed.
The respective periods of the chosen modes of liability may not overlap even by one day.
You can only belong to one licensed organisation per calendar year.

Please note
The Licensed Organisation and the Deposit Scheme Administrator field are linked to the accounts of these organisations. If you have a contract with an organisation/deposit scheme administrator and you do not see this option when you select the 'Collective' liability method, please contact the organisation/deposit scheme administrator. They must provide information in their PPWIS account about their contract with you and the flows relevant to you.

Once you have filled in the relevant fields, you can save your registration data by selecting "Save". Your data will be saved, but the registration application will not yet be submitted and you will not be able to start your accounts. The DPI registration application is submitted by selecting 'Submit request' (Figure 151).

Fig. 151

Please note
Only the flows for which the undertaking meets the concept of the Producer and/or Importer of that flow can be registered with the DPI.
The obligation to submit data on the products and packaging to the PPWIS came into existence in 2018, so if the undertaking commenced its operations earlier and indicated this in the DPI, records in the PPWIS are still kept since 2018 and not earlier.

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3.1.2. Correction of DPI data

All the data in the DPI for the registration of packaging may be corrected if:

- Contact details have changed;
- Other types of packaging have become available in the company;
- Additional activities have been added;
- Change of liability mode;
- You stopped supplying one of several product streams to the market - you must apply for de-registration of the stream from the DPI (see Chapter 5 "De-registration from the DPI").

Point 14 of the Rules on Registration of Producers and Importers stipulates that the registered entity must submit an Application containing changed data, using the PPWIS, at least within 10 working days from the date of the change in the data.

In order to edit data in the DPI, click “PI Registration” section and select “Edit Data in DPI” tab. Then select the flow in which you want to make corrections (Fig 152).

Please note
When performing PI data corrections, you must enter the reason for the data correction (Fig. 152).

Sensitivity: Confidential

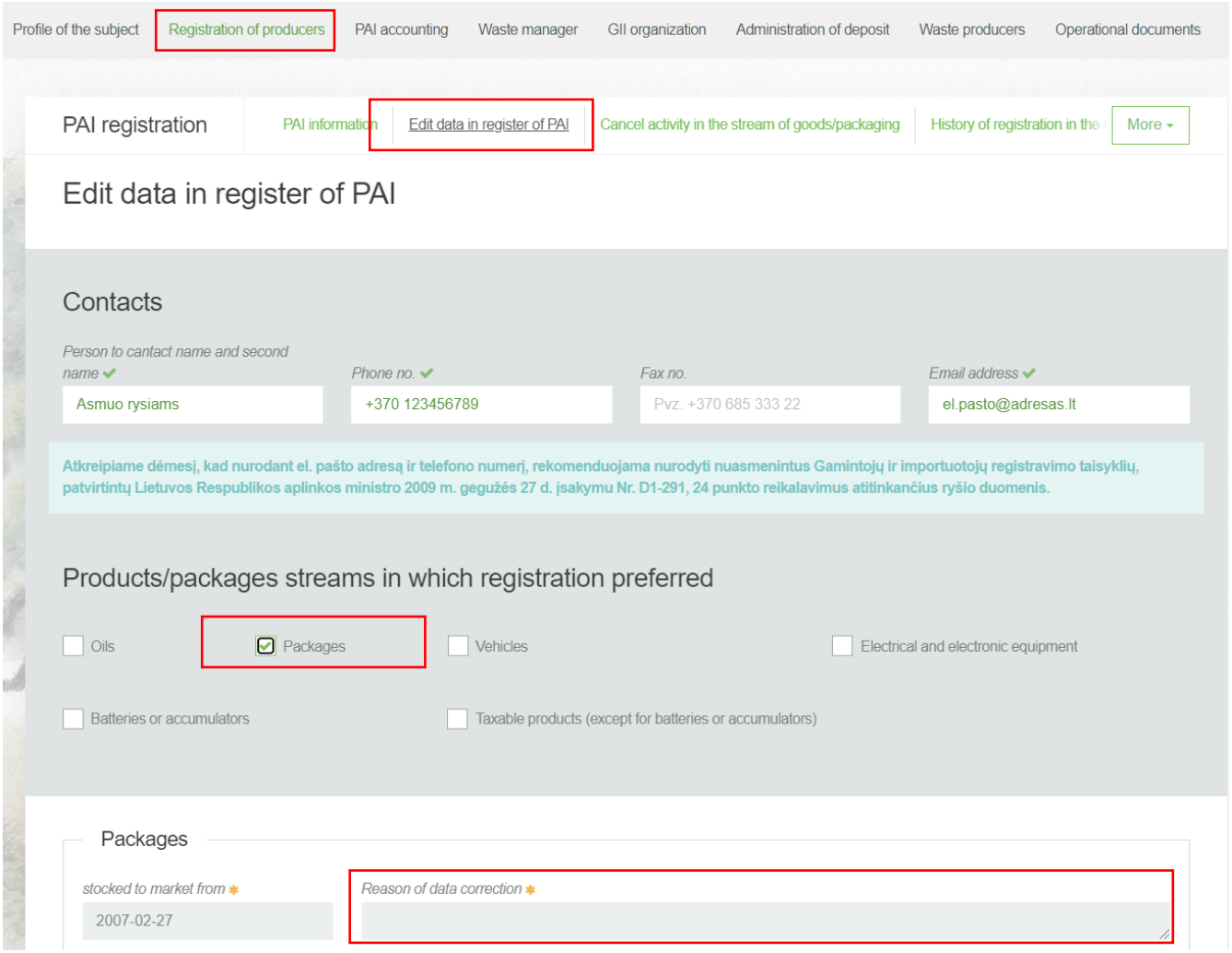

Fig. 152

After specifying the reason for data correction, perform necessary changes.

Specify modes of operation for already indicated packaging or add a new type of packaging by clicking “ADD” symbol + and selecting new types from a drop-down list (Fig. 153).

Sensitivity: Confidential

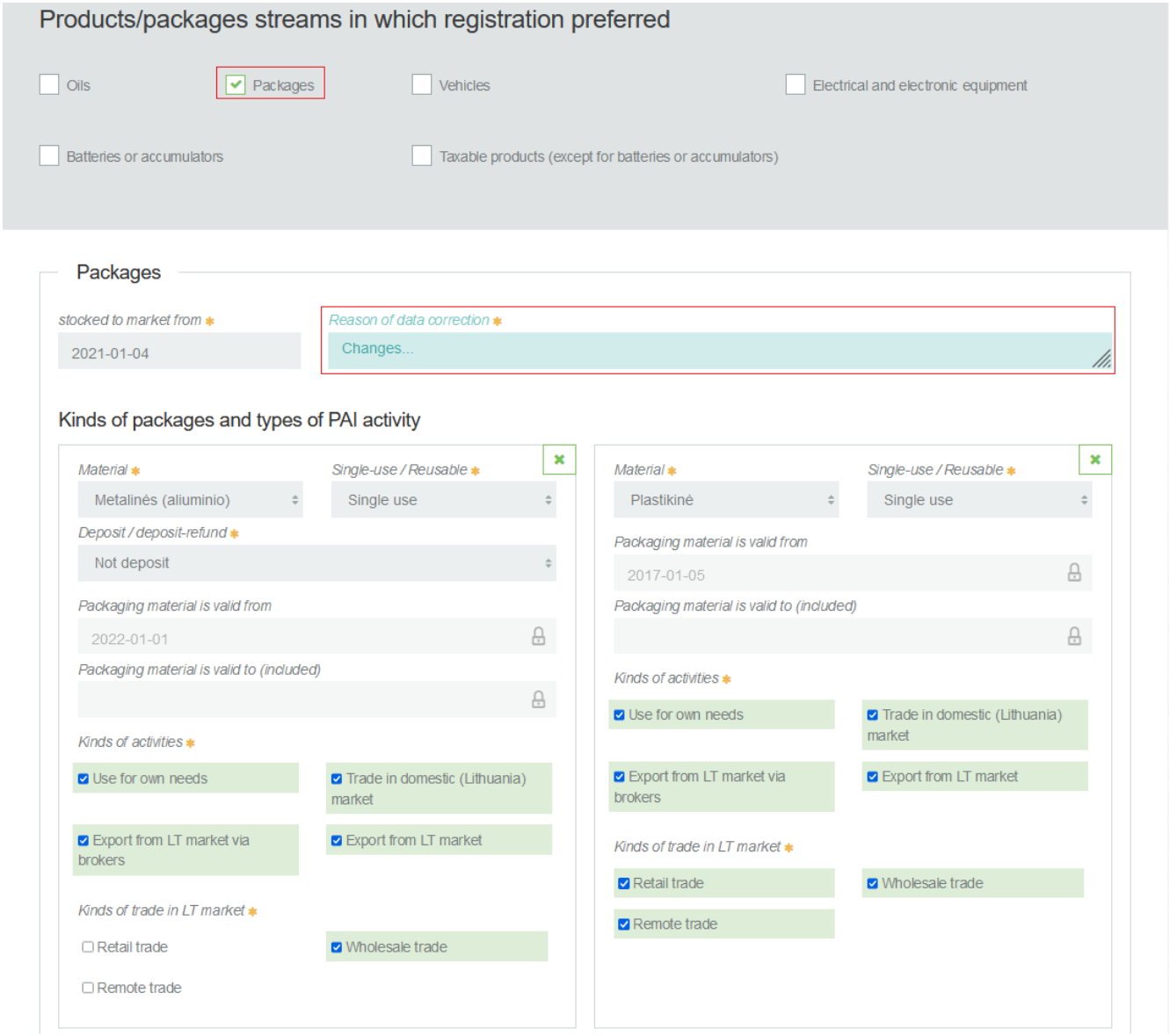

Fig. 153

If the method of responsibility changes, enter the expiration date of the previous method in the “Until” field. Then select a new liability method and enter the start of its effective date in the "From" section (Fig. 154).

Please note
Please indicate the ‘until’ date of liability only when you know that the method of fulfilling the responsibility has changed.
You can only belong to one licensed organisation per calendar year.
The period of liability chosen may not overlap by even a single day.

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After making the necessary corrections, select “Save”, thus the corrected data will be saved, but the correction request will not be submitted yet. Select “Submit request” and the request will be submitted (Fig. 155).

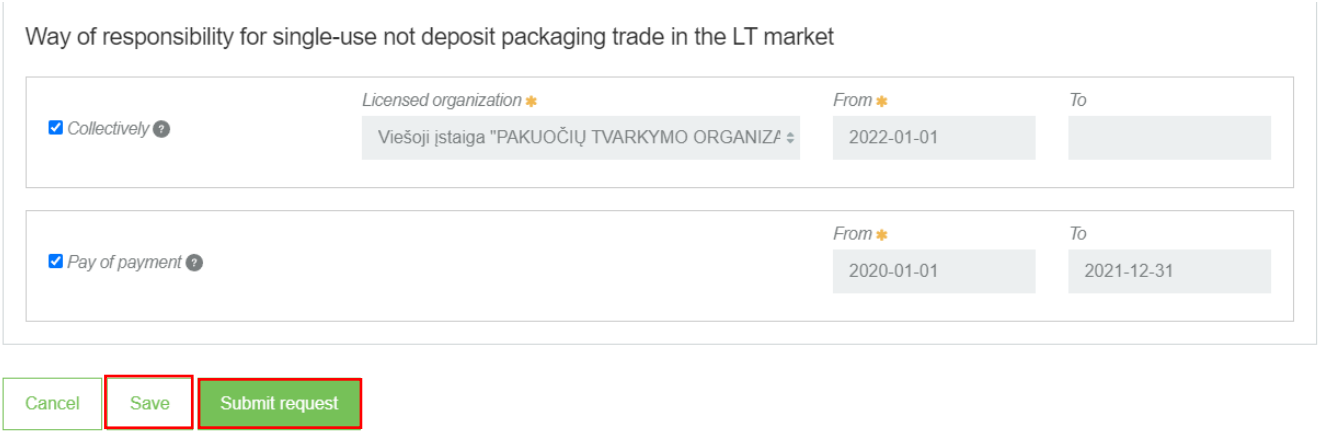

Fig. 154

In case of any errors in the registration request, the system will reject the request and display a message that the registration request contains errors. Fields with identified errors will be highlighted in red and a comment about the error in red font will appear underneath (Fig. 155).

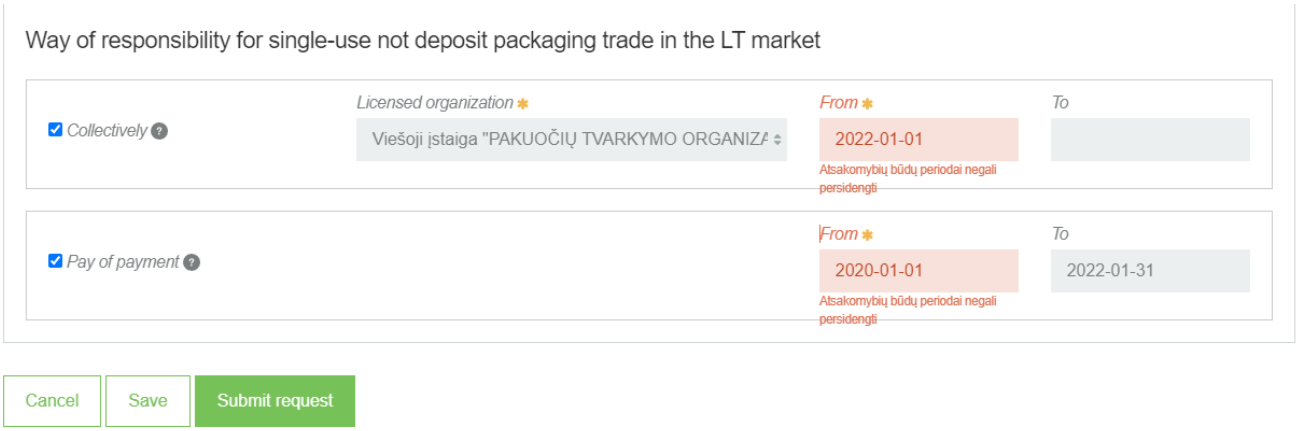

Fig. 155

Once the errors have been corrected, select “Submit Request” again.

3.1.3. Preview of registration data

Once the registration with the DPI is complete, information about all registered flows will be displayed in the “PI Information” tab of the “PI Registration” section.

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When more than one product/packaging flow is registered, you can preview information of each flow individually by selecting a desired flow from a drop-down list that appears after clicking the “Preview Activities” button. Packaging data and methods of responsibility are displayed in different tabs (Fig. 156).

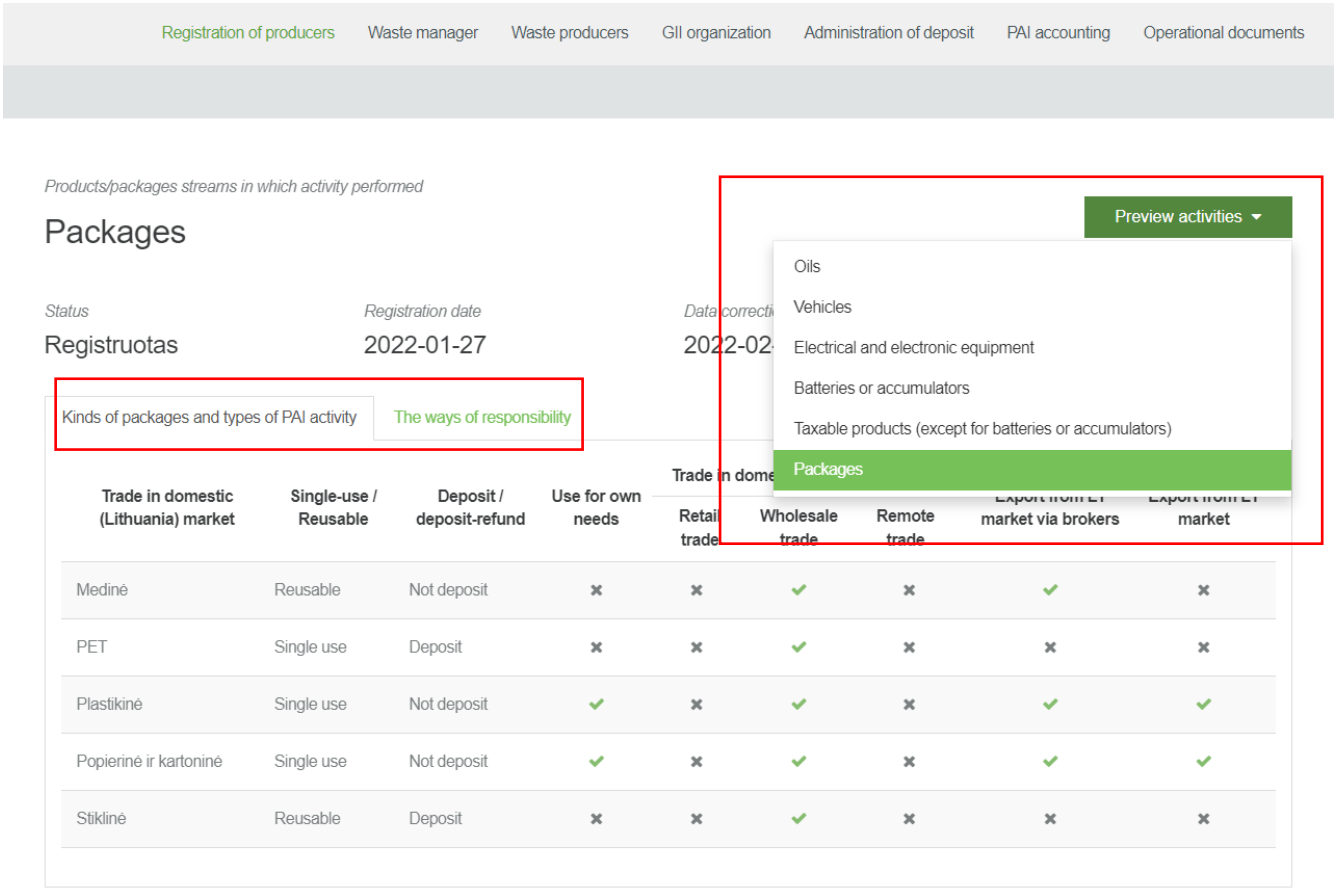

Fig. 156

“History of Registration with the DPI” tab presents registrations and history of registration data corrections: date, time, and status (Fig. 157).

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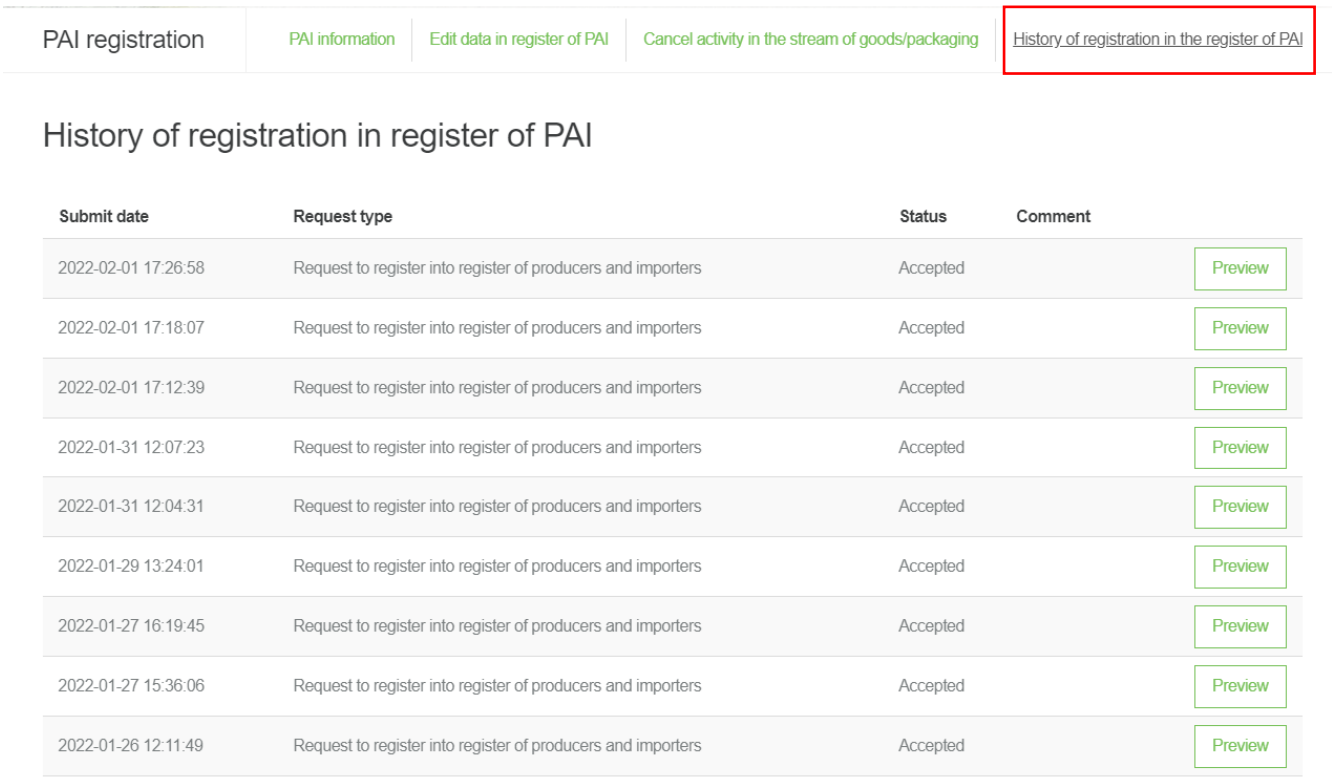

Fig. 157

Please note
Record-keeping of packaging will only present product flows, modes of operation and other data that you have registered with the DPI.
DPI corrections will only appear when the request is listed as "Accepted".

3.2. List of commodity units

The PPWIS tools are used to compile the different lists of packaging referred to sub 27.1 of Rules on Packaging and Packaging Waste Management [53]:

- List of empty packaging;
- List of disposable packaging filled with articles;
- List of reusable packaging filled with articles;
- List of disposable packaging covered by the deposit system;
- List of reusable packaging covered by the deposit scheme.

The compilation and completion of the list of packaging items is regulated by Chapters VI-IX and XI of the Rules on Packaging and Packaging Waste Management. (see current version of the Rules).
In accordance with these Rules, the list shall be supplemented:

[53] Rules on Packaging and Packaging Waste Management https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr

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The list of empty packaging, single-use non-deposit, multi-use non-deposit, and multi-use deposit packaging must be updated with a new product unit no later than 5 working days from the day it is supplied to the Lithuanian market or exported (see the current version of the rules);
The list of single-use deposit packaging must be updated with a new single-use deposit packaging no later than 5 working days before it is supplied to the Lithuanian market, and must have confirmation from the deposit packaging system administrator that the administrator will organize the waste management of this single-use packaging in the deposit system.

In order to keep records of packaging and to complete the Packaging Marketing and Waste Management record, you must first complete the list of packaging items. The list is linked to the packing list record, so we will only be able to enter items in the record that will be listed in the list.

The PPWIS list of packaging sales items indicates the sales items supplied or exported to the domestic market of the Republic of Lithuania:

- Unique code (non-repeating, designed to identify a specific product and must be the same as the code used to identify the product in the accounts);
- Exact name;
- Date from which the item was supplied to the domestic market of the Republic of Lithuania or exported.
- Date until which the item was supplied to the domestic market of the Republic of Lithuania or exported.

You will also need to provide all the packaging information relevant to the item that was provided at the time of registration on the Directory of Producers and Importers.

Please note
You will only be able to select the packaging types in the list that are listed in the DPI at the time of PAI registration.
Please indicate the date from which the item has ceased to be supplied to the domestic market of the Republic of Lithuania only when it is actually known.

Important!
Product information in PPWIS must correspond to the information in the undertaking's accounting software or other documentation.

3.2.1. Filling in the list of commodity units

For packaging accounting, the list of sales items is made under "DPI accounting" in the "Lists of products/items" tab. To start filling in the list of sales units for packaging, select 'Packaging' from the

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drop-down list of product/package flows (you will see all the flows registered in the DPI in the list) (Figure 158).

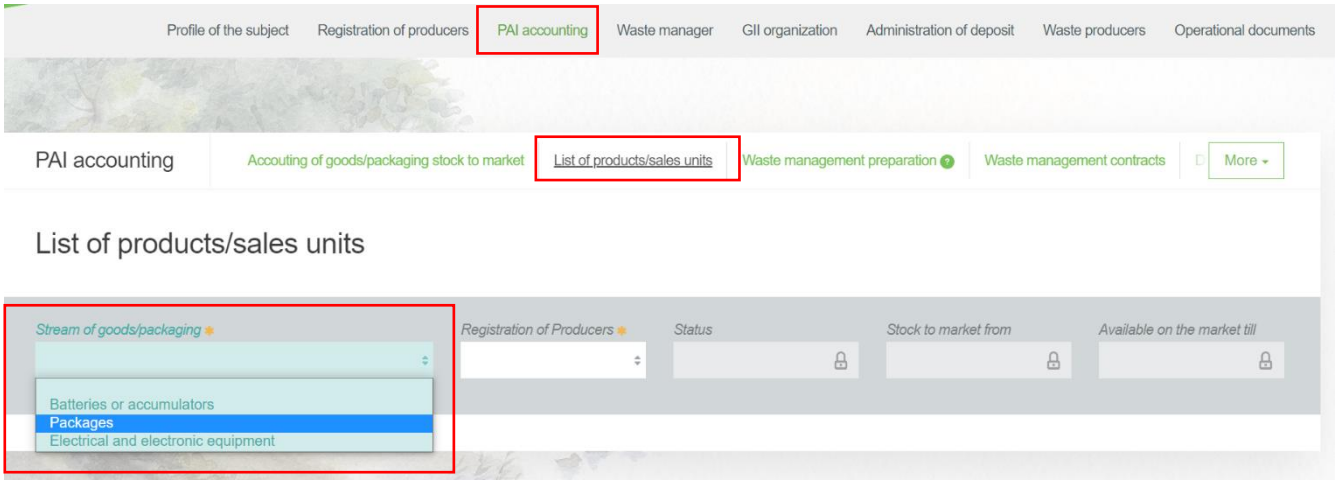

Fig. 158

- Enter the details of the item to be listed (Figure 159):
- Enter the unique code and name of the item (the name does not have to be unique and can be the same for several products);
- Indicate the date of the start of the marketing of the item.

Please note
PPWIS will not allow you to enter sales of an item in the record at a date earlier than the date of the start of marketing as indicated in the list, so the date must be no later than the date that the product was supplied to the market or exported.

Once you have specified the item code, the name of the item and the date on which the item is available on the market, select the "Add" + symbol and the item will be added to the list (Figure 159). A sales item packaging information window (List of sales item packages) will open, where you must enter the packaging information for all the packages of the sales item (Figure 160).

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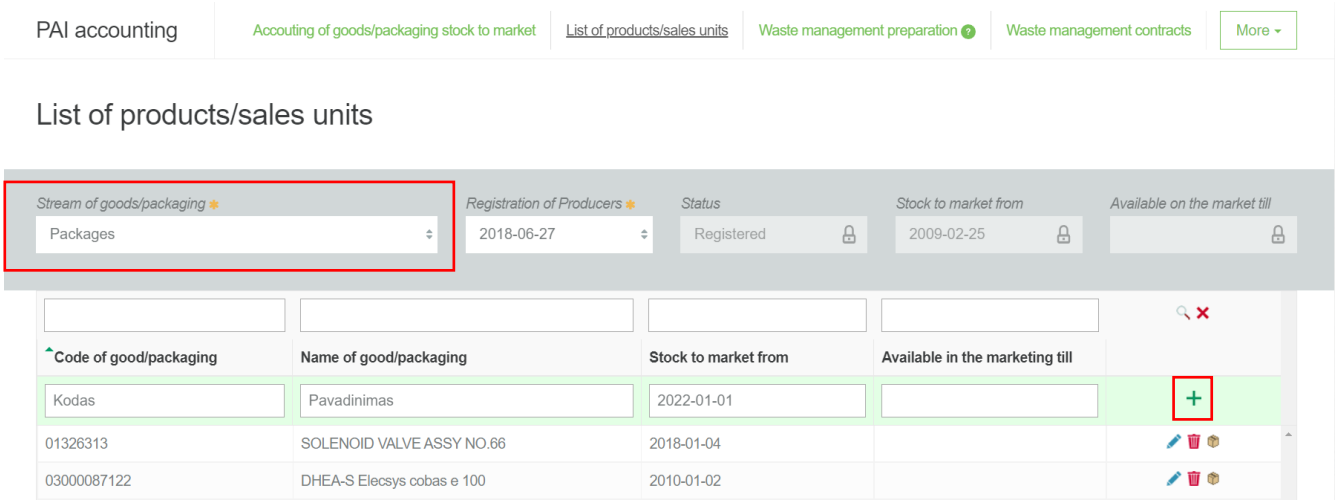

Fig. 159

Please note

- *Depending on the activity of a business entity, a sales unit in packaging accounting may refer to:*
- *Packaged product - the packaging list of a sales unit includes all packaging used to package the product;*
- *Specific packaging - if the manufacturer's and/or importer's company calculates a balance of consumables by periodically writing off the materials used for packaging, such consumables used for packaging as shown in the balance of consumables shall be recorded in the sales item lists as sales items. For example, a cardboard box 60x40x40 is a sales item;*
- *Consignment of goods - the packing list for a sales item lists all the different packages in the consignment with their relevant information and weights. The total weight of the packages cannot be indicated.*

Important!

If a company has different goods identified by different codes, but the packaging of these goods is identical, these goods can be grouped together in the PPWIS packaging records.

If the goods supplied to the market by the company are grouped together (although each has different codes in other company documents), the company should make a note of this in the packaging accounting procedure approved by the manager, indicating that the aggregate code xxx is used for a specific item group comprised of specific goods, where one of the goods in other documents of the company is identified by the code yyy and the other is identified by zzz.

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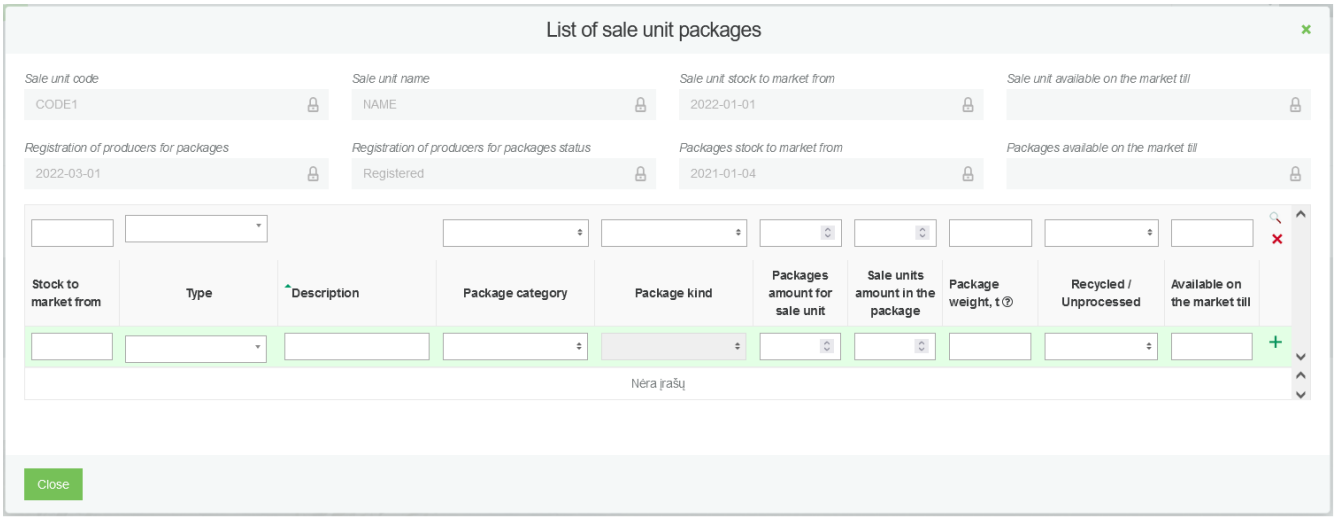

Fig. 160

Please note
The Environmental Pollution Tax Act (see current version) clarifies what is recyclable and non-recyclable packaging:
***Recyclable packaging** is packaging that:*
1) produced in such a way that its constituent materials can be processed into products that meet the standards applicable to those products in the European Union and/or the Republic of Lithuania only, or its constituent materials can be biodegraded in such a way that a major part of the compost produced can be broken down into carbon dioxide, biomass and water, and/or
2) once it becomes waste, it is recycled by the users (recyclers) specified in the list of waste managers entitled to issue documents proving the management of waste products and/or packaging waste referred to in the Law on Waste Management of the Republic of Lithuania, or is transported (exported) by the exporters of waste specified in such list to the Member States of the European Union for recycling into products that comply with the standards for those products applicable in the European Union and/or the Republic of Lithuania only.
***Non-recyclable packaging** – packaging that, once it has become waste, can only be used for energy retrieval or be disposed.*
More information on the classification of packaging for recycling/non-recycling see on the website of the Ministry of Environment https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

Empty packaging list

The list of empty packages shall include information relevant to the empty package (Figure 161):

- Start of supply to the market since - indicate the start date of supply to the market;
- Type of packaging - selected from the drop-down list (disposable non-deposit or reusable non-deposit)
- Name - indicate the name of the specific packaging;

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● Category of the packaging - select "Not specified" from the drop-down list;

● Type of packaging - the type of packaging valid from the date indicated in the 'Supplied to the market from the date indicated' field shall be selected from the drop-down list, and the relevant type of packaging code shall be selected. The value is not allowed to be selected until the field „Start of supply to the market from“ is filled in.

Please note
For identification of empty packaging following packaging type codes are used:
- *Up to 31.12.2021 the packaging type codes 01 to 09 are used;*
- *from 01/01/2022 onwards, packaging type codes 001 to 009.*

- Number of sales items per package - indicates how many sales items are in one package. In the empty package list this constitutes 1 piece;

● Package weight, t - indicates the weight of one package in tonnes to 6 decimal places;

● Recyclable/non-recyclable - select from the drop-down list whether the packaging is recyclable or non-recyclable[54] (if you select the type of non-reusable non-deposited packaging, this field will be inactive[55]);

- Supplied to the market until - indicate the end date of supply the market (only if it is specifically known that the packaging is no longer supplied to the market).

Once you have specified all the relevant information for the empty package, select the "Add" + symbol and the package information will be added to the package list of the sales item. Select "Close" to return to the list of sales item list (Figure 161).

[54] For more information on the recyclable/non-recyclable classification of packaging, see the Ministry of the Environment website https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

[55] [55] "recyclable" / "non-recyclable" feature is only relevant for single-use packaging, as p. 24.11 of the Packaging and Packaging Waste Regulations specifies that when accounting for single-use packaging, an additional indication shall be given regarding the way in which it is processed (recycled or non-recycled) (see the current version of Packaging and Packaging Waste) https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr).
The obligation to indicate whether the packaging is recyclable or non-recyclable in the case of disposable packaging is linked to the fulfilment of the management targets set - if the packaging is not recyclable, it is clear that the producer or importer issuing such packaging on the market cannot fulfil the recycling targets set for packaging waste. In the case of reusable packaging, the producer/importer has to fulfil the collection (i.e. retrieval from the LR domestic market) and reuse (not the recycling) targets. Therefore, in the case of reusable packaging, there is no need to indicate recyclability, as the retrieval from the domestic market and reuse for packaging is the relevant objective.

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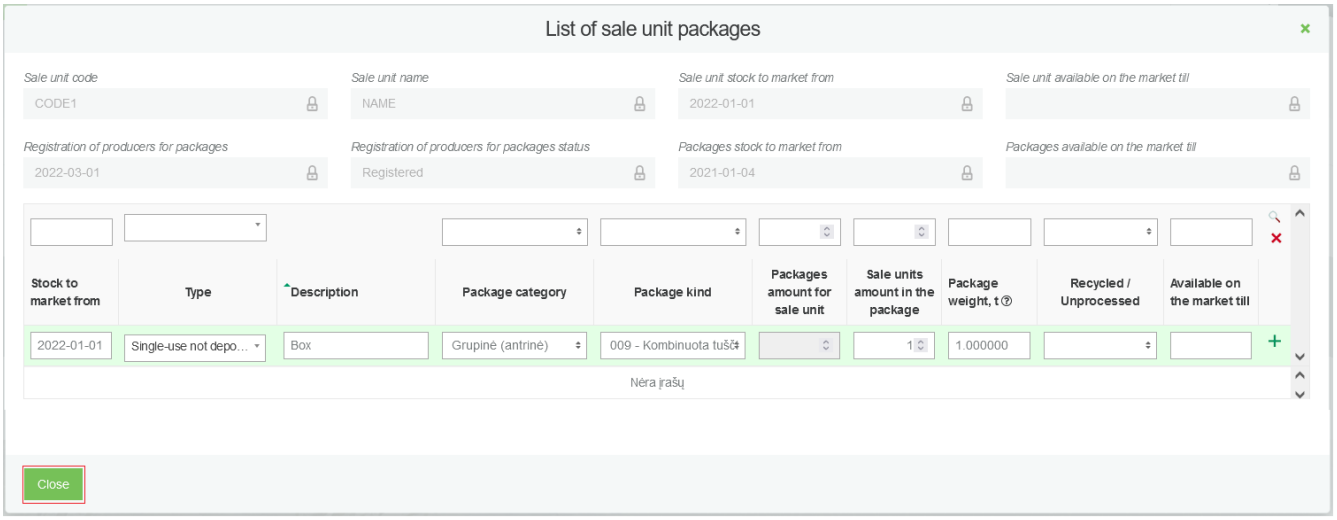

Fig. 161

- List of disposable non-deposit or reusable non-deposit packaging (product-filled packaging)
-
- The list of disposable and reusable packaging shall include all packaging information for the sales item (Figure 162, Figure 163):
- ● Supplied to the market from - indicate the start date of supply to the market;
- ● Type of packaging - selected from the drop-down list (disposable non-deposit or reusable non-deposit)
- ● Name - indicate the name of the specific packaging;
- ● Category of packaging - select primary, secondary or tertiary from the drop-down list;
- Type of packaging - from the drop-down list, select the type of packaging valid from the date indicated in the “Start of making available on the market” field, and its packaging type code is selected. The value is not allowed to be selected until the field “Start of making available on the market ” has been filled in.

Please note
For the identification of disposable packaging filled with products sold or exported in Lithuania packaging type codes are used:
- *Up to 31.12.2021, packaging type codes 11 to 19 and 21 to 29;*
- *from 1 January 2022 onwards, packaging type codes 011 to 019 and 021 to 029*

For the identification of disposable packaging used for own consumption, the packaging type codes are used:
- *Up to 31.12.2021 the packaging type codes 61 to 69 and 71 to 79;*
- *from 1 January 2022 onwards, packaging type codes 061 to 069 and 071 to 079.*
- *For the identification of reusable product-filled packaging, the packaging type codes are used:*

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- *Up to 31.12.2021, packaging type codes 31 to 39 and 41 to 49;*
- *from 1 January 2022 onwards, packaging type codes 031 to 039 and 041 to 049.*

Number of sales items per package - indicates how many sales items are in one package;

● Package weight, t - indicates the weight of one package in tonnes to 6 decimal places;

● Recyclable/non-recyclable - select from the drop-down list whether the packaging is recyclable or non-recyclable[56] (if you select the type of non-reusable non-deposit packaging, this field will be inactive[57]);

- Supplied to the market until - the end date of supply to the market is indicated (indicated only when it is specifically known that such packaging is no longer supplied to the market).

Please note
Field 'Number of items in the package' shall indicate the total number of items in the group and the field 'Package weight, t' shall indicate the total package weight of those items.
For example, a package weighing 0,0000015 t (1,5 g), in order to account for this package correctly and to avoid rounding the weight, the field 'Number of items in the package' can be used to indicate that there are 10 items and the weight of the package is 0,000015 t (15 g). This will indicate that 10 packages weigh 15 g. After completing the packing log and generating the quarterly summary in PPWIS, the exact package weight of these sales items supplied during the quarter will be calculated.

Once all the relevant packaging information has been specified, select the "Add" + symbol and the packaging information will be added to the packaging list of the sales item. Proceed to add all packages for the sales item. Select "Close" to return to the sales item list (Figure 162, Figure 163).

[56] For more information on the recyclable/non-recyclable classification of packaging, see the Ministry of the Environment website https://am.lrv.lt/lt/veiklos-sritys-1/atliekos/pakuociu-priskyrimas-perdirbamoms-neperdirbamoms-neperdirbamu-pakuociu-apmokestinimas

[57] The "recycled" / "non-recycled" feature is only relevant for single-use packaging, as p. 24.11 of the Packaging and Packaging Waste Regulations specifies that when accounting for single-use packaging, an additional indication shall be given regarding the way in which it is processed (recycled or non-recycled) (see the current version of Packaging and Packaging Waste) https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.179369/asr).
The obligation to indicate whether the packaging is recyclable or non-recyclable in the case of disposable packaging is linked to the fulfilment of the management targets set - if the packaging is not recyclable, it is clear that the producer or importer issuing such packaging on the market cannot fulfil the recycling targets set for packaging waste. In the case of reusable packaging, the producer/importer has to fulfil the collection (i.e. retrieval from the LR domestic market) and reuse (not the recycling) targets. Therefore, in the case of reusable packaging, there is no need to indicate recyclability, as the retrieval from the domestic market and reuse for packaging is the relevant objective.

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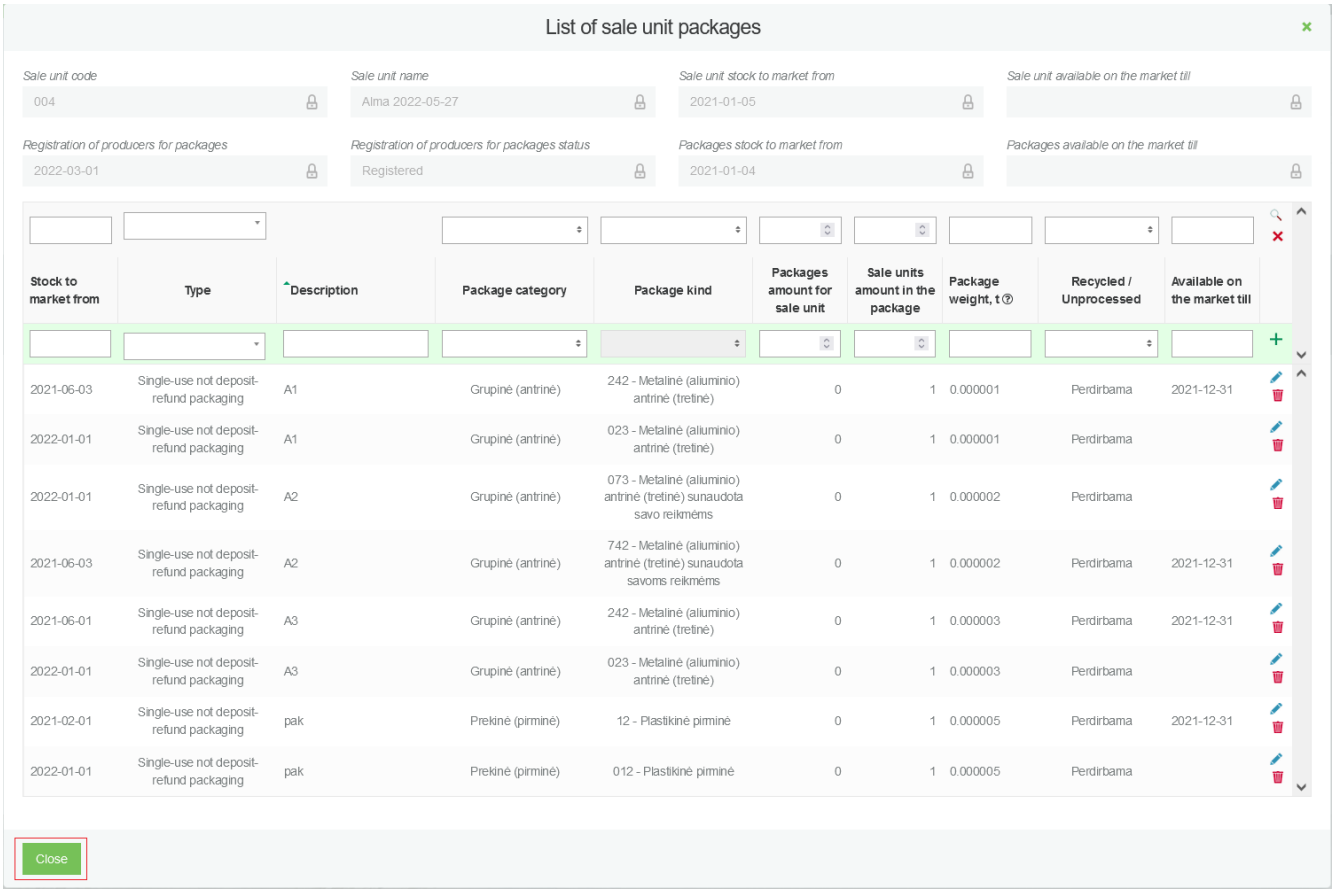

Fig. 162

Sensitivity: Confidential

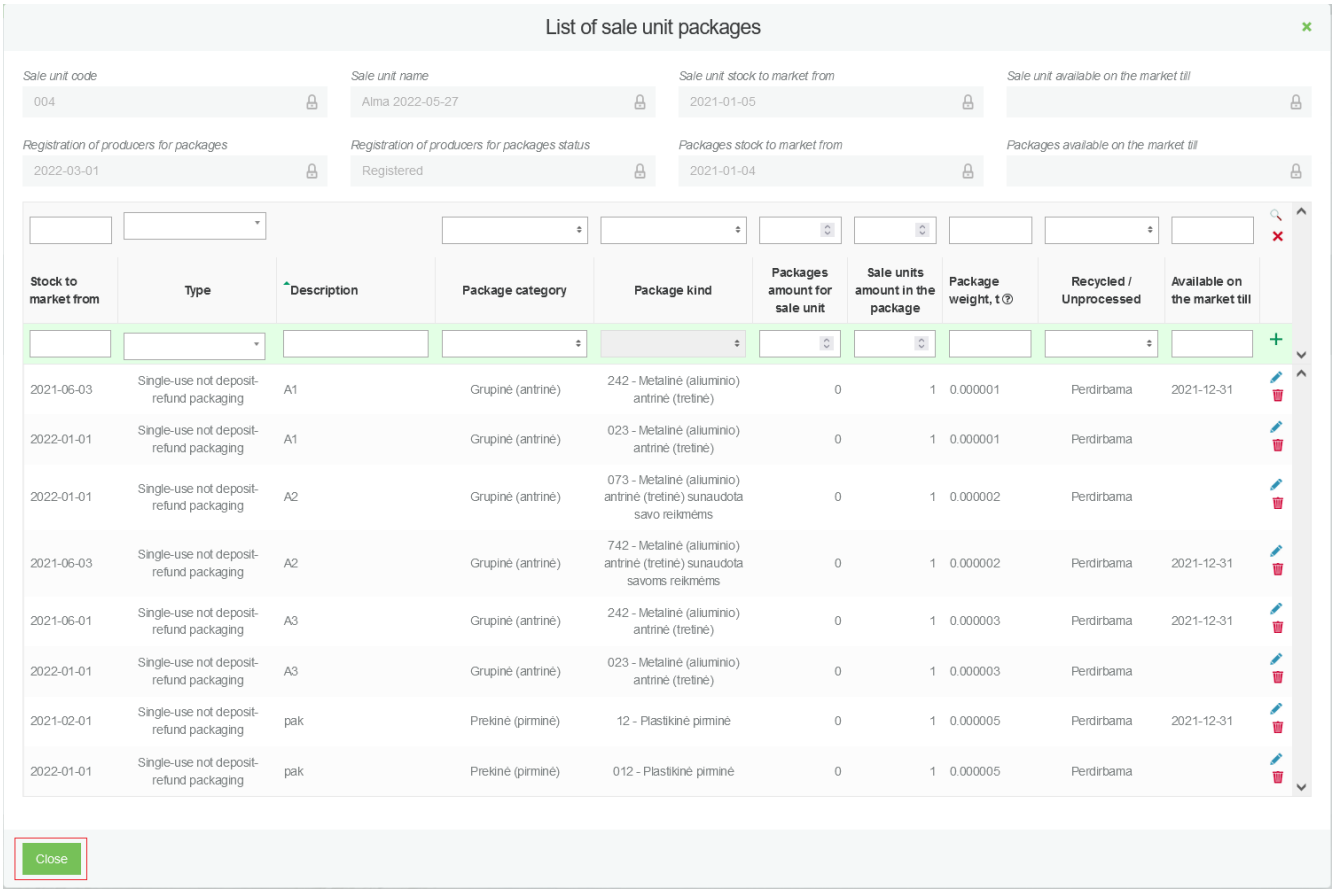

Fig. 163

Please note
If the same product can be both consumed internally and marketed in the course of the business entity's activities, 2 sales items with unique codes must be created to describe the product:

- One containing packaging information using packaging type codes that identify the own-use packaging:
- up to 31.12.2021 the packaging type codes 61 to 69 and 71 to 79 shall be used;
- from 1 January 2022 onwards, packaging type codes 061 to 069 and 071 to 079.

This sales unit should be used for the accounting of self-consumption packaging in the record.

- The other one contains packaging information using the packaging type codes which identify the packaging put on the market:
- until 31.12.2021 (inclusive) the packaging type codes 11 to 19 and 21 to 29 are used;
- from 1 January 2022 onwards, packaging type codes 011 to 019 and 021 to 029.

This item should be used in the record for the accounting of packaging sold in Lithuania or exported.
The same situation applies to consignments, which are likely to be unpacked in the course of the enterprise's activities and the products in the consignment are sold to customers - the packaging of the consignment will be treated and accounted for as consumed and the packaging of the products sold will be treated and accounted for as supplied to the market..

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Important!
If company consumes packaging for its own use, the enterprise must also keep records of waste generation in accordance with point 6.8 of the Waste Generation and Management Accounting and Reporting Rules. For more information on waste generation accounting, please refer to the PPWIS User's Guide "Waste Generation Accounting".

List of disposable deposit and reusable deposit packaging

The list of disposable deposit and reusable deposit packaging shall include all packaging information for the item (Figure 164, Figure 165):

- Supplied to the market from - indicate the start date of supply to the market;
- Type of packaging - select from the drop-down list (disposable deposit or reusable deposit)
- Name - selected from the drop-down list of packages. The list is compiled and updated by the Deposit Scheme Administrator and you can only see the deposit packages added by the Deposit Scheme Administrator. It is also possible to search by entering the name or code of the package you want to find;
- Number of packages per sales unit - enter the number of packages per 1 sales unit;
- Supplied to the market until - the end date of supply to the market (only if it is specifically known that the packaging is no longer on the market).

The fields 'Package category', 'Package type', 'Number of SKUs per package', 'Package weight, t', 'Recyclable/non-recyclable' are inactive and are automatically filled in by selecting the name of the package from the list of deposit packages.

Please note
Following type codes are used to identify disposable deposit packaging:
- *up to 31.12.2021, the packaging type codes used are 51, 54, 57;*
- *from 1 January 2022 onwards, the packaging type codes are 051, 054, 057, 053.*

Following type codes shall be used to identify reusable deposit packaging:
- *up to 31.12.2021, the packaging type codes shall be 31;*
- *from 1.1.2022 onwards, the packaging type codes shall be 031.*

Once all the relevant package information has been specified, select the "Add" + symbol and the packaging information will be added to the sales item packaging list. Proceed to add all the packages for the sales item. Select "Close" to return to the sales item list (Figure 164, Figure 165).

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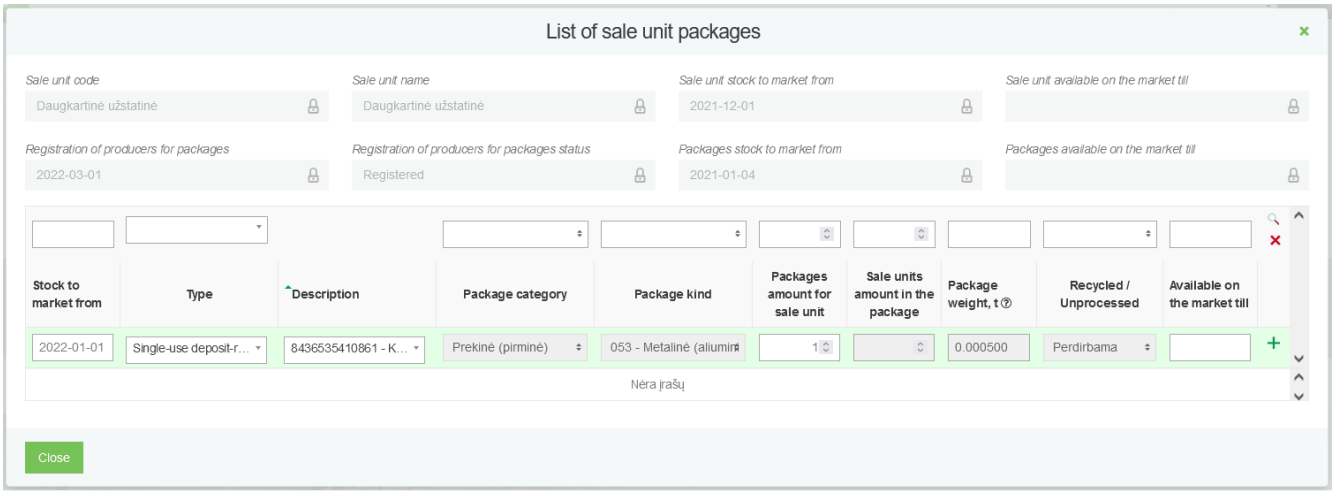

Fig. 164

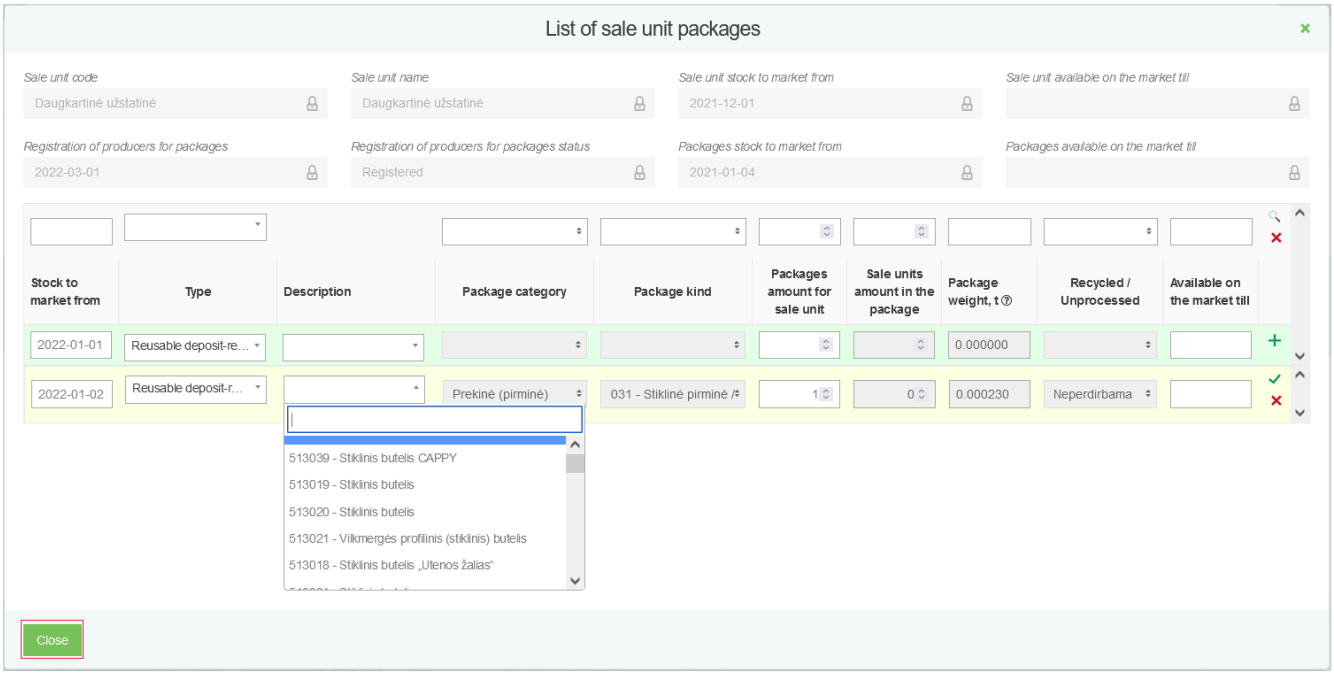

Fig. 165

Please note
Reusable deposit packaging is included in the list of reusable packaging included in the system of deposit for reusable packaging (see the current edition).

After specifying information on deposit packages, also specify the information on the packaging of the sales unit on non-deposit packages, so that the accounting reflects all the information on the packages of the sales unit (Fig. 166).

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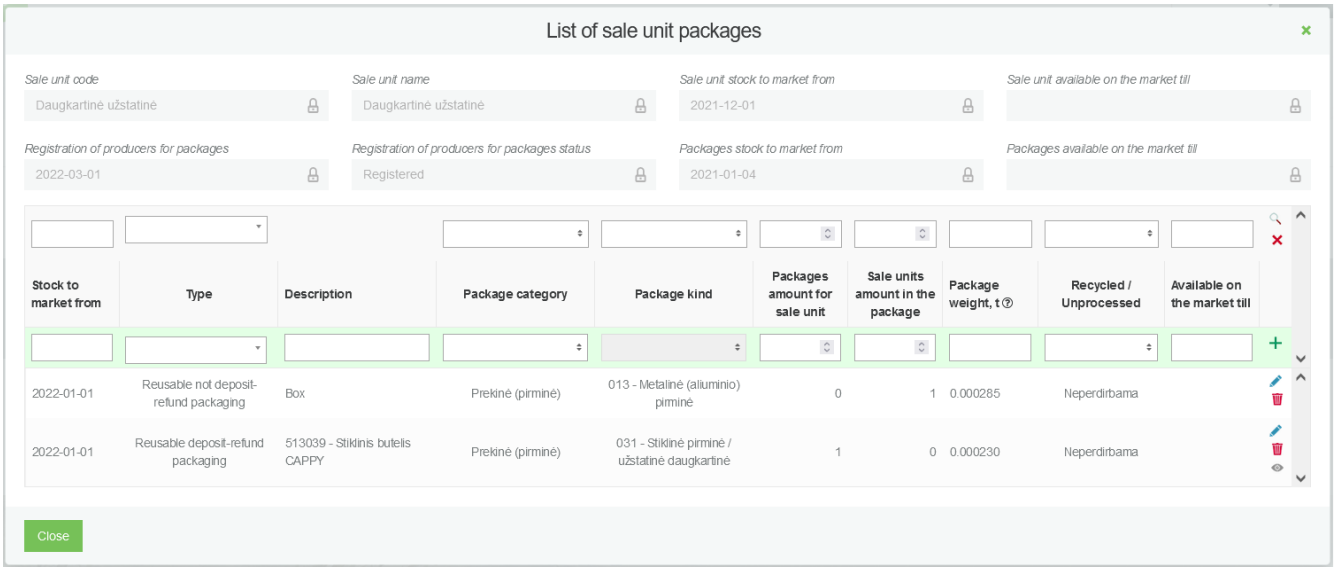

Fig. 166

3.2.2. Viewing the list of sales unit packaging

You can view the packaging information of a sales unit by selecting the symbol "Packages" in the list of sales units (Fig. 167) and you will be directed to the list of packages of a sales unit (Fig. 168).

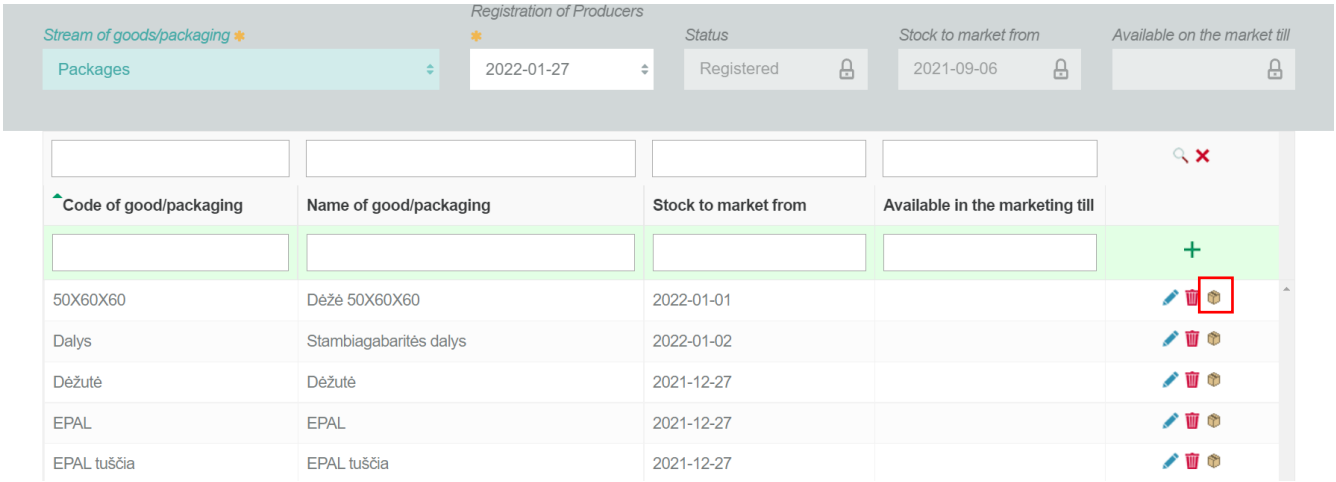

Fig. 167

The list of packaging of sales units contains all the already summarized information of the packaging of a sales unit. If the list includes deposit packaging, select the symbol with the mouse

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cursor and you will be able to view additional information about the deposit packaging provided by the Deposit System administrator (Fig. 168).

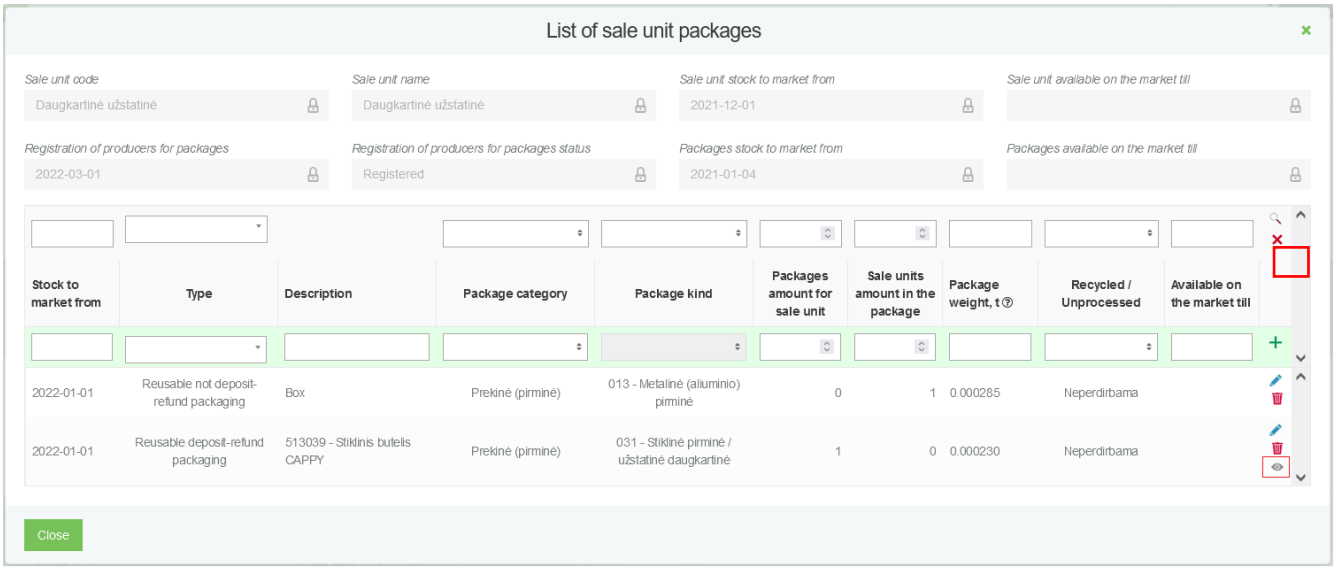

Fig. 168

Please note
Make sure that the deposit packaging you have chosen is not removed from the list - The administrator of the Deposit system has not indicated the date of its removal from the list (Fig. 169).

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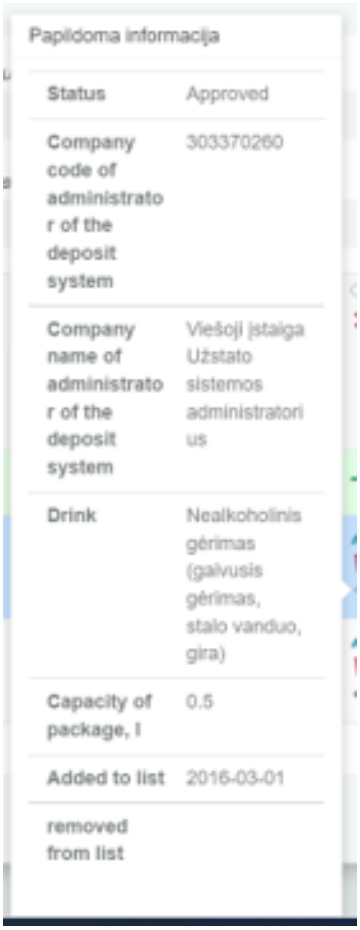

Fig. 169

3.2.3. Adjustment the list of goods units

The information in the sales unit list may be subject to change. The sales unit code, name and dates of supply to the market can be adjusted using tools (Fig. 170):

Edit entry -

Remove entry -

Copy the row -

When “Yes“ is selected in the “Packaging“ field -

Additional tools when selecting “Edit entry”:

Save changes -

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Cancel changes -

Select the " Edit entry " symbol from the list and make corrections to the information for the specific commodity unit; the entry is saved by selecting the "Save changes" symbol; to undo the correction of the entry and not save the changes, select the "Cancel changes" symbol. The commodity unit can be deleted from the list by selecting the "Remove entry" symbol. (Fig. 170). Vehicle data can be exported by clicking the "Export Data" button, and a report in Excel format will be sent to the user's device.

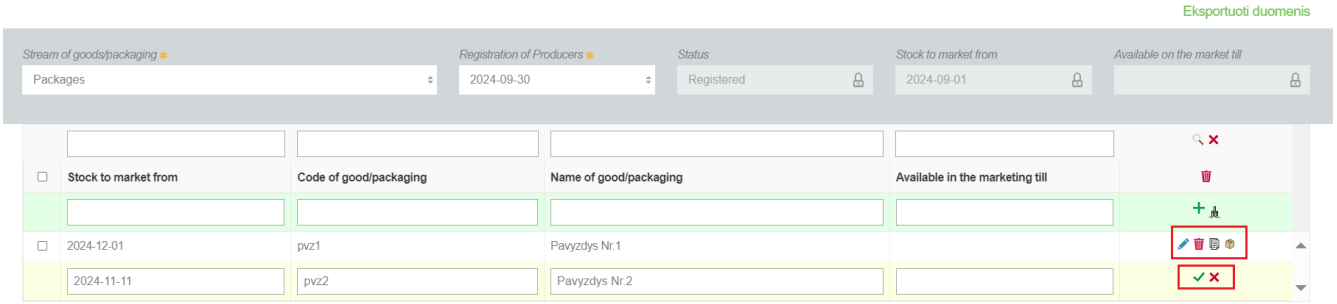

Fig. 170

Please note
After adjusting the list entry, the information in the record-keeping log will also be updated.
Only commodity units which are not included in the the record-keeping log for which the summary has been drawn up or validated may be adjusted in the list. If you want to adjust a commodity unit that is included in the log for which a summary has already been created, you will first need to give the log the status "Log in preparation". For more information, see Section 3.4.1 " Editing a log whose summary has already been formed"Formation of a summary.

3.2.4. Adjustment of packaging information of sales units

The packaging information of a sales unit can be revised.

In order to correct the packaging information of a sales unit, select the icon "Packages" in the list of sales units (Fig. 171) and you will be directed to the list of packaging of a sales unit, where you can make the desired corrections to the packaging information (Fig. 172).

Sensitivity: Confidential

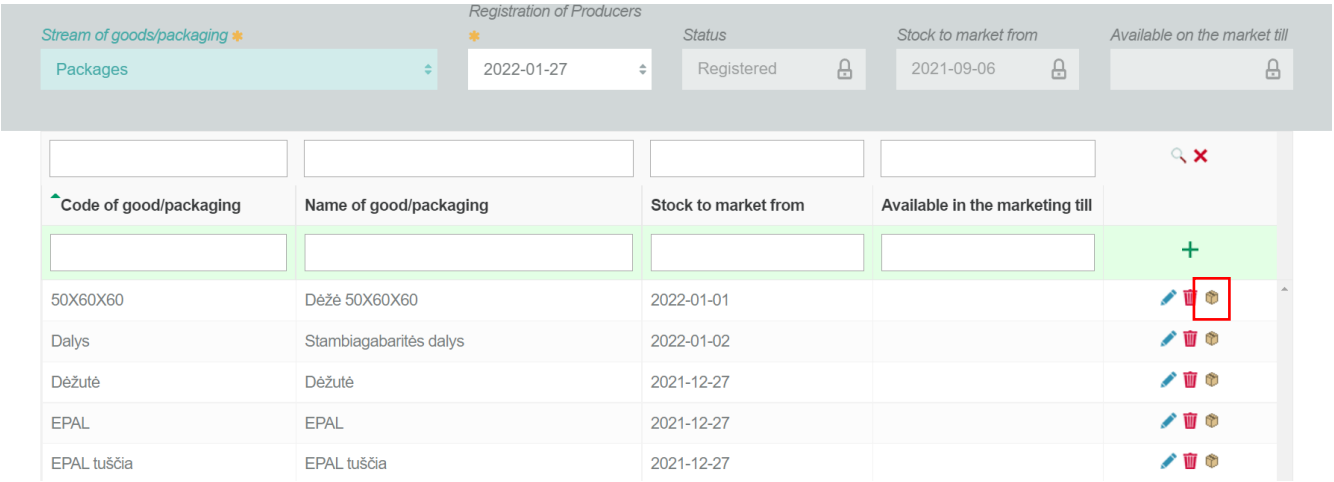

Fig. 171

Product unit packaging information is corrected using the tools (pav. 172):

Edit entry -

Remove entry -

Copy the row -

Additional tools when selecting "Edit entry":

Save changes -

Cancel changes -

Select the " Edit entry " symbol from the list and make corrections to the information for the desired packaging; the entry is saved by selecting the "Save changes" symbol; to undo the correction of the entry and not save the changes, select the "Cancel changes" symbol. The packaging can be deleted from the list by selecting the "Remove entry" symbol . 172).

Sensitivity: Confidential

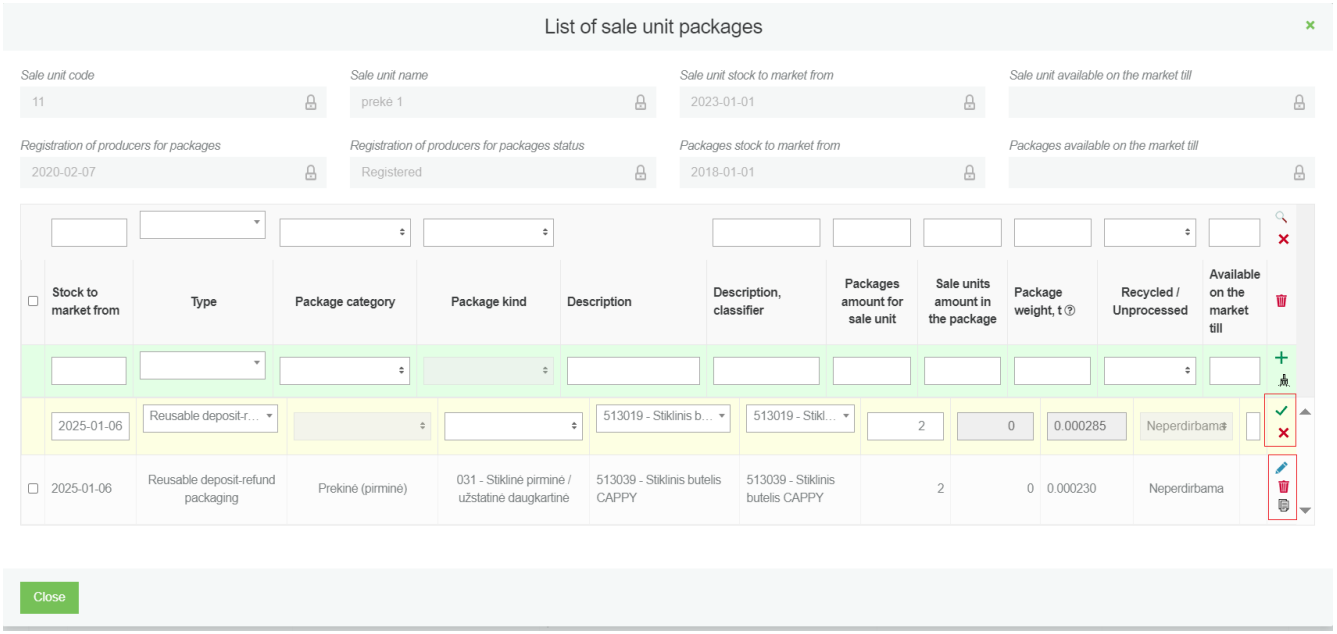

Fig. 172

Please note
After adjusting the list entry, the information in the record-keeping log will also be updated.
Only the packaging commodity units which are not included in the the record-keeping log for which the summary has been drawn up or validated may be adjusted in the list. If you want to adjust the data of packaging commodity unit that is included in the log for which a summary has already been created, you will first need to give the log the status "Log in preparation". For more information, see Section 3.4.1 " Editing a log whose summary has already been formed"Formation of a summary.

3.2.5. Updating the packaging information of a sales unit

If the packaging of a sales unit has been renewed - the type of packaging, category, recycling possibilities have changed, these changes must also be reflected in the list of packaging of a sales unit.

If the packaging information changes, these changes are not made by directly correcting the packaging information that has already been compiled, but the end date of the supply of the old packaging to the market is indicated and the information about the updated packaging is re-entered and the date from which this packaging began to be supplied to the market is indicated. This update of packaging data ensures that accounting uses the correct packaging data when filling out accounting journals for different quarters.

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To update the packaging information of a sales unit, select the icon "Packages" in the list of sales units (Fig. 173) and you will be directed to the list of packaging of a sales unit, where it is necessary to update the changed packaging information of a sales unit (Fig. 174).

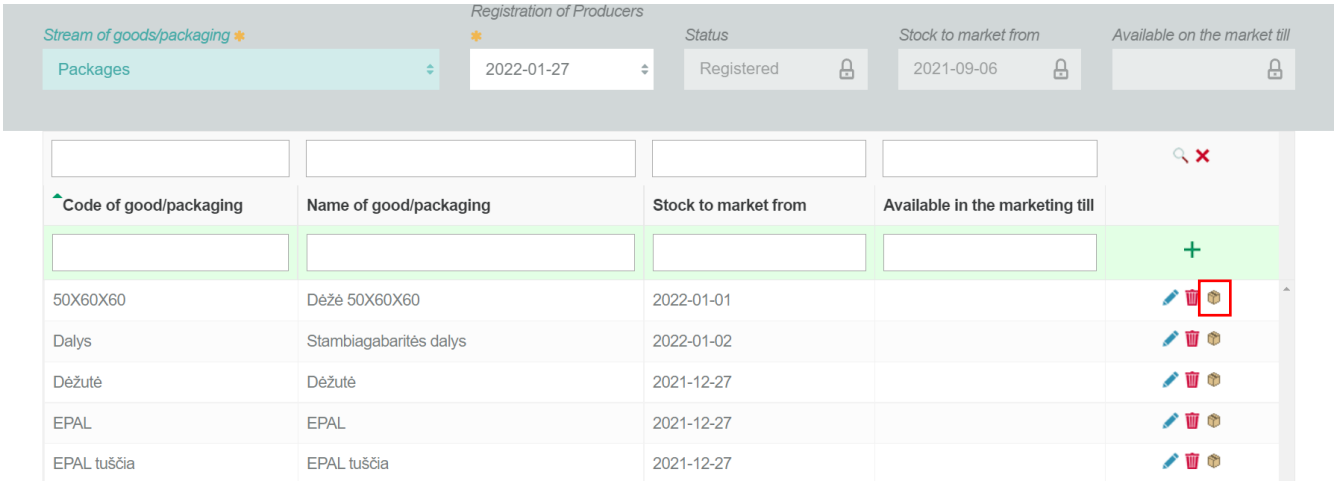

Fig. 173

In the list of packaging of a sales unit, next to the packaging whose information you want to update, indicate the "Supplied to the market by" date – in this way you will note that this packaging was supplied to the market until the selected date and will not be supplied again. Summarize the updated packaging information and indicate the date "Started to be supplied to the market from" – in this way you will mark when the updated packaging starts to be supplied to the market (Fig. 174).

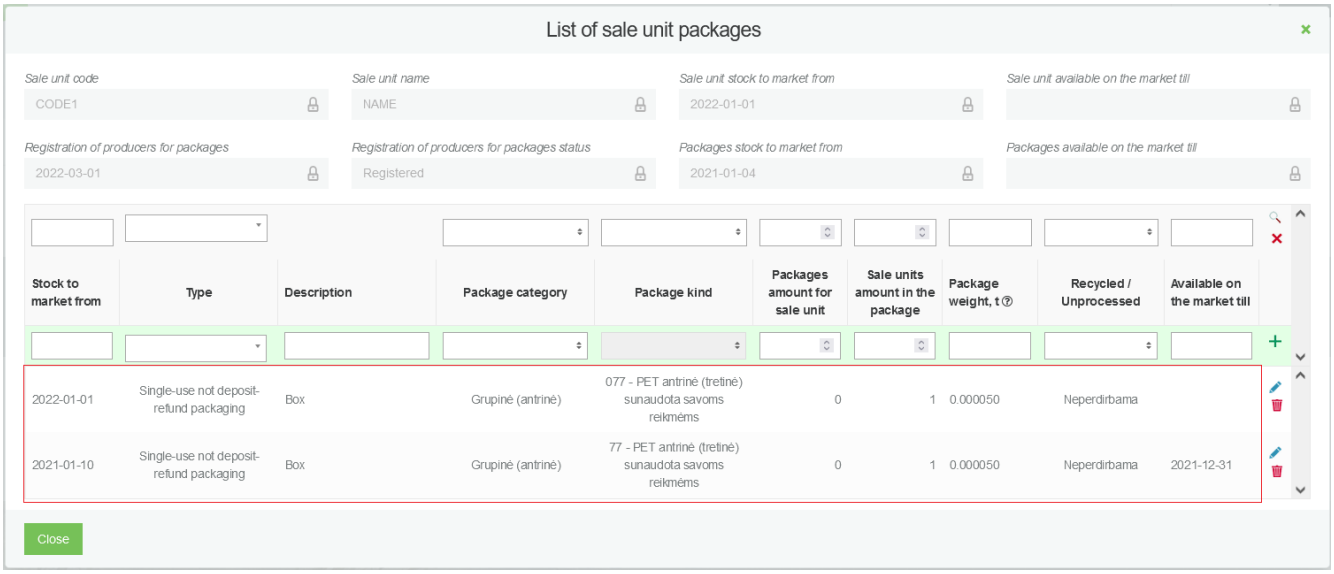

Fig. 174

Sensitivity: Confidential

3.3. Packaging accounting journal

Packaging accounting is carried out on the "Accounting of products/packaging supply to the market" tab in the "DPI Accounting" section. All PI record-keeping documents, including logs, summaries, annual reports, and status of these documents as well as status dates are visible in this tab. PI record-keeping documents can be filtered according to the product flow, reporting year, and status. You can also sort the list by specifying the relevant filters and selecting “Filter”.

Accounting requirements, periodicity, summaries formation terms are regulated by pp. 24, 27, 28 of the Packaging and Packaging Waste Management Rules (see the current version of the rules).

Following the aforementioned rules, the accounting journal is filled out at least once a quarter, and the information provided in the accounting must be based on the information provided in other accounting documents of the company (see the current version of the rules).

3.3.1. New log

A new log of record-keeping of packaging is generated in the “Record-keeping of product/packaging making available on the market: tab. The generation of the log is initiated by selecting “New Log” (Fig 175) and you will be directed to the form of the log generation.

Please note
When there are unapproved summaries or unsubmitted annual reports, an informational message about the respective summaries and annual reports is displayed on a blue background.

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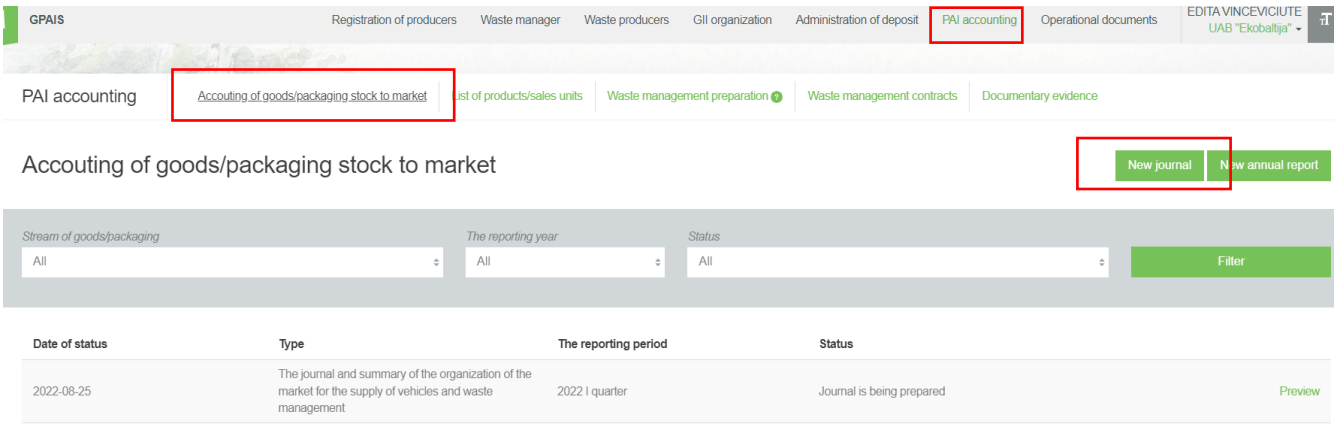

Fig. 175

If you are maintaining the accounting for reusable not deposit-refund packaging, from the drop-down list, select the packaging flow “Packages (reusable not deposit-refund packaging)” for which you want to create a log, the year you want to create a log for, and then click “Create” (Fig. 176) to be redirected to the created log.

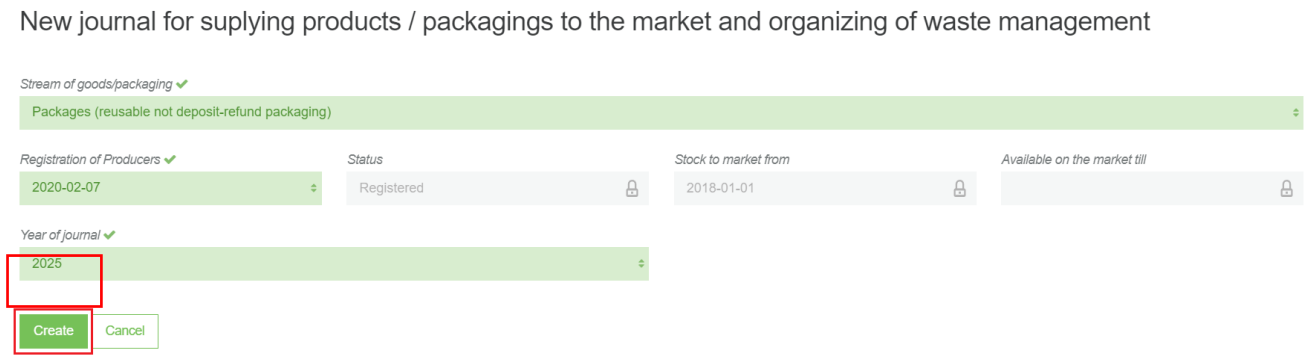

Fig. 176

If you are maintaining the accounting for packaging other than reusable not deposit-refund packaging, select the packaging flow “Packages (except for reusable not deposit-refund packaging)” from the drop-down list, choose the quarter, the required year, and click “Create” (Fig. 177) – you will be directed to the created journal.

Sensitivity: Confidential

Fig. 177

Please note
The reporting period chosen must overlap with the DPI operating period by at least one day. A new packaging record cannot be created if the log for the selected reporting period already exists.

Please note
In the drop-down list of product/packaging flows, you will only see those flows that are recorded in the DPI.

Once you have created a new packaging record-keeping log, you will be redirected to the "Information" section of the log created. It shows the general information of the the record-keeping log and a status history showing who made the changes and when (Fig. 178).

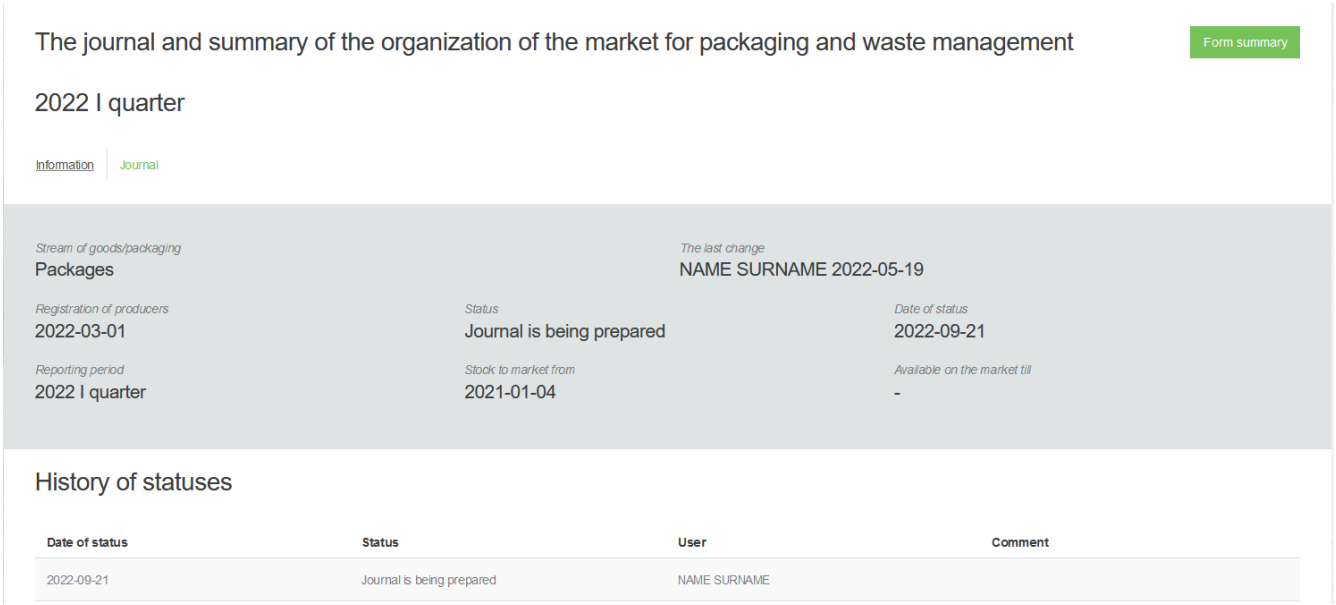

Fig. 178

Sensitivity: Confidential

3.3.2. Log filling

Following p.27.2 of the Packaging and Packaging Waste Management Rules (see the current edition), the packaging accounting journal for the corresponding quarter of the calendar year is filled in at least once a quarter.

The record-keeping of packaging is carried out in the "Log" section of the record-keeping log for the selected product flow.

The log can perform record filtering according to the specified criteria - the field in the top row is designed to filter entries in the filled record-keeping log. It is used when you want to find a specific record among the entries in the log according to a selected filter. The "Search" tool is used for searching, the "Clear filters" tool deletes the criteria used for filtering (Fig. 179).

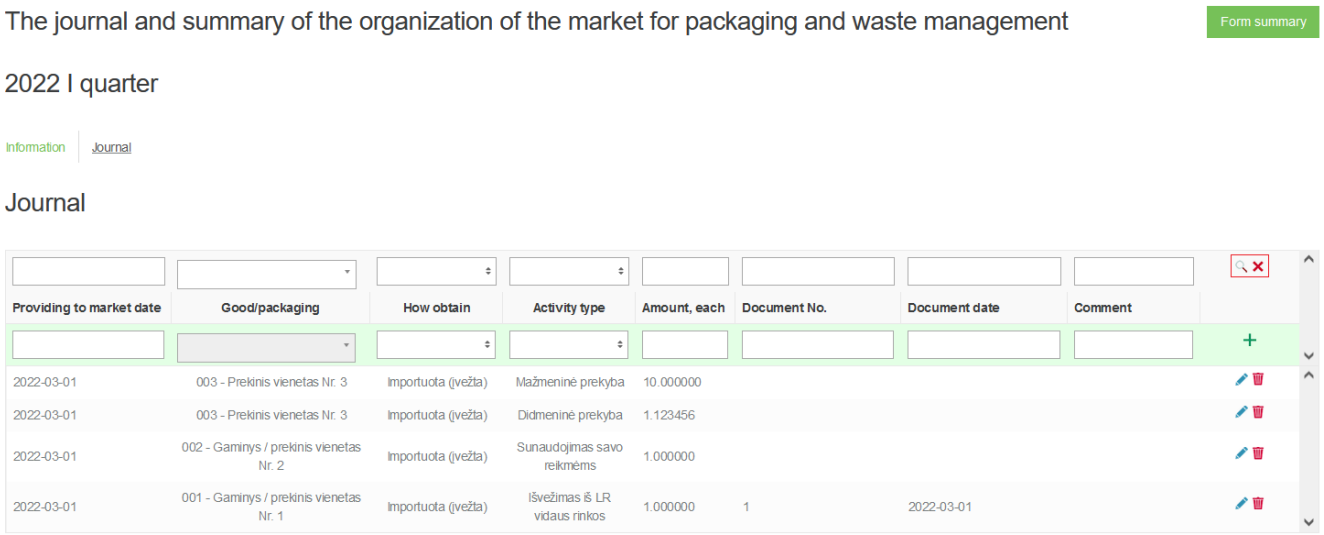

Fig. 179

The journal is completed by listing the details of each unique packaged product/sales unit in the it. Required fields (fig. 180):

- Date of placing on the market means the date on which the packaging is placed on the market. If you are reporting aggregated data for a selected period, indicate the last day of the period (e.g., the last day of the quarter).
- Product/commodity unit - this field is interactive, linked to the list of commodity units (see section 3.2 for more informationList of commodity units"). Clicking on this field will bring up a list of all packaging commodity units in the list for which the "Made available on the market until" date is not specified or has not passed. If the journal is for the flow 'Packages(reusable not deposit-refund packaging)', then the

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product unit can only be selected if it is assigned at least one packaging with the type 'Reusable non-deposit' and a packaging type code from 001 to 009 or from 031 to 049. If the journal is for the flow 'Packaging (excluding reusable non-deposit packaging)', then it is not possible to select a product / product unit that is assigned only packaging with the type 'Reusable non-deposit' and packaging type codes from 001 to 009 or from 031 to 049. These product units are not displayed in the selection list. To avoid having to search the list for the commodity unit you need, this field also has a write function - start typing the code of the commodity unit you want to add to the journal until the product you need appears in the box and select it.

- Method of receipt - choose whether the product was manufactured or imported from the drop-down list. If a reusable packaging is registered in the DPI list - an additional method of receipt "Returned" will appear;
- Method of operation - Select the method of operation for this product from the drop-down list;
- Quantity, pcs. - specify the quantity of packaged products/sales units in pieces, 6 decimal places, negative or positive numbers.

Please note
The log is linked to the DPI. When completing the log, you can only select those modes of activities that are listed in the DPI. If you do not see the mode of activity you need, you need to adjust the data in the DPI (for more information, see section 3.1.2. ***Error! Reference source not found.****").*

Please note
The number of sales units can be entered in positive, negative, whole numbers and decimal fractions up to 6 decimal places.
If you are filling in the journal for the selected period, indicate the last day of the period as the date of filling in the journal (when filling in the accounting for the first quarter of 2022, the date 2022-03-31 should be indicated).

- The fields "Document No", "Document date", "Comment" are optional and contain additional information about the record.

After entering the relevant information, select the "Add" symbol and your entry will be added to the packaging log (Fig. 180). Repeating these steps completes the entire record-keeping log.

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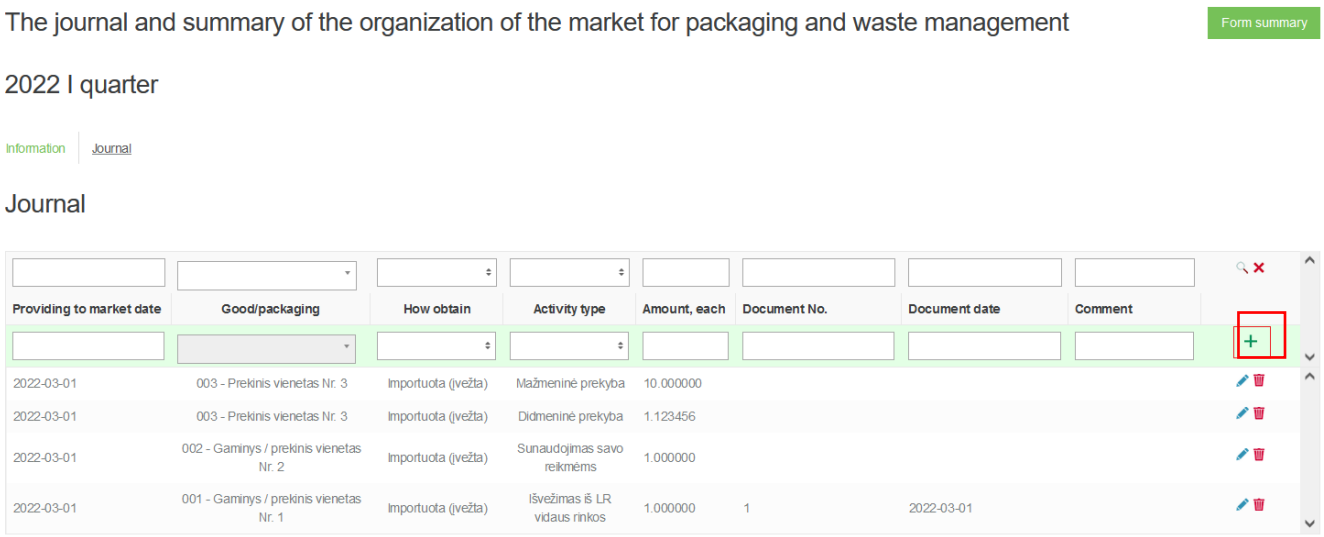

Fig. 180

Important!
Imported reusable packaging filled with goods, which the company unpacks in the course of its activities (empty reusable packaging remains), should be accounted for as reusable packaging filled with goods imported to the Lithuanian market (up to 31.12.2021 (inclusive), 31-39 and 41-48 packaging type codes are used, and since 01.01.2022, the 031-039 and 041-048 packaging type codes are used). Depending on what the company does next with the empty remaining packaging, this reusable packaging will be accounted for differently:

- Unpacked reusable packaging, which is later used to pack company‘s product shipments or sold empty to other companies for product packaging, should be accounted for as recovered reusable packaging (until 12/31/2021 (inclusive), 01-09 packaging type codes are used, from 01-01-2022 001-009 packaging type codes are used)*;
- The reusable packaging that a company has filled with its own production and handed over to another person in Lithuania (or abroad) should be accounted for as a filled reusable packaging produced and supplied to the Lithuanian market (or exported) (until 31.12.2021 (inclusive) 31-39 and 41- 49 package type codes are used, and since 01.01.2022, the 031-039 and 041-049 package type codes are used);
- Reusable packaging, which is sold to other companies for product packaging, should be accounted for as empty reusable packaging produced and released to the market (until 31.12.2021 (inclusive), 01-09 packaging type codes were used, and from 01.01.2022, 001-009 packaging type codes are used)*.

If a company returns the reusable packaging imported with the products, which it unpacks in the course of its activities (empty reusable packaging remains), to a foreign supplier, such packaging should be accounted for:

- as reusable packaging that was imported and supplied to the Lithuanian market (until 31.12.2021 (inclusive) package type codes 31-39 and 41-48 were used, and from 01.01.2022 packaging type codes 031-039 and 041-048 are used)

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- returned empty reusable packaging* (until 31.12.2021 (inclusive), 01-09 packaging type codes were used, 001-009 packaging type codes are used from 01.01.2022).
- The packaging returned to a foreign supplier should be accounted for as manufactured and exported empty packaging (until 31.12.2021 (inclusive), 01-09 packaging type codes were used, anf from 01.01.2022, 001-009 packaging type codes are used).

**Note: the amount of imported reusable packaging that is used again for packaging is accounted for as the amount of reusable packaging recovered, i.e. which the company later realizes by re-using these unpacked empty reusable packages for product packaging or selling these unpacked empty reusable packages to another company. As the amount of reusable packaging recovered, the quantity of reusable packaging that is no longer suitable for use cannot be accounted for in such manner and declared to the waste manager.

Important!
Reusable packaging recovered from the Lithuanian domestic market shall be recorded as recovered in the PPWIS packaging accounting journal in the period (that quarter) when it was actually recovered.

Important!
The return of single-use packages is not recorded separately in PPWIS. Negative numbers can be recorded in the journals of the supply of packages to the market, a negative number is understood as the return of a sales unit.

3.3.3. Editing log entries

The following tools are needed to edit log entries:

Edit entry -

Remove entry -

Copy the row -

Additional tools when selecting "Edit entry":

Save changes -

Cancel changes -

Select the " Edit entry " symbol in the log and make the desired corrections to the specific entry; the entry is saved by selecting the "Save changes" symbol; to undo the correction of the entry and not save the changes, select the "Cancel changes" symbol. The entire record can be deleted by

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selecting the “Remove entry” symbol . All entries in the log can be deleted at once by clicking the "Clear all journal" button (Fig. 181).

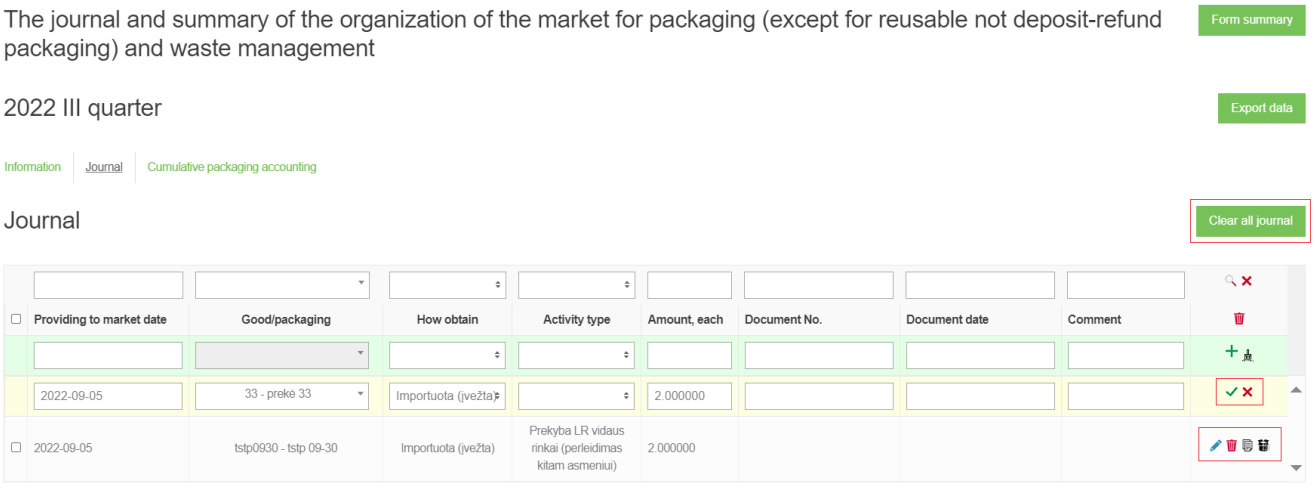

Fig. 181

Please note
Packaging record-keeping entries are not automatically arranged in chronological order - the most recent entry is shown at the top. For example, if you edit the first quarter log, which contains accounting entries for all three months of products, and delete the entry for January, and then record an entry for the date of making the packaging available on the market in January, the entry will appear at the top of the log, above the entries for February and March.

3.3.4. Editing a log whose summary has already been formed

According to p. 29 of the Packaging and Packaging Waste Management Rules, once the quarterly packaging accounting summary is approved, the packaging accounting data of that quarter, on the basis of which such a summary was formed and approved, can be adjusted only after indicating the reason for the adjustment of these data. At the request of environmental protection state control officers and other authorized officials, the person responsible for packaging accounting must immediately submit evidence and/or information justifying the reason for the correction of packaging accounting data.

The package accounting journal whose summary status is "Formed summary" or "Approved summary" can be adjusted. A business entity can make the necessary corrections to the journal itself.

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It may be necessary to correct the journal, the quarterly summary of which has already been created, if you have noticed errors in the accounting. For example, after forming a summary and checking its total data with accounting data, it turned out that the journal did not include all packaged products released to the Lithuanian domestic market during the quarter, or that the product packaging had changed, but this information was not updated in the PPWIS packaging list.

A log whose status is “Summary in generation” or “Submitted for approval” cannot be edited and must wait until its status changes to “Summary generated” or “Summary approved”.

To adjust entries when the status of the journal is “Summary generated” or “Summary approved”, select “Adjust log” in the “Log”section of the Log of record-keeping of packaging (Fig. 182) and confirm your choice in the message box.

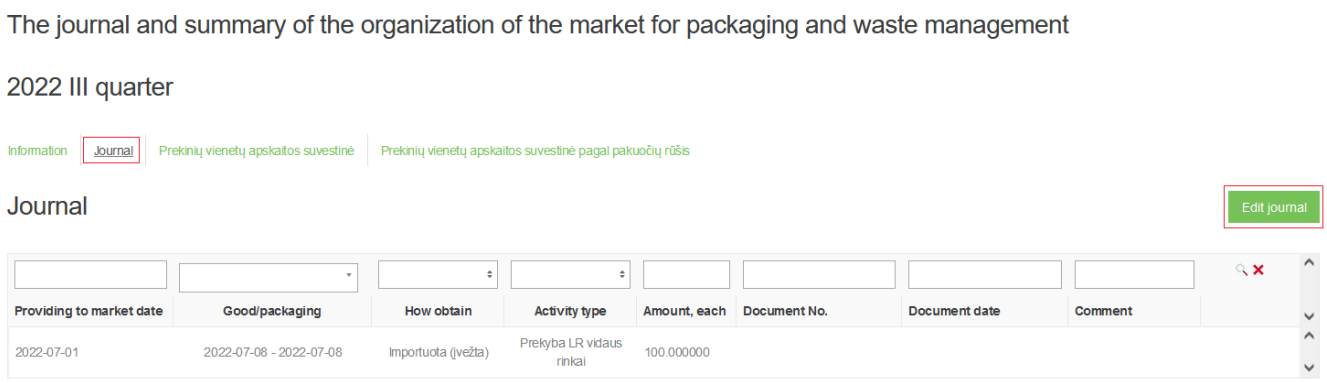
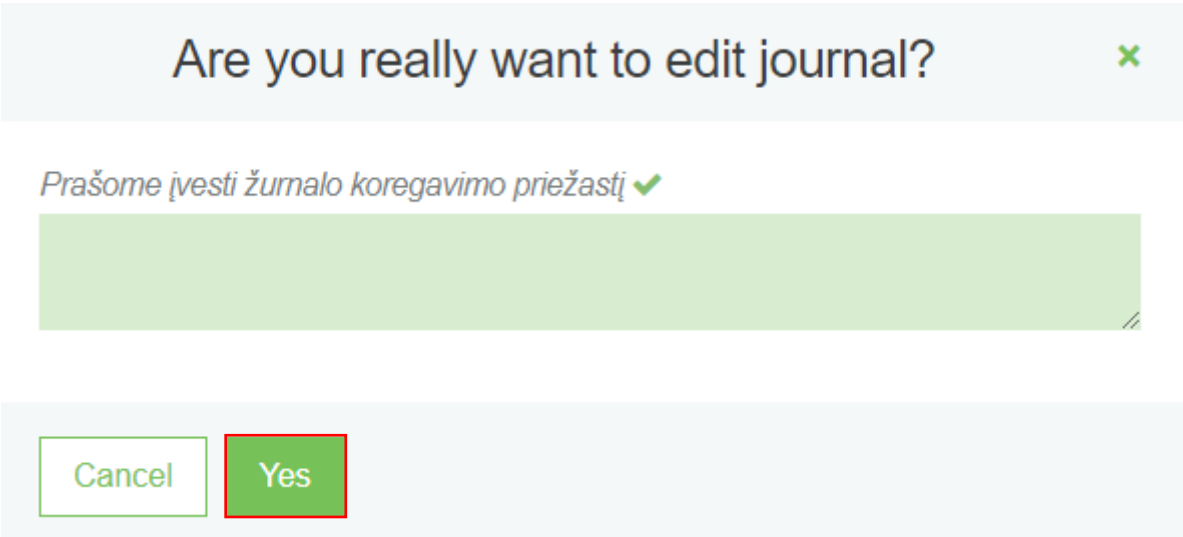


Fig. 182

If the summary is not only generated but also validated, you will need to indicate in PPWIS the reason for adjusting the log (Fig. 183). After entering the reason, select “Yes” and the status of the log will change to “Log in preparation”. You will then be able to make the changes you want in accordance with the information in section 3.3.3.Editing log entries



Sensitivity: Confidential

Fig. 183

Please note
If the journal you want to adjust belongs to a year with an annual report status of "Evaluated report", you will not be able to adjust the journal. In order for you to make the desired corrections, the report must be returned for clarification, more information about this in 3.5.4. in the section "Revision of the annual report".

3.3.5. Cumulative packaging accounting filling

If the journal is for the flow “Packages (except for reusable not deposit-defund packaging)” and if you did not exceed 5 tons of all single-use packaging in previous years, the section "Cumulative packaging accounting" (Fig. 184) will be visible in the journal. In the cumulative packaging accounting, it is possible to filter records based on specified criteria – the field in the top row is used for filtering records in the filled cumulative packaging accounting block. It is used when you want to find a specific record among the entered records based on the selected filter. The “Search” tool is used for searching, the “Clear filters” tool deletes the criteria used for filtering.

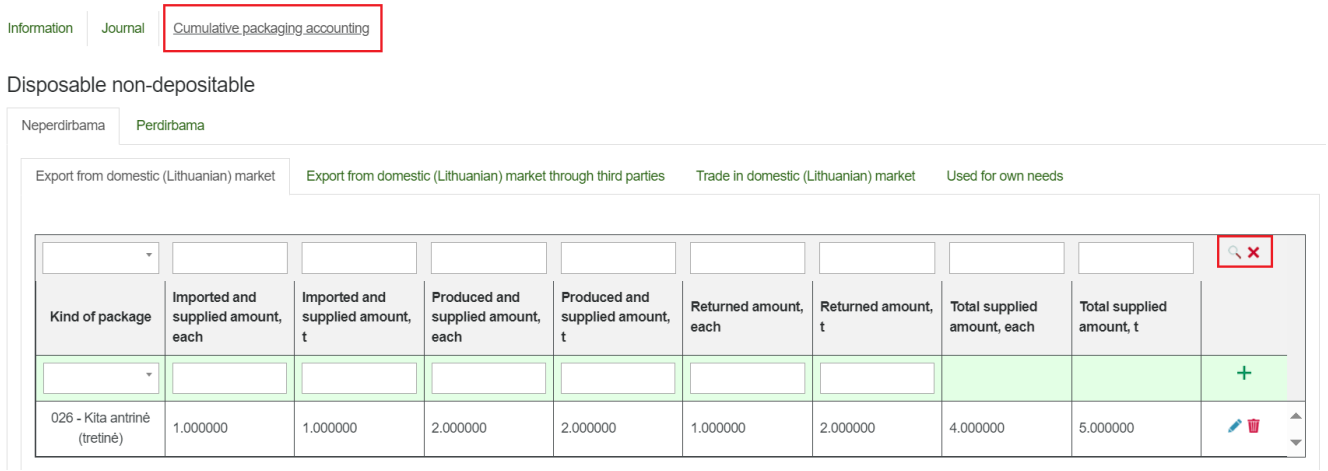


Fig. 184

The cumulative packaging accounting is filled in by indicating separately the recyclable and non-recyclable packaging. Packaging is also filled in separately according to the method of activity. To add a new entry, fill in these fields (Fig. 185):

- Kind of package – select the packaging type code and name.
- Imported and supplied amount, each. – specify the number of units (up to 6 digits after the decimal point, both positive and negative numbers are allowed).

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- Imported and supplied amount, t – specify the number in tons (up to 6 digits after the decimal point, both positive and negative numbers are allowed).
- Produced and supplied amount, each. – specify the number of units (up to 6 digits after the decimal point, both positive and negative numbers are allowed).
- Produced and supplied amount, t – specify the number in tons (up to 6 digits after the decimal point, both positive and negative numbers are allowed).
- Returned amount, each. – specify the number of units (up to 6 digits after the decimal point, both positive and negative numbers are allowed).
- Returned amount, t – specify the number in tons (up to 6 digits after the decimal point, both positive and negative numbers are allowed).

After entering the relevant information, click the "Add" symbol, and your entry will be added to the cumulative packaging accounting (Fig. 185).

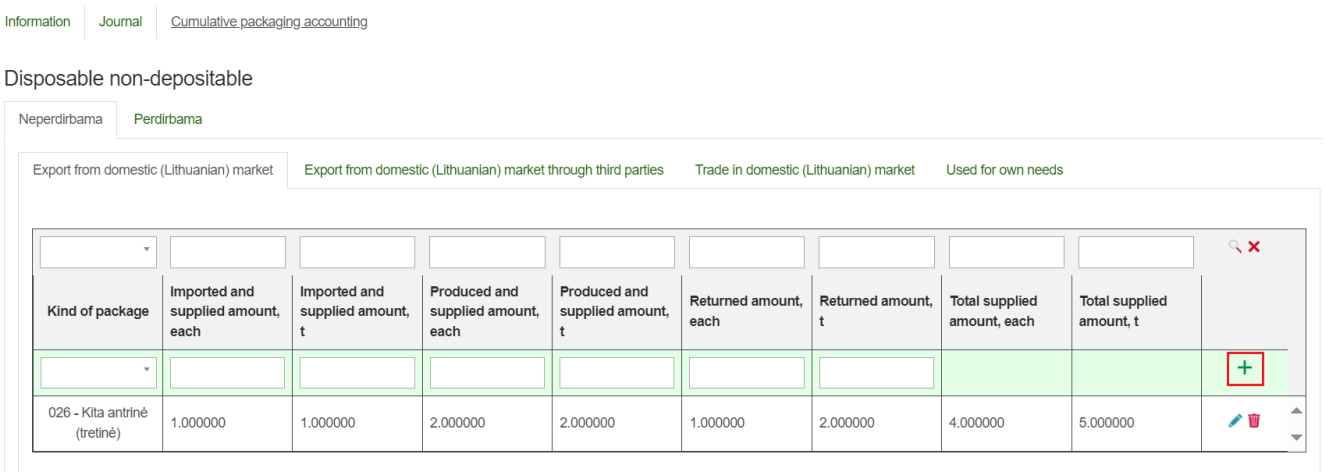

Fig. 185

3.3.6. Editing cumulative packaging accounting entries

The following tools are needed to edit cumulative packaging accounting entries:

Edit entry -

Remove entry -

Additional tools when selecting "Edit entry":

Save changes -

Cancel changes -

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Select the “Edit entry ” symbol in the log and make the desired corrections to the specific entry; the entry is saved by selecting the “Save changes” symbol; to undo the correction of the entry and not save the changes, select the “Cancel changes” symbol. The entire record can be deleted by selecting the “Remove entry” symbol (Fig. 186).

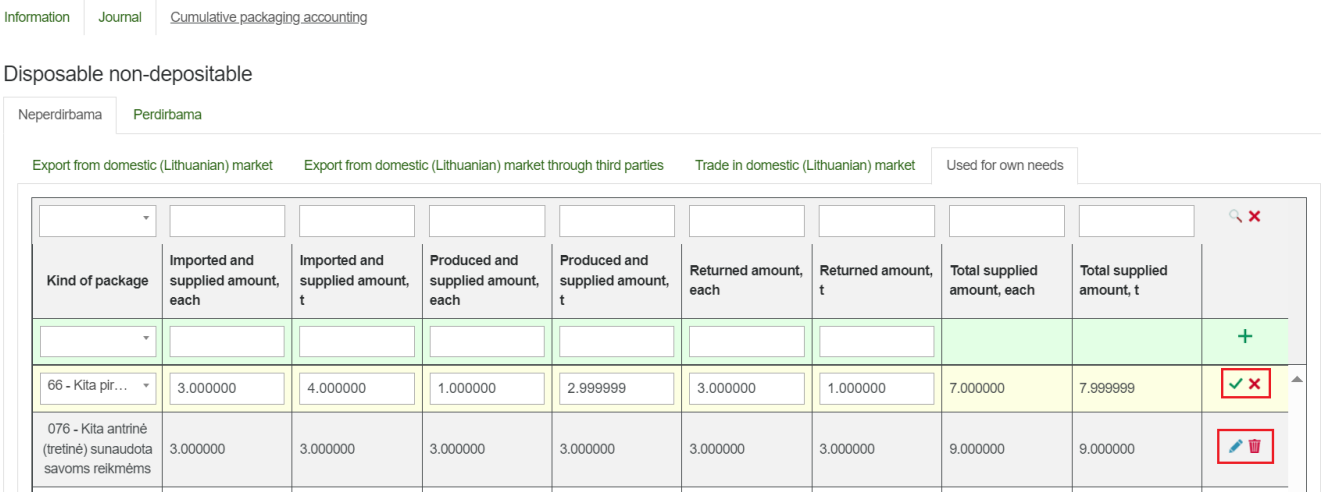

Fig. 186

3.4. Quarterly summary

P. 27.2 of the rules for handling packaging and packaging waste regulates the terms of preparation and approval of packaging accounting summaries (see the current version). After the end of a calendar quarter of a year, but no later than within 30 calendar days from the end of the quarter of the calendar year, the accounting summary of the products of that quarter is formed and approved.

3.4.1. Formation of a summary

At the end of the calendar quarter and after the completion of the packaging record-keeping log, a record-keeping summary must be drawn up and validated.

The summary is created after selecting the packaging accounting journal of the desired quarter in the "Accounting of product/packaging supply to the market" tab in the "DPI accounting" section. You will

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initiate the formation of the summary in the package accounting journal - select "Generate summary" (fig. 187) and confirm your choice in the message window.

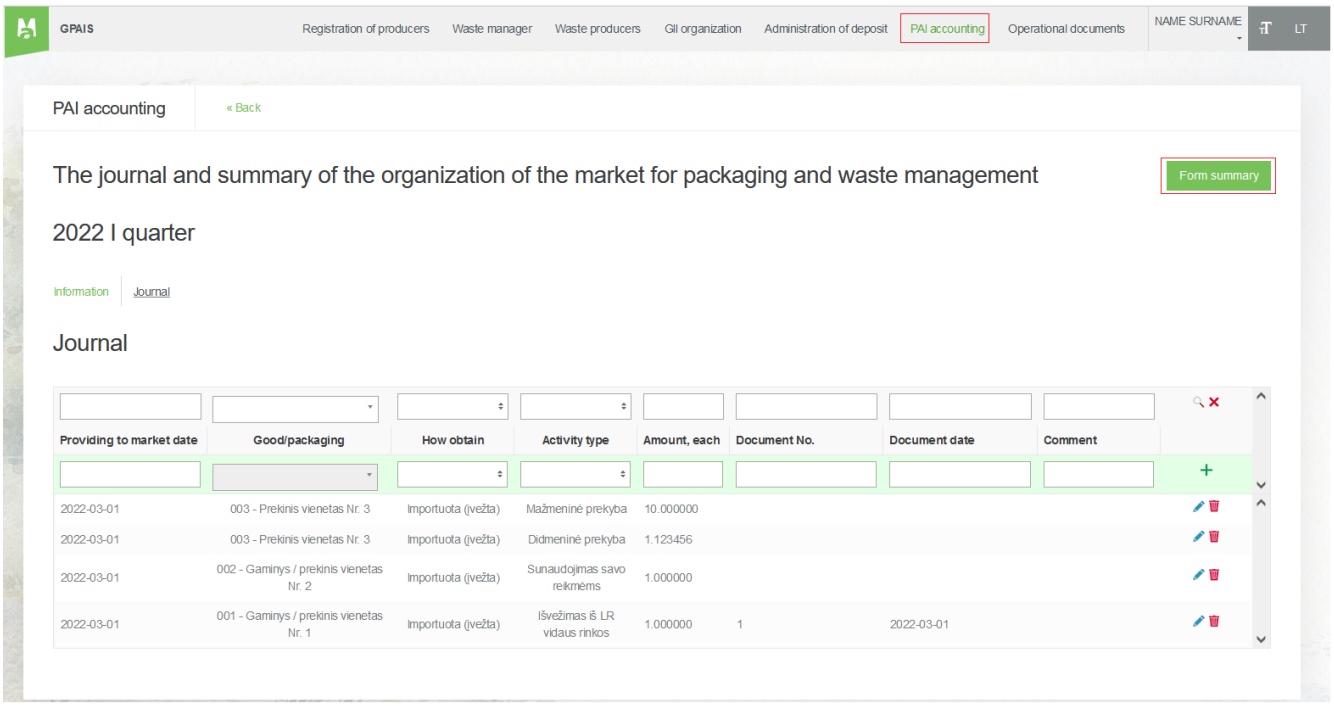

Fig. 187

After starting to form a summary, it will not be possible to adjust the entries in the packaging accounting journal. The status of the journal will change to "Summary being generated" (Fig. 188).

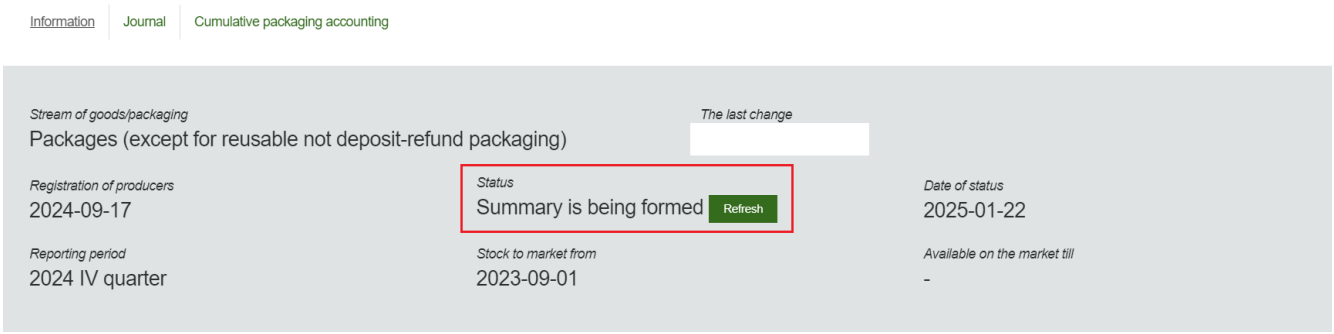

Fig. 188

When accounting summaries are created, they can be viewed by selecting the cards "Accounting summary of sales units" or "Accounting summary of sales units by types of packaging". If the cumulative packaging accounting was filled in the journal, then the summary sections “Cumulative packaging accounting’ and “Cumulative packaging accounting summary’ are also displayed. The log status changes to “Summary generated” (Fig. 189) and the log of record-keeping of packaging can be adjusted again by

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selecting “Adjust log” (more info 3.3.4. Section “Editing a log whose summary has already been formed”).

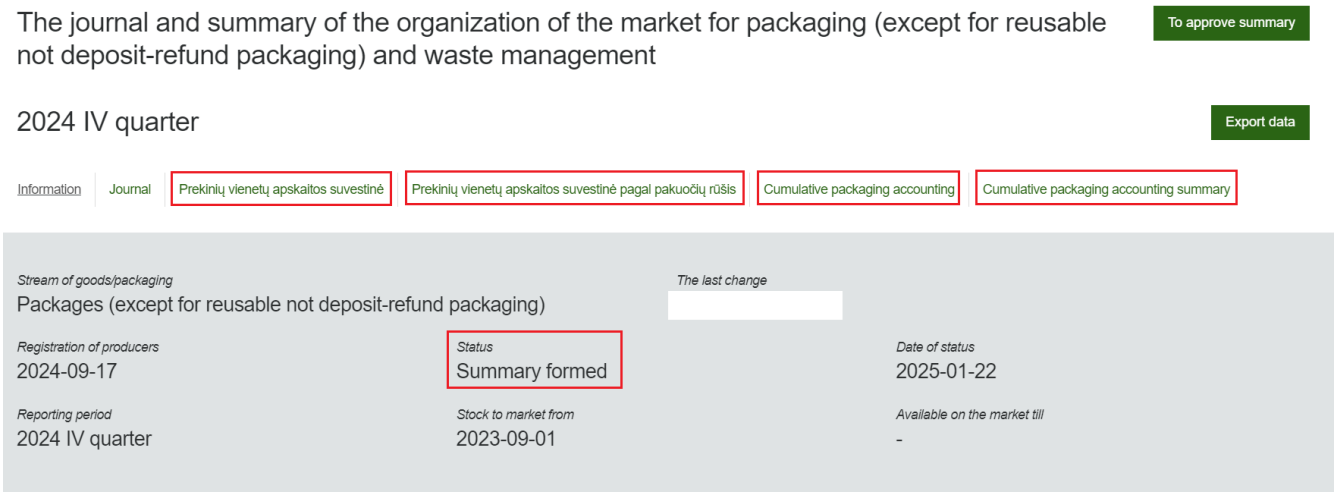

Fig. 189

The summary "Accounting summary of sales units" contains the total quantities of packaging supplied to the market by a sales unit (fig. 190), the summary "Accounting summary of sales units by type of packaging" also contains the total quantities of packaging supplied to the market and the packaging accounting data is grouped by sections analogous to the summaries "Accounting summary of sales units", however, the information in the summary is provided for each type of packaging separately according to the method of operation (Fig. 191). In the summary “Cumulative packaging accounting”, the total data of single-use non-deposit packaging entered in the journal is presented (see Fig. 194). In the summary “Cumulative packaging accounting summary’, the summary packaging accounting data is also provided, but it is grouped by packaging types (see Fig. 195).

The accounting data of recyclable and non-recyclable packaging according to single-use and reusable, deposit and non-deposit, and according to methods of operation are presented in different summary cards (Fig. 190, Fig. 191).

The cards of different packaging displayed in the summaries depend on the criteria of the packaging registered in the DPI directory - disposable/multiple use and deposit/non-deposit (for more information about registration in the DPI directory, see chapter „Registration in the Directory of Producers and Importers (DPI)“). You will only see the tabs of those packaging that are registered in the DPI summary.

The summaries show only the data of those sales units that were recorded in the journal of the reporting period (there are no zero rows). You can also see the sum of the unique sales unit's packaging

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quantities assigned to it during the quarter and recorded in the journal of the reporting period - in tons and pieces, indicated for each type of packaging separately (Fig. 191).

If you have registered more than one mode of operation related to packaging in the summary, you will see them all on different tabs (Fig. 190, fig. 191).

The summaries show only the data of those sales units that were recorded in the journal of the reporting period (there are no zero rows). You can also see the sum of the unique sales unit's packaging quantities assigned to it during the quarter and recorded in the journal of the reporting period - in tons and pieces, indicated for each type of packaging separately (Fig. 190).

If you have registered more than one mode of operation related to packaging in the summary, you will see them all on different tabs (Fig. 190, fig. 191).

The "Recyclable" card contains a summary of recyclable packaging according to the information recorded in the journal (fig. 190). The "Non-recyclable" tab contains a summary of non-recyclable packaging according to the information recorded in the journal (fig. 191).

The "Disposable non-deposit" card provides a summary of disposable non-deposit packaging according to the information recorded in the journal (fig. 190). The packaging weight of the sales unit is calculated automatically in the summaries, based on the packaging weight of the specified sales unit, the number of products in the package, and the receipts and releases of the sales unit by the selected method of operation.

The "Reusable non-deposit" card provides a summary of reusable non-deposit packaging according to the information recorded in the journal (fig. 191). The packaging weight of the sales unit in the summary is calculated automatically, based on the packaging weight of the specified sales unit, the number of products in the package, and the receipts and releases of the sales unit by the selected method of operation.

Sensitivity: Confidential

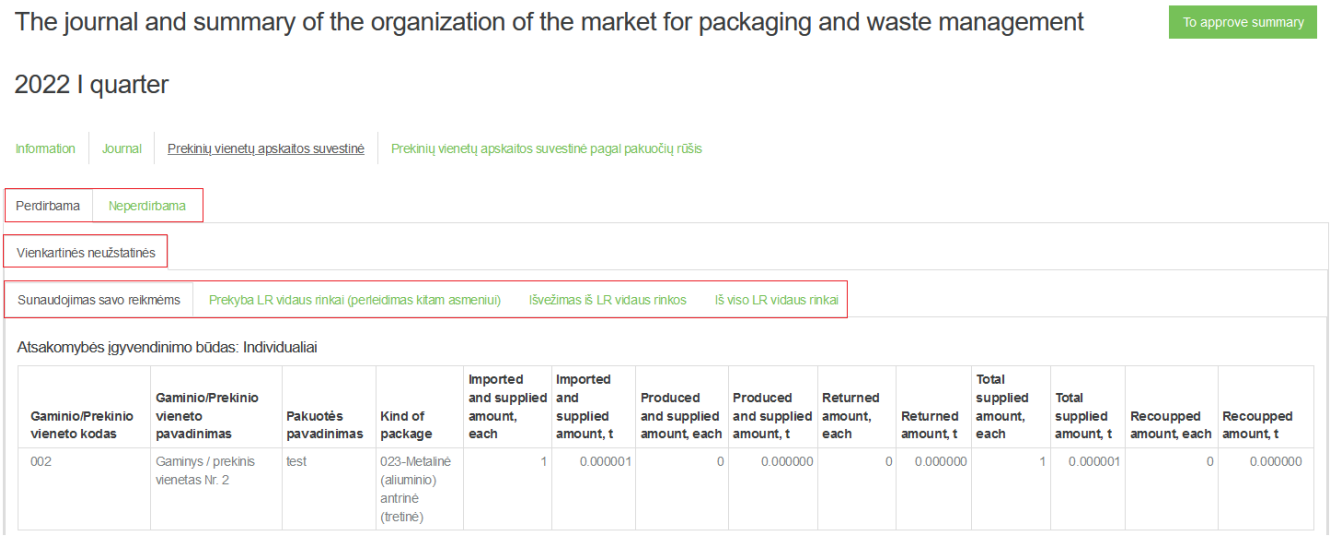


Fig. 190

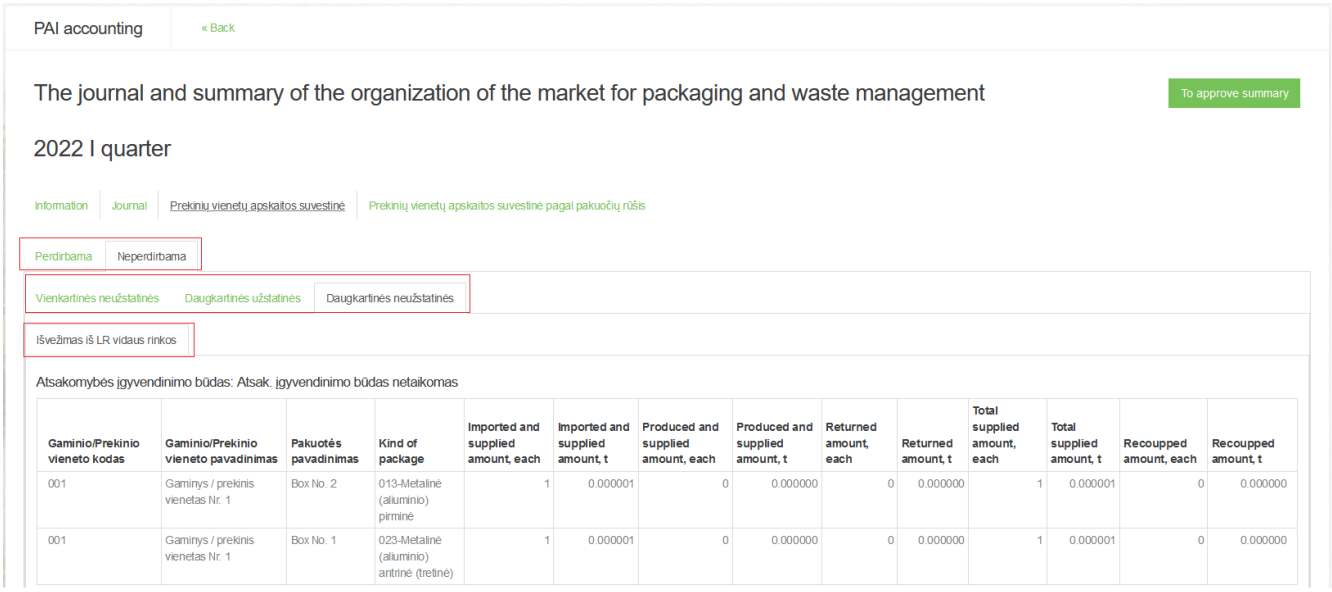
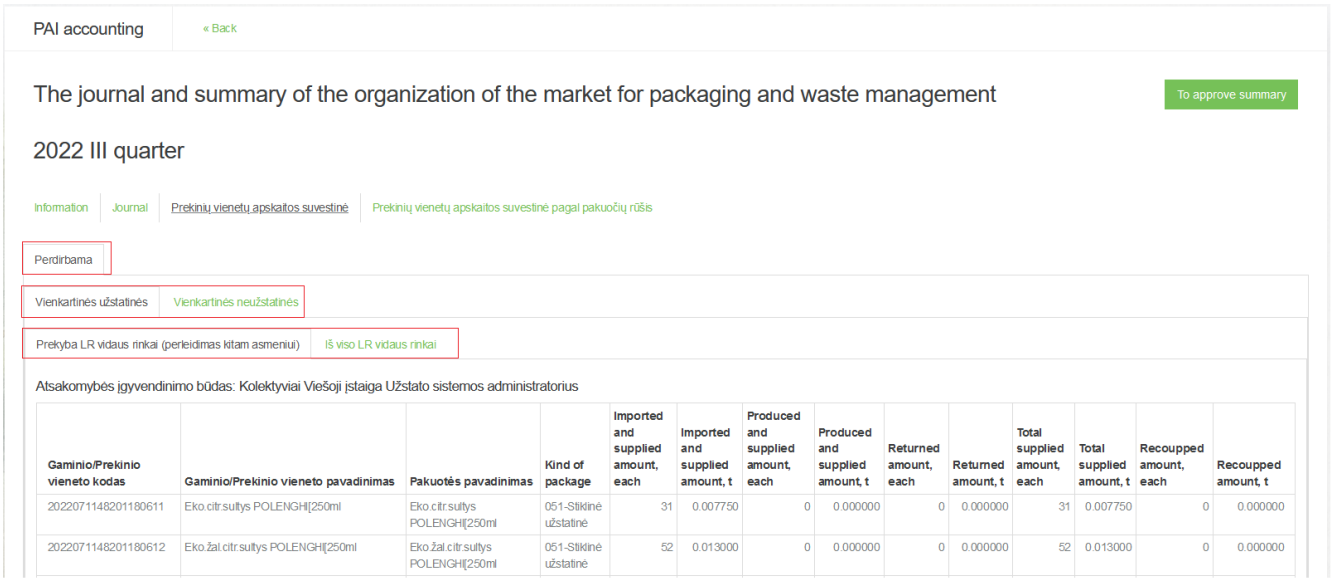


Fig. 191

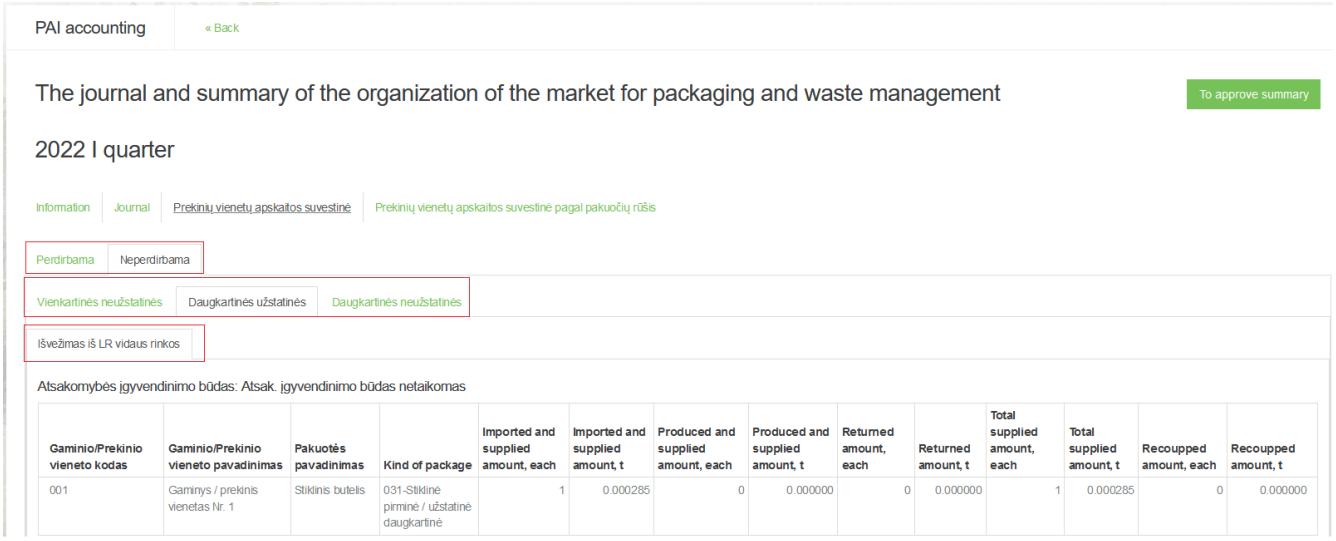
The "Disposable deposit" and "Reusable deposit" tabs contain a summary of deposit packaging according to the information recorded in the journal (Fig. 192 and fig. 193, respectively). The packaging weight of the sales unit is calculated automatically in the summary, based on the packaging weight of the specified sales unit, the number of products in the package, and the receipts and releases of the sales unit by the chosen method of operation.

Sensitivity: Confidential



Gaminio/Prekinio vieneto kodas	Gaminio/Prekinio vieneto pavadinimas	Pakuotės pavadinimas	Kind of package	Imported and supplied amount, each	Imported and supplied amount, t	Produced and supplied amount, each	Produced and supplied amount, t	Returned amount, each	Returned amount, t	Total supplied amount, each	Total supplied amount, t	Recoupped amount, each	Recoupped amount, t
2022071148201180611	Eko.citr.sultys POLENGH[250ml	Eko.citr.sultys POLENGH[250ml	051-Stiklinė užstatinė	31	0.007750	0	0.000000	0	0.000000	31	0.007750	0	0.000000
2022071148201180612	Eko.žal.citr.sultys POLENGH[250ml	Eko.žal.citr.sultys POLENGH[250ml	051-Stiklinė užstatinė	52	0.013000	0	0.000000	0	0.000000	52	0.013000	0	0.000000

Fig. 192



Gaminio/Prekinio vieneto kodas	Gaminio/Prekinio vieneto pavadinimas	Pakuotės pavadinimas	Kind of package	Imported and supplied amount, each	Imported and supplied amount, t	Produced and supplied amount, each	Produced and supplied amount, t	Returned amount, each	Returned amount, t	Total supplied amount, each	Total supplied amount, t	Recoupped amount, each	Recoupped amount, t
001	Gaminys / prekinis vienetas Nr. 1	Stiklinis butelis	031-Stiklinė pirminė / užstatinė daugkartinė	1	0.000285	0	0.000000	0	0.000000	1	0.000285	0	0.000000

Fig. 193

Sensitivity: Confidential

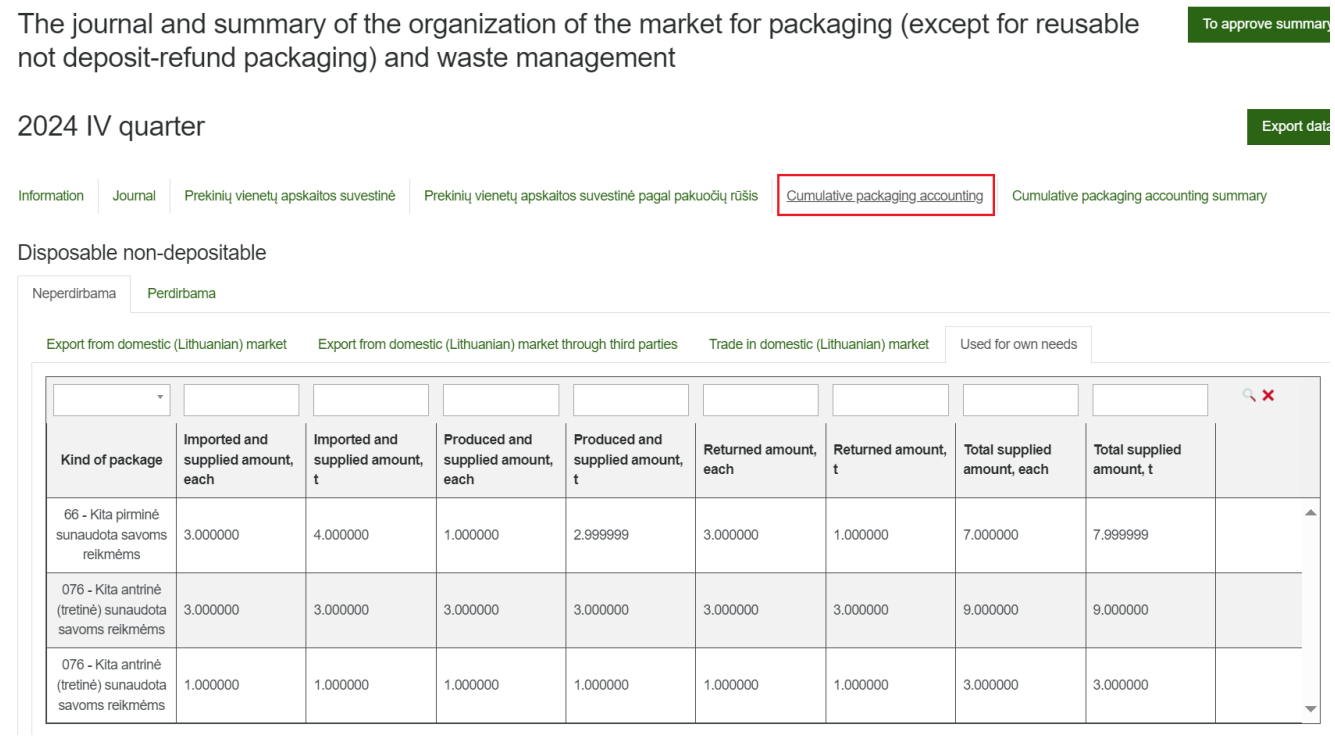


Fig. 194

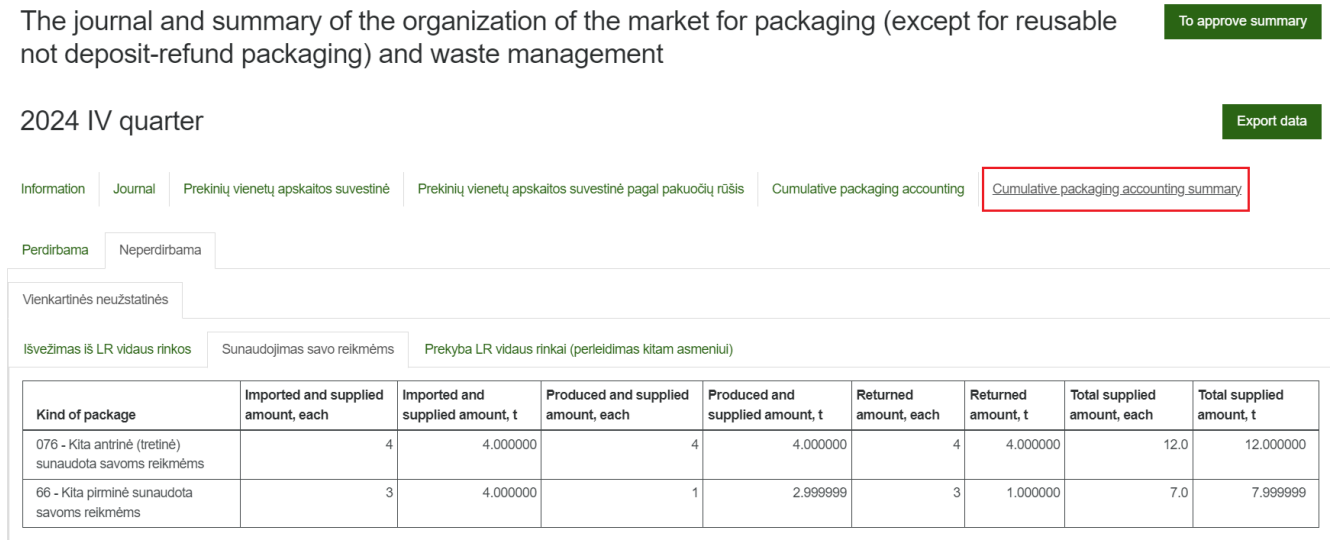


Fig. 195

Please note
The cards "Accounting summary of sales units" and "Accounting summary of sales units by types of packaging" show the method of fulfillment of responsibility registered in the DPI summary for the selected method of packaging activity. Make sure that the indicated method is correct. If you have noticed incorrect information, you can correct the data in the DPI under "DPI registration".

Sensitivity: Confidential

Please note
In the accounting summary of sales units by type of packaging, the total amount of packaging of a specific type is shown according to the method of operation, but the total amount of packaging of a specific category is not shown according to the method of operation.
Total amounts of packaging quantities by type or by type and category may be required if you have an agreement with a licensed organization uniting manufacturers and importers for the collective performance of DPI obligations.

Important!
When the packaging information of a sales unit changes, this must also be reflected in the packaging accounting journal.
If the packaging information of a sales unit changes during the period for which you are accounting for the packaging, you must record the release of a sales unit in the packaging accounting journal on the last day the old package of the sales unit was valid. The next release of such a sales unit should be recorded for the period from the change in the packaging information to the date when you record the entries in the packaging accounting.
Such recording of sales units in the packaging accounting will ensure the proper transfer of data to the packaging accounting summary.

To ensure that the summaries are generated automatically, you need to check the checkbox 'Automatic formation and approval of summary and annual reports' in the "Accouting of goods/packaging stock to market"window (Fig. 196). Then, the summary will be automatically generated on the 29th day of the following month after the end of the quarter.

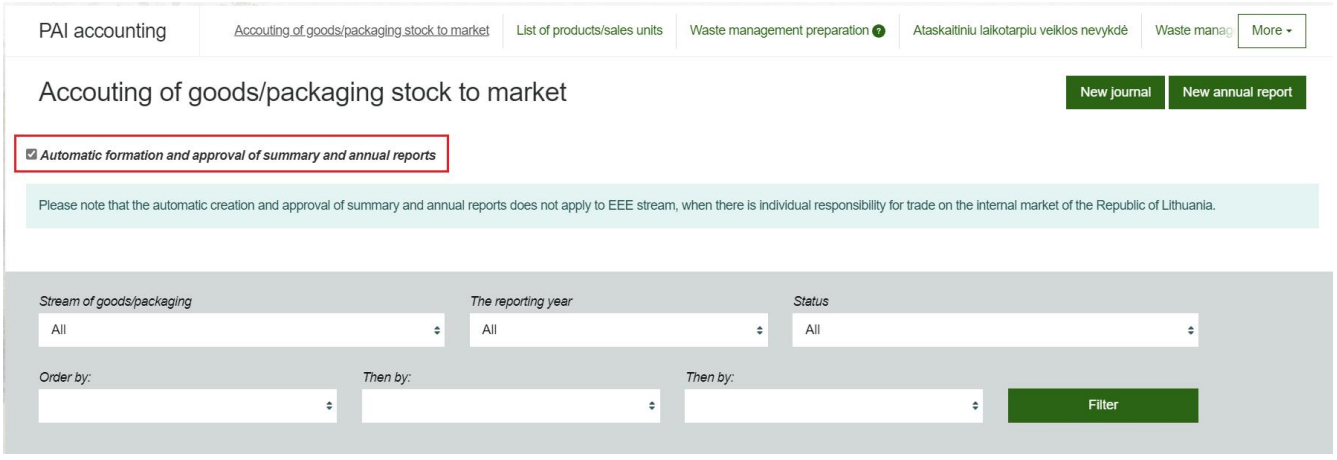
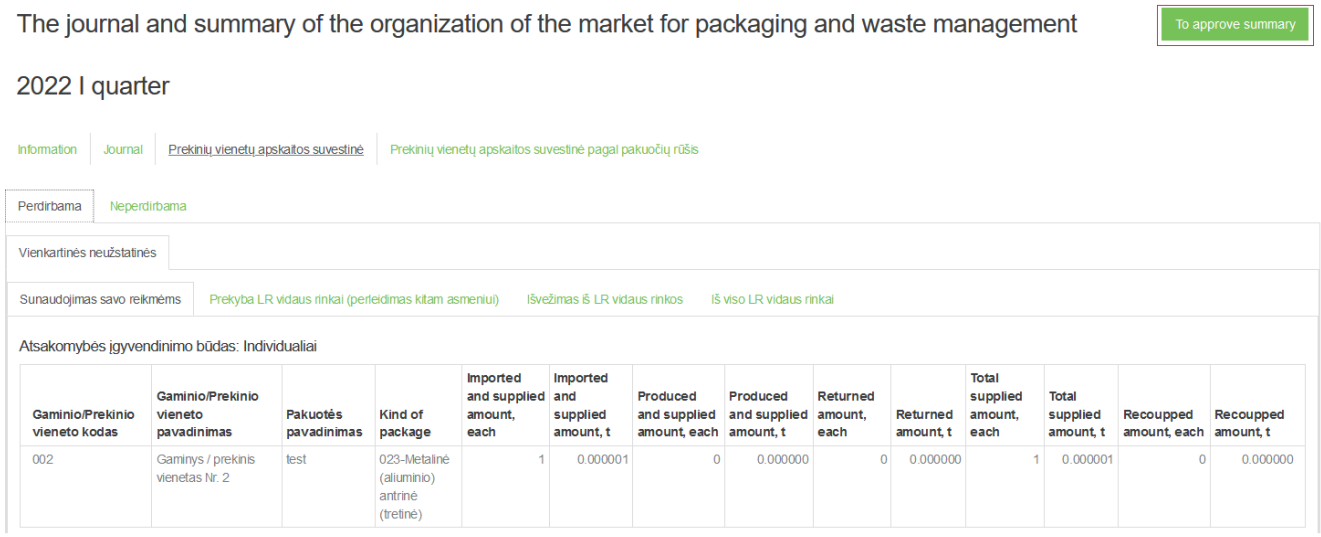


Fig. 196

Sensitivity: Confidential

3.4.2. Approval of the summary

The generated summary is approved in the packaging accounting journal by selecting "Approve summary" (fig. 197). Confirm your choice in the window that opens.



Gaminio/Prekinio vieneto kodas	Gaminio/Prekinio vieneto pavadinimas	Pakuotės pavadinimas	Kind of package	Imported and supplied amount, each	Imported and supplied amount, t	Produced and supplied amount, each	Produced and supplied amount, t	Returned amount, each	Returned amount, t	Total supplied amount, each	Total supplied amount, t	Recoupped amount, each	Recoupped amount, t
002	Gaminys / prekinis vienetas Nr. 2	test	023-Metalinė (aliuminio) antrinė (tretinė)	1	0.000001	0	0.000000	0	0.000000	1	0.000001	0	0.000000

Fig. 197

To ensure that the summaries are automatically approved, you need to check the checkbox “Automatic formation and approval of summary and annual reports” in the “Accouting of goods/packaging stock to market” window (Fig. 90). Then, the summary will be automatically approved on the 30th day of the following month after the end of the quarter.

3.4.3. Delay in approving the summary

If there is a delay in approving the packaging record-keeping summary, you will have to indicate the reason for the delay when approving it. Specify the reason for the delay and select “Approve” (Fig. 198).

Sensitivity: Confidential

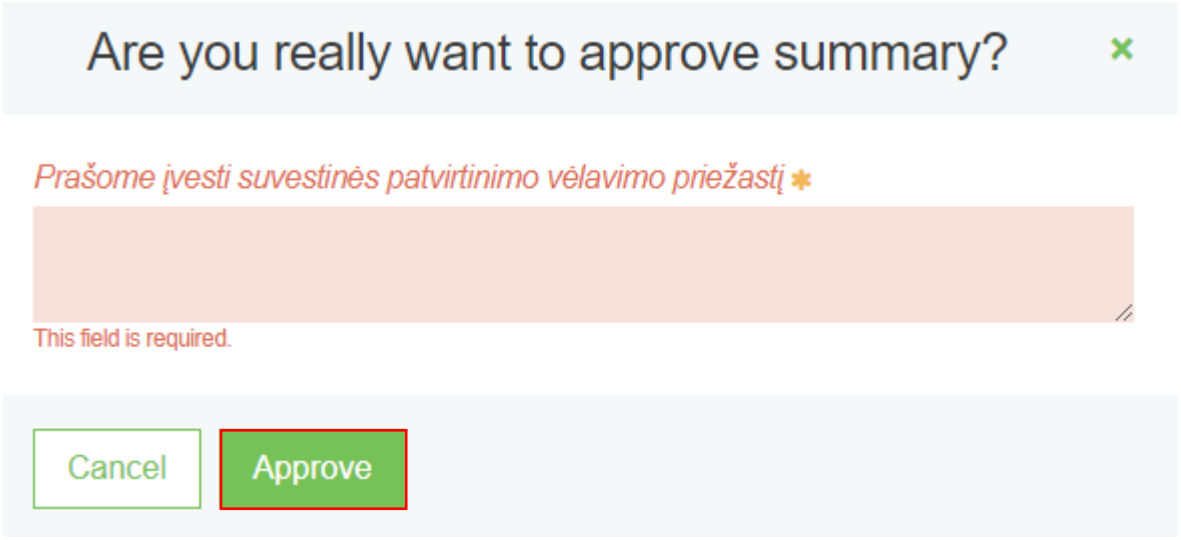


Fig. 198

3.5. Creation and submission of annual report

3.5.1. New annual report

P. 27 of the Packaging and Packaging Waste Management Rules regulates the deadlines for drawing up and approving the packaging accounting annual report (see the current edition). At the end of the calendar year, the producer and/or importer shall create the Report for the previous calendar year according the PPWIS at least within 30 calendar days after the end of the calendar year and submit it to the Environmental Protection Agency at least within 50 calendar days after the end of the calendar year. In case the company's activity is terminated or company is registered out, the annual packaging accounting report must be prepared and submitted to the Environmental Protection Agency for evaluation before the termination of the company's activities or before the company is registered out.

The annual product accounting report is developed under the section "PI record-keeping" on the card "Record-keeping of products/packaging making available on the market". To initiate the creation of annual report, select "New annual report'". In the new window the product/packaging flow has to be selected- from the list select "Packaging" and the year for which you want to create an annual report. Once you have entered the information, select "Create" (Fig. 199) and the annual report will be generated automatically (this may take up to ten and more minutes).

Sensitivity: Confidential

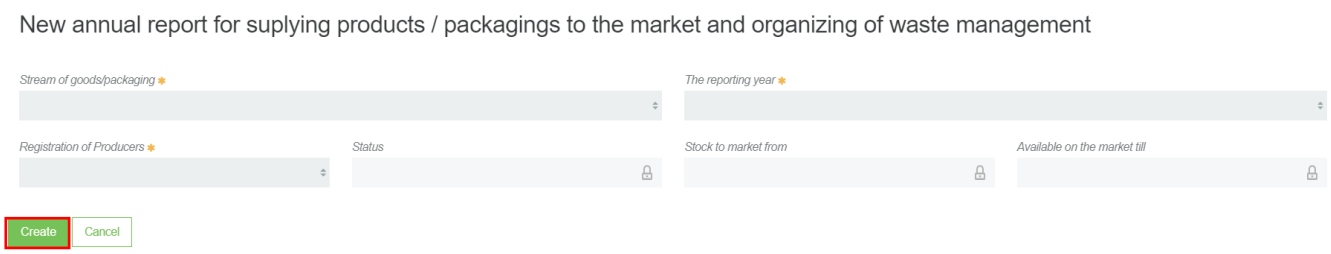


Fig. 199

Please note
Before starting to generate annual report, make sure that the status of all quarterly accounting record summaries is "Summary approved". Otherwise, you will not be able to create an annual report (Fig 200).
If an economic entity ceases DPI activities in the course of the year, then the report is submitted after the cessation of activities. In this case, the report is submitted when summaries for the quarters during which the activity was carried out - from the beginning of the year until the cessation of the activity - have been generated and approved.
If an economic entity commenced DI activities in the course of the year, the report is submitted when summaries for the product accounting period - from the beginning of the activity to the end of the year - have been generated and approved.

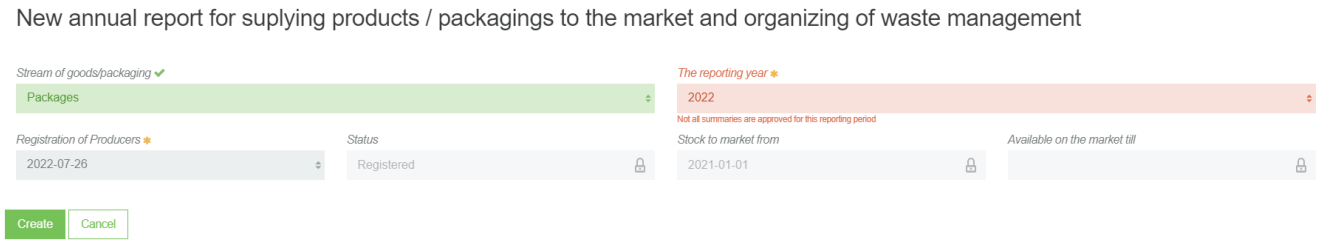


Fig. 200

Please note
There can only be one valid packaging record-keeping report for the selected product flow and reporting year.

A new document - annual report - will be created in the "Record-keeping of products/packages making available on the market" tab. The report will be available to view when its status changes to "Generated", select "Preview" to view the report (Fig. 201).

Sensitivity: Confidential

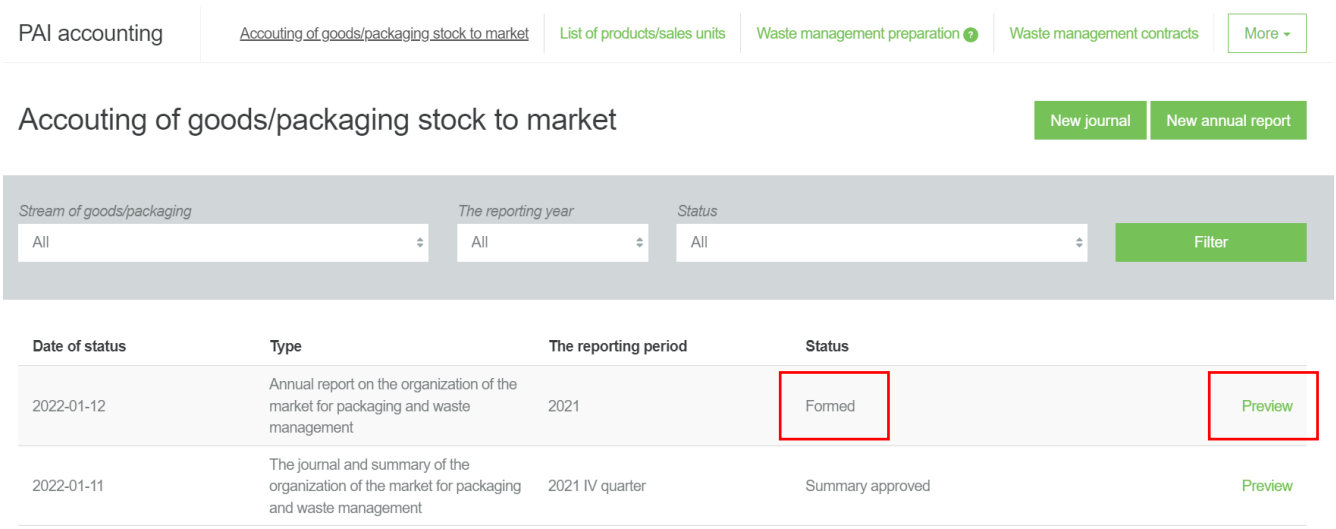


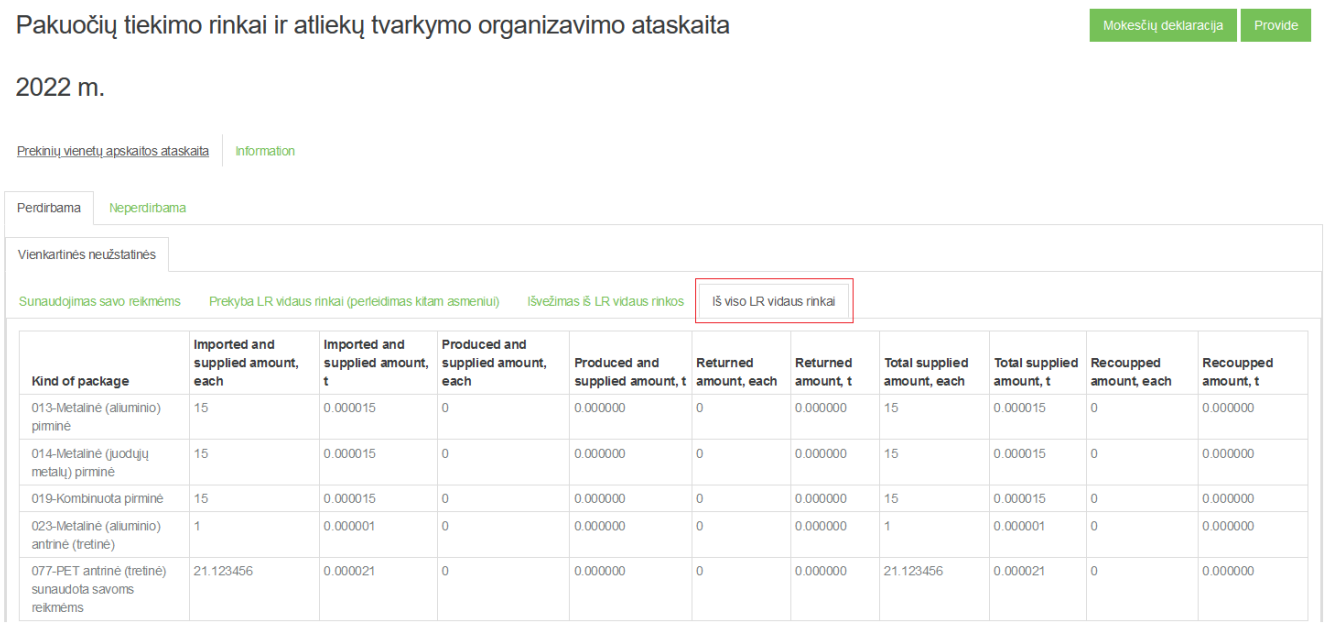
Fig. 201

Annual Report presents the aggregate accounting data for the year. Accounting data for recyclable and non-recyclable packaging according to disposable and reusable, deposit and non-deposit, and according to activity methods are presented in different report tabs (Fig. 202).

The tabs of different packaging seen in the summary depend on the criteria of packaging registered in the DPI directory - disposable/multiple use and deposit/non-deposit (for more information about registration in the DPI directory, see chapter 3.1. "Registration in the Directory of Manufacturers and Importers (DPI)"). You will only see the tabs of such packaging that is registered in the DPI summary.

The information in the report is presented for each type of packaging separately according to the method of operation, and the total quantities of packaging supplied to the Lithuanian market are indicated on the tab "The total for the domestic market of the Republic of Lithuania".

Sensitivity: Confidential



Kind of package	Imported and supplied amount, each	Imported and supplied amount, t	Produced and supplied amount, each	Produced and supplied amount, t	Returned amount, each	Returned amount, t	Total supplied amount, each	Total supplied amount, t	Recoupped amount, each	Recoupped amount, t
013-Metalinė (aliuminio) pirminė	15	0.000015	0	0.000000	0	0.000000	15	0.000015	0	0.000000
014-Metalinė (juodųjų metalų) pirminė	15	0.000015	0	0.000000	0	0.000000	15	0.000015	0	0.000000
019-Kombinuota pirminė	15	0.000015	0	0.000000	0	0.000000	15	0.000015	0	0.000000
023-Metalinė (aliuminio) antrinė (tretinė)	1	0.000001	0	0.000000	0	0.000000	1	0.000001	0	0.000000
077-PET antrinė (tretinė) sunaudota savoms reikmėms	21.123456	0.000021	0	0.000000	0	0.000000	21.123456	0.000021	0	0.000000

Fig. 202

Please note
The annual packaging report separates information on recyclable and non-recyclable packaging. This is important when submitting a tax declaration for environmental pollution with packaging waste to the State Tax Inspectorate, as the tariffs for recyclable and non-recyclable packaging differ.

Once the annual report is generated, a section titled "Aggregate data on single-use plastic products" is displayed. By selecting this section, a form opens, which contains tables according to the packaging materials specified in the PAIS registration. The name of the material, along with the table, is displayed only if the material is listed in the DPI registration. Each row in the table shows the product name, with fields to be filled in next to it (Fig. 203).

In each table, the user can fill in the following data:

1. Product name – values are taken from the "Single-use plastic products" classifier's "Name" column.

2. Imported supplied quantity, pcs – the number of units is specified (up to 6 decimal places can be entered, both positive and negative numbers are allowed).

3. Imported supplied quantity, tons – the number in tons is specified (up to 6 decimal places can be entered, both positive and negative numbers are allowed).

4. Manufactured supplied quantity, pcs – the number of units is specified (up to 6 decimal places can be entered, both positive and negative numbers are allowed).

Sensitivity: Confidential

5. Manufactured supplied quantity, tons – the number in tons is specified (up to 6 decimal places can be entered, both positive and negative numbers are allowed).

6. Exported quantity, pcs – the number of units is specified (up to 6 decimal places can be entered, both positive and negative numbers are allowed).

7. Exported quantity, tons – the number in tons is specified (up to 6 decimal places can be entered, both positive and negative numbers are allowed).

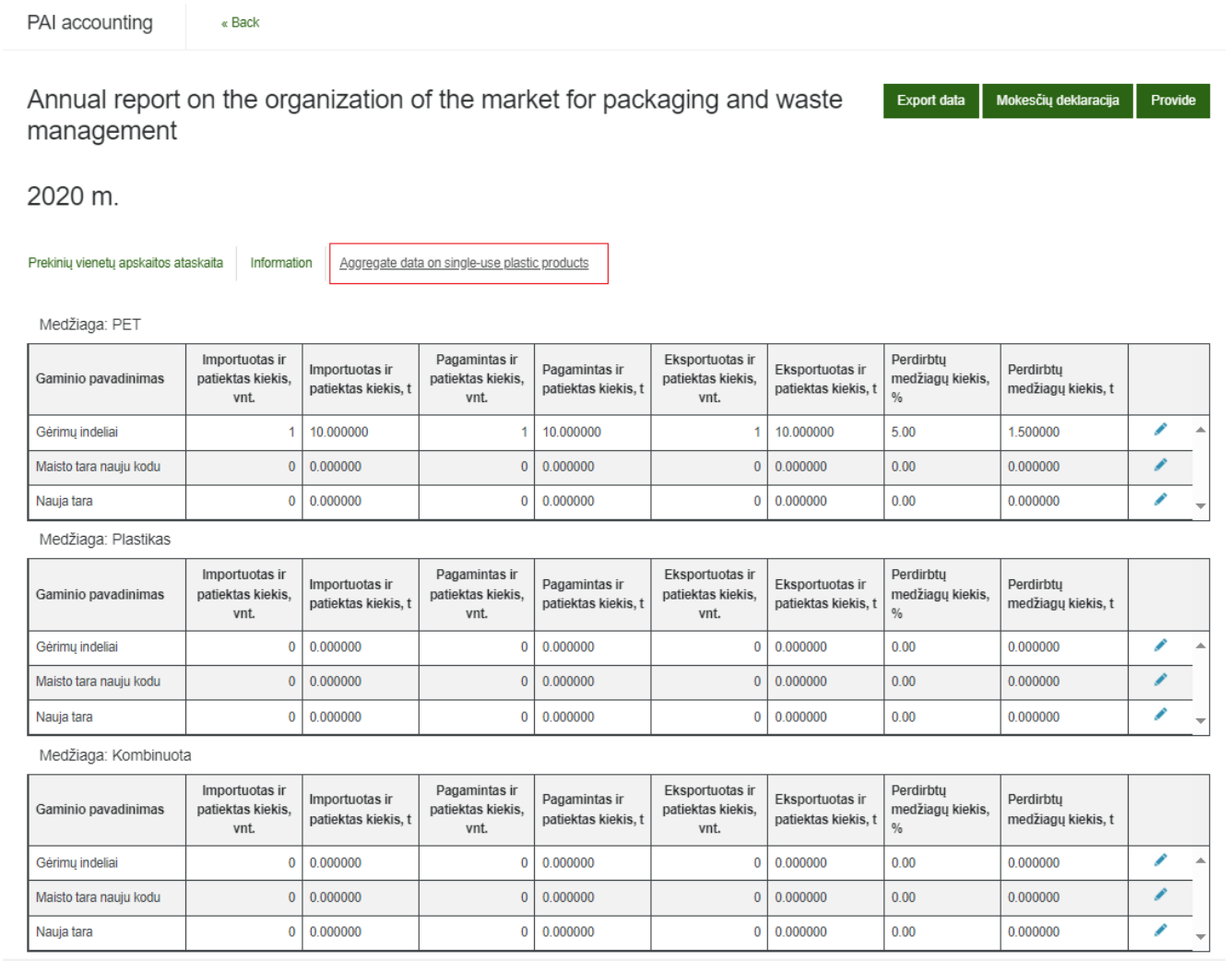


Fig. 203

To edit the row data in the table, select the "Edit record" symbol and make the desired corrections to the specific entry. The entry is saved by selecting the "Save changes" symbol. If you wish to cancel the changes and not save the modifications, select the "Cancel changes" symbol (Fig. 204).

Sensitivity: Confidential

Fig. 204

To ensure that the annual reports are generated automatically, you need to check the checkbox "Automatic formation and approval of summary and annual reports" in the "Accouting of goods/packaging stock to market" window (Fig. 196). Then, the report will be automatically generated on January 30th of the following year.

3.5.2. Submission of annual report

Annual Packaging Record-Keeping Report is submitted by selecting "Submit" in the generated annual report (Fig. 205). Confirm your choice in the message window that opens.

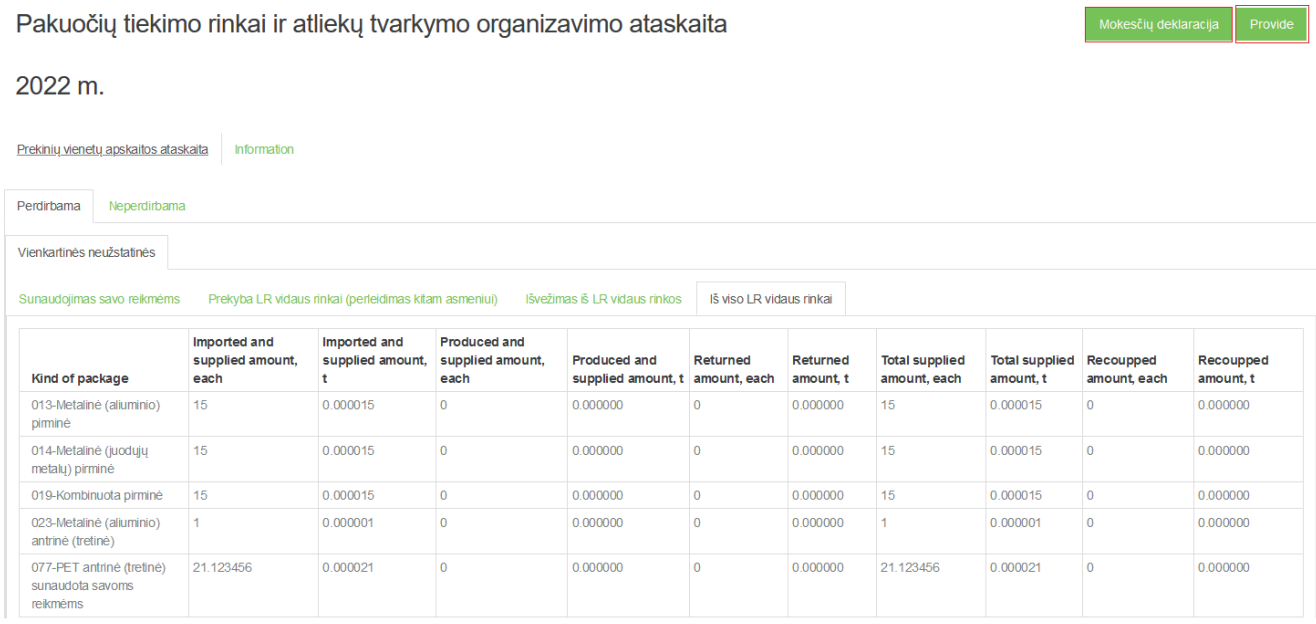


Fig. 205

Once the Annual Packaging Record-Keeping Report has been submitted for assessment, the status of the report changes to "Report under assessment"

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Please note
Packaging Accounting Report is evaluated by specialists from the Environmental Protection Agency.
After further analysis, the status of Packaging Record-Keeping Report may be changed to 'Accepted' or 'Not Accepted'.

The annual package accounting report has an additional function - the creation of a tax declaration for environmental pollution. Select "Tax declaration" (Fig. 205) and the tax for environmental pollution with packaging waste declaration form (FR0524) will be downloaded to your device, where the packaging quantities according to the specified packaging types from the annual report will be transferred. You will need to fill out the rest of the declaration information yourself.

Please note
The declaration generated by the PPWIS does not distinguish between the quantities of installed batteries and accumulators, so you will have to amend the declaration yourself to include only the quantities of non-built-in batteries and accumulators.

To ensure that the annual reports are submitted automatically, you need to check the checkbox "Automatic formation and approval of summary and annual reports' in the "Accouting of goods/packaging stock to market" window (Fig. 196). Then, the report will be automatically submitted on February 19th of the following year.

3.5.3. Not accepted annual report

P. 28 of the Packaging and Packaging Waste Management Rules (see the current version) provides that the Environmental Protection Agency annually by 1st April evaluates the submitted annual packaging accounting reports and accepts it without identifying any deficiencies in this report. If the Environmental Protection Agency identifies deficiencies in the submitted annual packaging accounting reports, such annual packaging accounting reports are rejected using PPWIS and are considered as not submitted, if a corrected annual packaging accounting report in accordance with the specified deficiencies is not submitted within a period of 20 calendar days.

The submitted annual packaging accounting report may not be accepted if deficiencies are identified in the report - the status of the report will change to "Not accepted" and in the comments section of the report you will see the reason why the report was not accepted (Fig. 206).

Sensitivity: Confidential

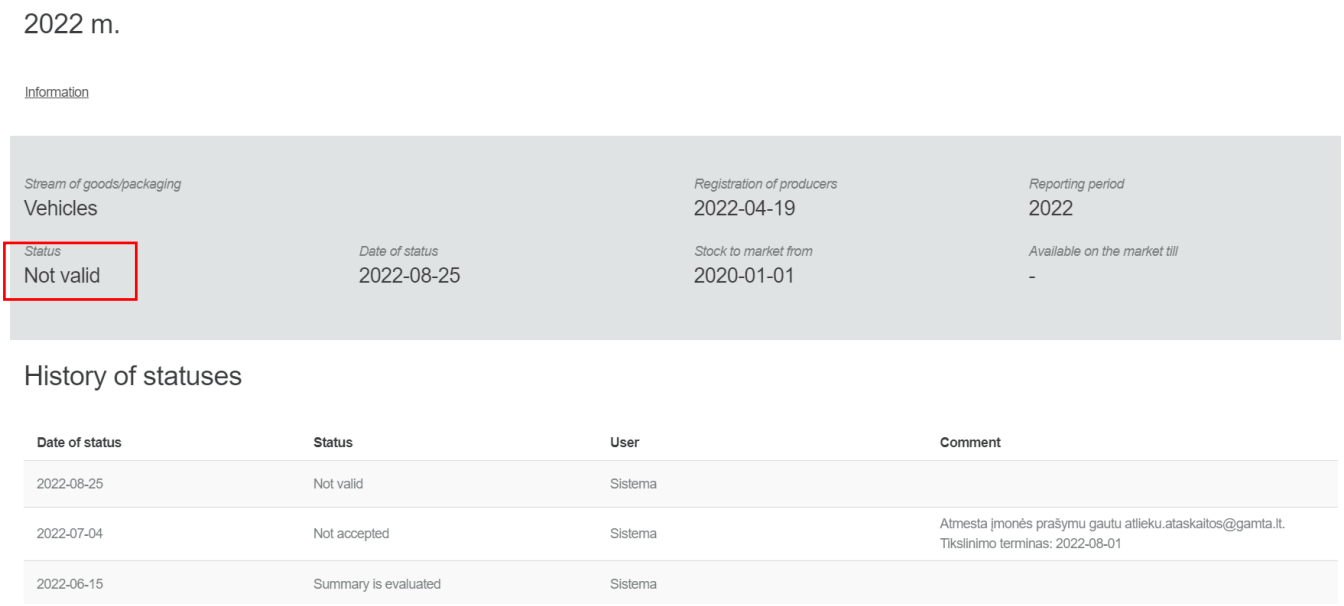

Fig. 206

3.5.4. Revision of the annual report

The annual report must be revised if its status changes to "Not accepted" or if an economic entity notices errors in the accounting of products.

The economic entity can adjust the annual packaging accounting report by itself if the status of the report is "Created", "Not accepted" or "Accepted".

If the status of the annual packaging accounting report is "Report under evaluation", the business entity will not be able to adjust the report itself. The business entity must apply to the Environmental Protection Agency for the possibility of correcting the annual report submitted for evaluation. The status of the annual report returned for correction will change to "Not accepted" and the necessary corrections can be made.

In the annual packaging accounting report, the errors are corrected and other corrections are made by adjusting the necessary quarterly product accounting journals. More information about editing the journal can be found in 3.3.4. in the section "Editing a journal whose summary has already been formed".

After corrections, form anew the quarterly packaging accounting statement and approve them and form and submit new annual report. Information on the formation and approval of summaries is provided in the sections 3.4.1. „Formation of a summary“ ir 3.4.2 „Approval of the summary“, information about the creation and submission of annual reports is provided in the sections3.5.1. „New annual report“ ir 3.5.2 „Submission of annual report“.

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4. Proving documents and waste management contracts

4.1. Documents proving waste management

Producers and/or importers that have contracts with licensed organizations or with waste handlers can receive documents proving waste management of products and packaging supplied to the domestic market of The Republic of Lithuania.

The manufacturer and/or importer can review and accept/reject the documents proving the waste management of products/packaging waste. These documents can be viewed in the "DPI Accounting" section by selecting the "Proving documents" section, which provides a general list of supporting documents (Fig. 207). It contains documents issued by licensed organizations uniting product/packaging manufacturers and importers and product/packaging waste handlers using PPWIS.

Please note
Documents that confirm waste management of packaging, batteries or accumulators, taxable products (except batteries and accumulators) provide tax exemptions for packaging waste pollution and tax for taxable product waste pollution.

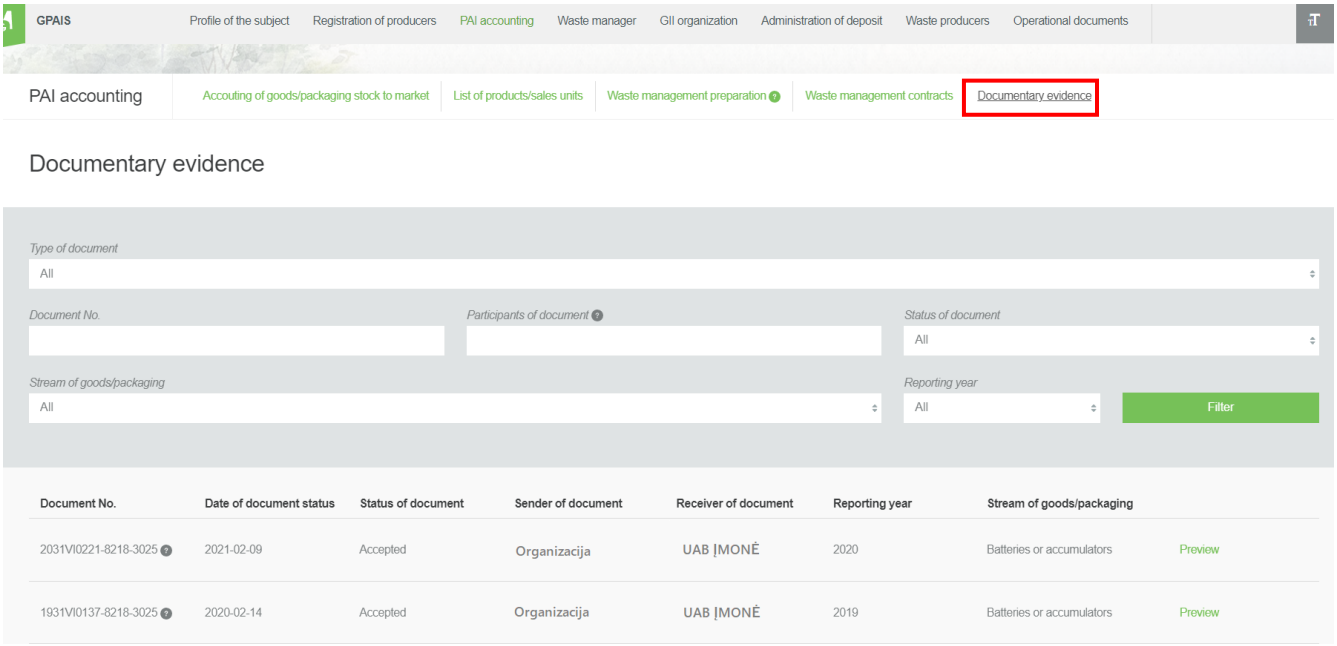

Fig. 207

In the list, you can select filtering criteria based on document type, document No, document status (saved, submitted, accepted, rejected), product/packaging flow, reporting year. After selecting the desired criteria, the "Filter" button is pressed and all supporting documents according to the specified criteria are presented. To view a specific document, press the "View" button on its line (Fig. 208).

Sensitivity: Confidential

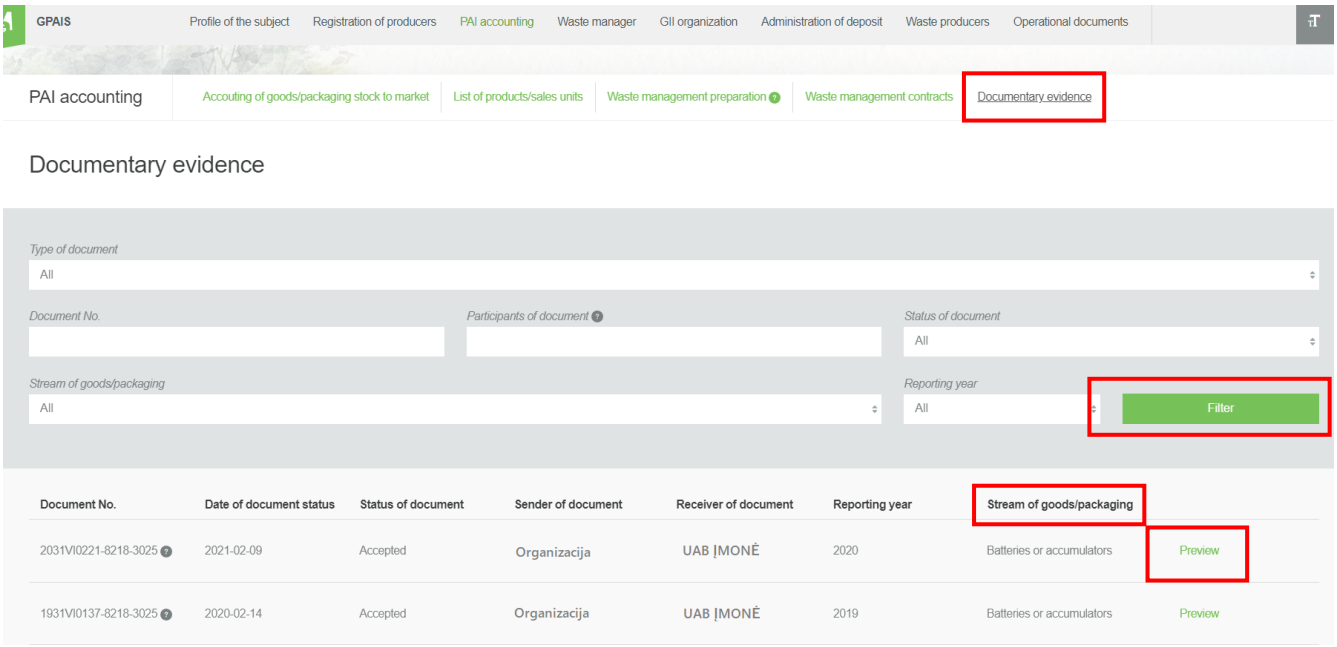

Fig. 208

After clicking the "View" button, a window opens with detailed information on the supporting document - it indicates the amount of processed product/packaging waste in tons. After reviewing the DPI data provided in the document, the subject must accept or reject the supporting document by pressing the "Accept" or "Reject" buttons, respectively (Fig. 209).

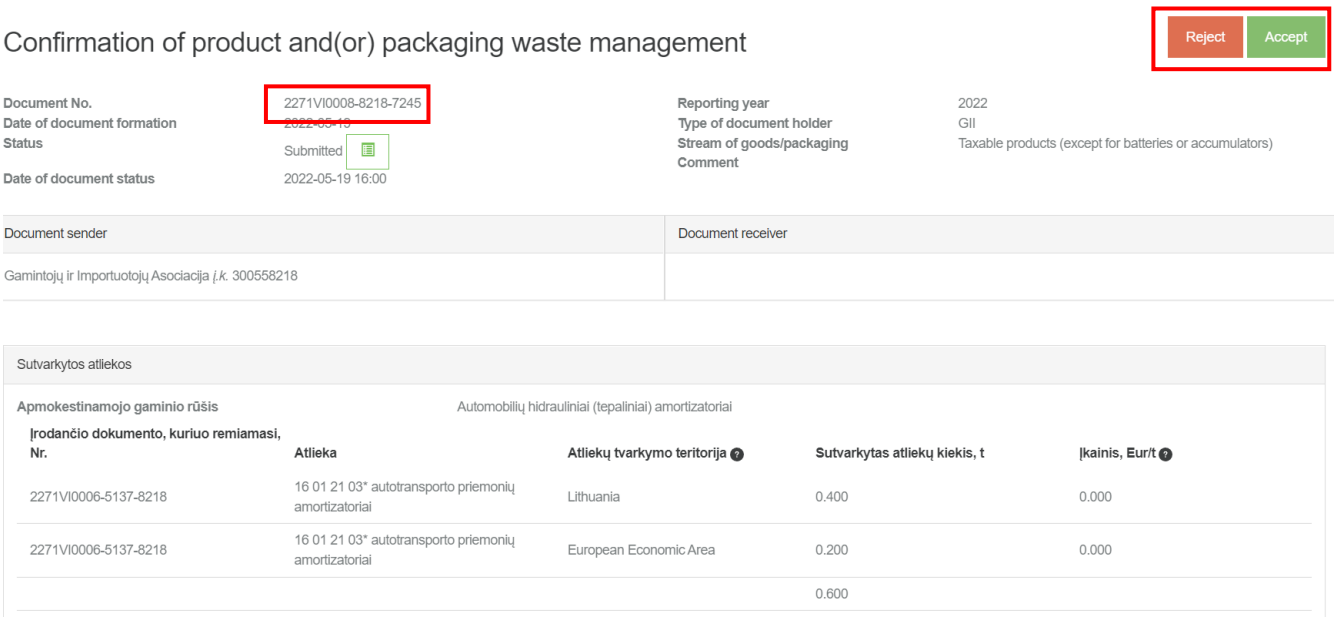

Fig. 209

Sensitivity: Confidential

When an entity approves the proving document, its status changes from "Submitted" to "Accepted".

Important!
Before approving the proving document issued by a licensed product/packaging organization or the product/packaging waste manager, make sure that the amount of processed waste specified in it corresponds to the task of waste management set by the Government or the amount specified in your application. Otherwise, the manufacturer and/or importer will be charged a fee for environmental pollution with product/packaging waste for the unsorted amount of waste.

Please note
The number of the document proving the disposal of product/packaging waste is indicated in PPWIS in the document proving disposal under its title (Fig. 209). If a temporary document proving waste management has been issued, the number of this document is also given under the title of the document.

4.2.Waste management contracts

The manufacturer and/or importer can view all contracts registered by waste handlers in PPWIS - in the "PAI accounting" section, select the "Waste management contracts" section (Fig. 210).

Please note
Waste management contracts are registered in PPWIS by waste managers by choosing the type of contract - "Contract between PAI and waste manager on product, packaging waste management".

The general list of contracts contains basic information about the contract - contract No, date of conclusion of the contract, name of the waste manager, the start and end date of the contract, if the contract is for a fixed period of time. After clicking the "View" button on the contract, a data box with more detailed information about the contract appears (Fig. 210 and Fig. 211).

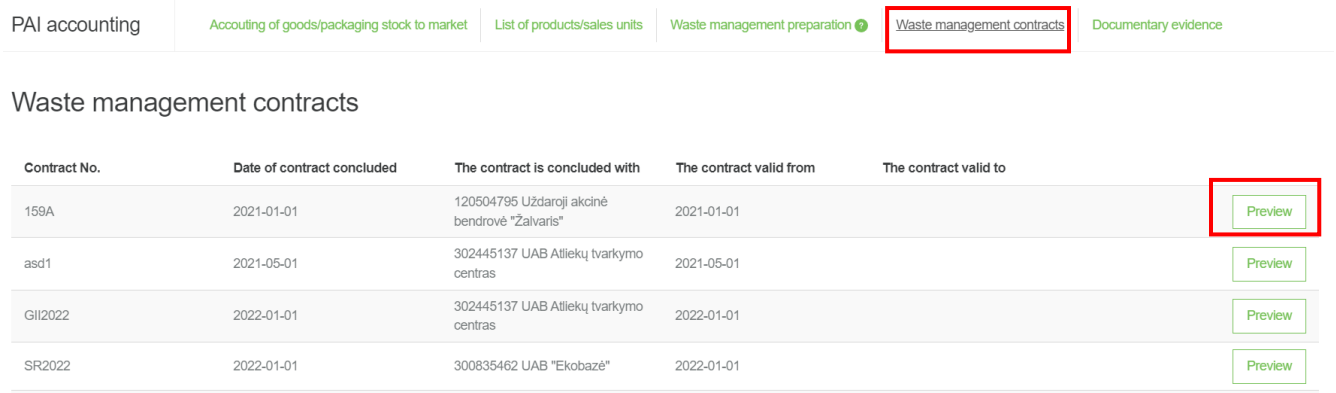

Fig. 210

Sensitivity: Confidential

The information box of each contract contains the object of the contract, the waste manager that registered the contract and the entity with which the contract was concluded. Information about the product/packaging waste carrier can also be provided (Fig. 211).

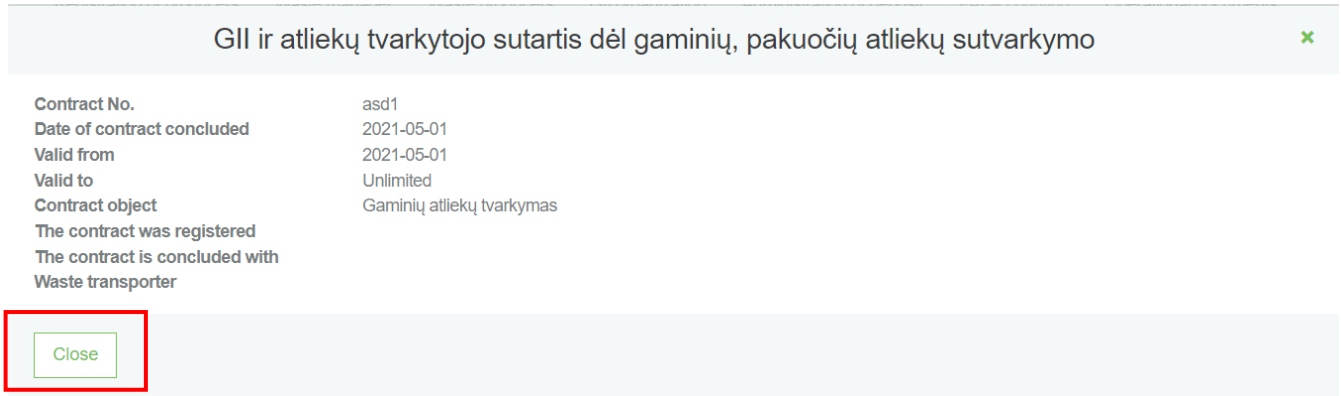

Fig. 211

Please note
PAI cannot correct or remove registered waste management contracts, this can be done by the waste manager that has registered the contract.
If you notice that the waste management contract registered with PPWIS contains inaccurate information, you should contact the waste manager that registered the contract.

5. Registering out of the PAI Register

Paragraph 15 of the Manufacturer and Importer Registration Rules specifies the cases of deregistration of a subject from the PAIS (see the current version):

15.1. The subject is deregistered from the Register if it goes bankrupt, is liquidated, or reorganized;

15.2. The subject is deregistered if it ceases to carry out the activity of supplying all products listed in the Application for registration in the Register to the internal market of the Republic of Lithuania;

15.3. The subject is deregistered if, in accordance with the procedure established in item 14.2 of the Rules, the subject fails to clarify the Register data within the period set by the Agency.

To deregister all or only irrelevant product flows in PPWIS, you can do so in the "PAI Registration" menu, under the section "Cancel activity in the stream of goods/packaging" (pav. 212).

Sensitivity: Confidential

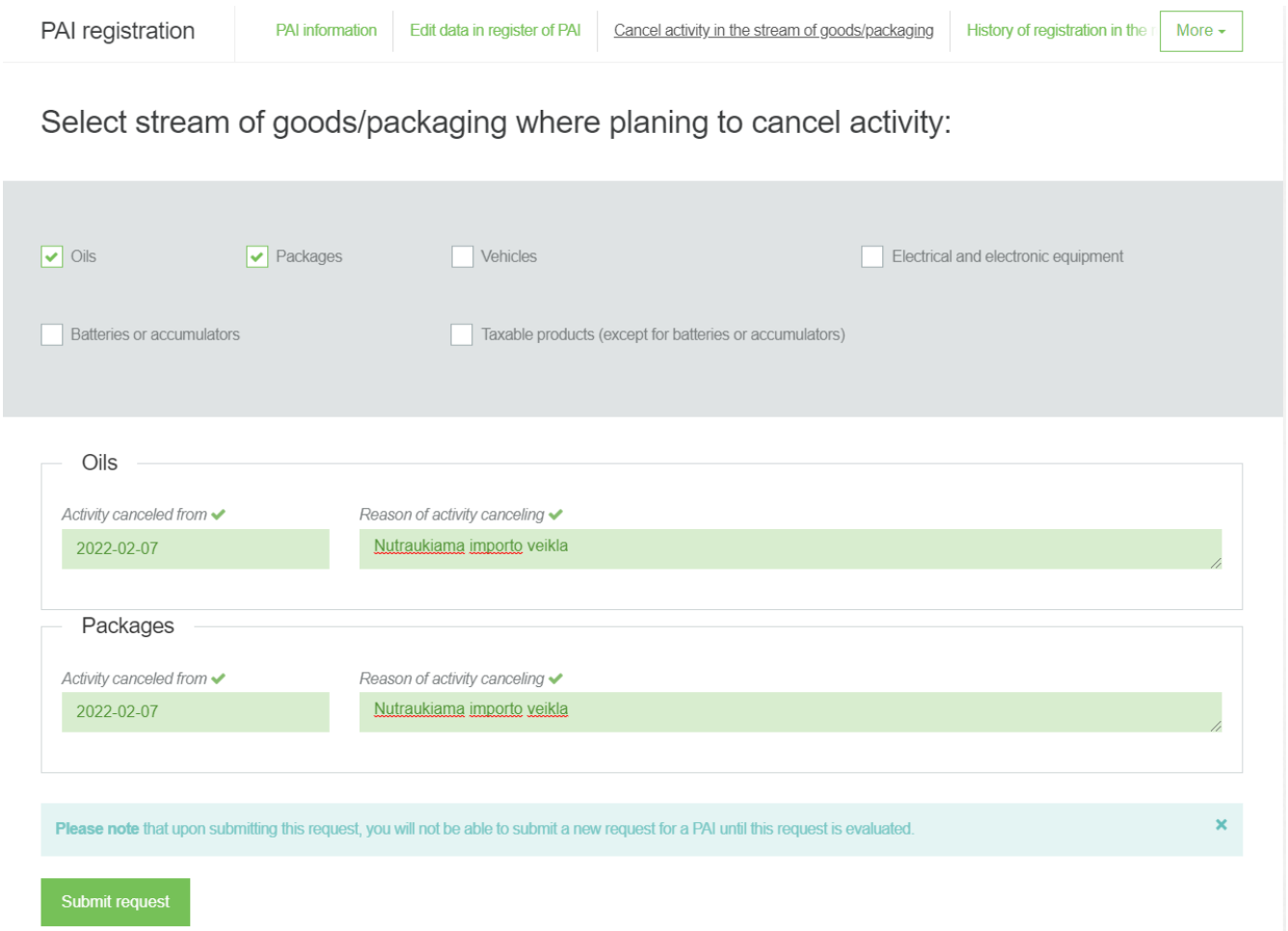

Fig. 212

Select the flow/flows you want to register out (you no longer meet the terms of the producer and/or importer of that flow, you have ceased the activity, etc.) Specify the date from which the activity/activities were discontinued, indicate the reason for termination and select "Submit request" (fig. 212).

Important!
Before submitting an application for registering out, summaries of all registered out flow accounting journals and annual reports must be prepared and approved. If the activity is terminated before the end of the year, the annual report must be prepared for the period during which the activity of the manufacturer and/or importer was still carried out. For example: Import of vehicles was carried out until July 31. We prepare and approve the summaries of the I, II and III quarters. After the system approves the summaries, we prepare and approve the annual report. After the system approves the summary, we submit it for evaluation.

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Also, when applying for registering out, the contract(s) with the Organization(s) of Producers and Importers, if the company had such contract(s), must be terminated.

The Environment Protection Agency examines the application within 10 working days and approves the application if no discrepancies are found. You can check the registering out status in the section "History of registration in the DPI register" (Fig. 213).

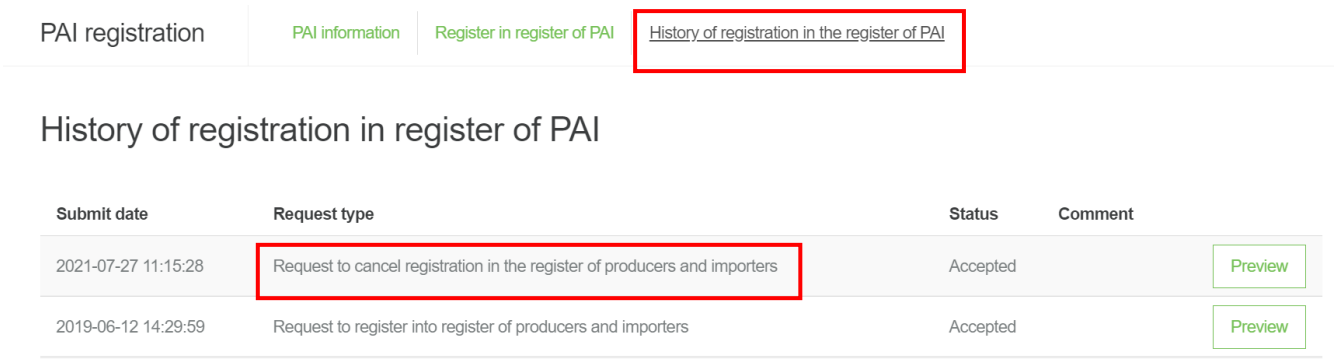

Fig. 213

Also, upon acceptance of your request for registering out, you will receive a notification to the e-mail address specified in the summary about termination of registration (Fig. 214).

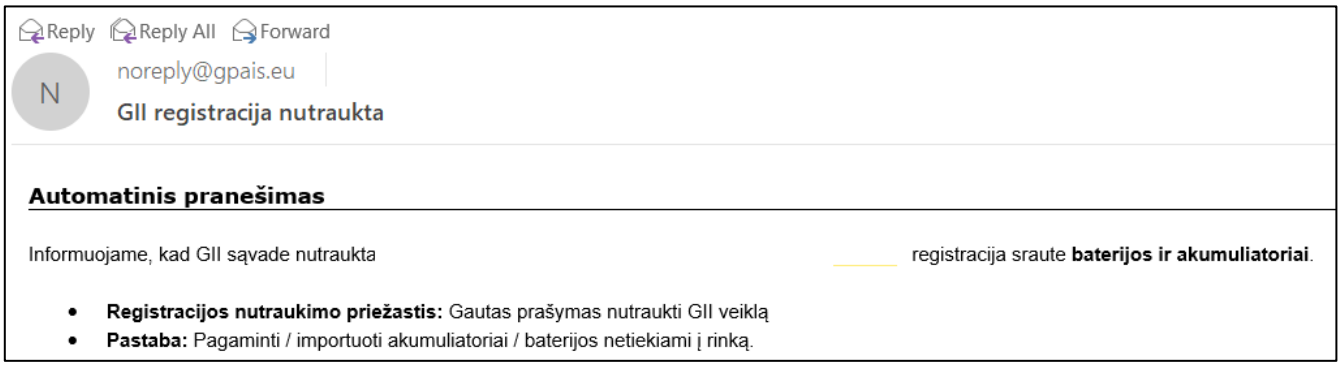

Fig. 214

Sensitivity: Confidential