

The Japan Containers and Packing Recycling Association
Recycling Unit Cost and Coefficient table for 2022

Recycling Unit Cost

Packing	Glass Bottles, Colorless	Glass Bottles, Amber	Glass Bottles, Other Colors	PET Bottle	Paper Packaging	Plastic Packaging
Unit Cost, ¥/kg	5.1	7.2	23.6	5.0	14.0	53.0

Without Consumption Tax

Coefficient for Ordinary Calculation

Business Classification □	Glass Bottles						PET Bottle		Paper Packaging		Paper Packaging			
	Colorless		Amber		Other Colors		Use	Manufacture	Use	Manufacture	Use	Manufacture		
	Use	Manufacture	Use	Manufacture	Use	Manufacture								
Container	Food Manufacturing	0.45337	0.02678	0.45794	0.00861	0.89047	0.03875	0.37605	0.02614	0.04712	0.00188	0.60169	0.03412	
	Soft Drink, Tea, Coffee Manufacturing	0.43126	0.05532	0.42272	0.03653	0.84956	0.08190	0.34851	0.04578	0.04587	0.00237	0.59992	0.02173	
	Alcoholic Beverage Manufacturing	0.44351	0.03262	0.45500	0.01185	0.88102	0.04076	0.38490	0.01443	0.04559	0.00171	0.60551	0.00481	
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	-	-	-	-	-	-	-	-	-	0.04729	0.00124	0.55970	0.04990
	Pharmaceuticals Manufacturing	0.47570	0.00277	0.44183	0.01937	0.86455	0.01634	-	-	0.04839	0.00015	0.62255	0.00329	
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.46624	0.01042	0.45996	0.01201	0.90347	0.01272	-	-	0.04817	0.00057	0.60024	0.01972	
	Retail Sales	-	-	-	-	-	-	-	-	-	0.04857	0.00020	0.62322	0.00514
	Other Industries	0.47259	0.01426	0.46470	0.00003	0.87516	0.06992	-	-	0.04847	0.00032	0.62514	0.00598	
Wrapping	Wrapping	-	-	-	-	-	-	-	-	0.03835	-	0.43762	-	

Coefficient for Simplified Calculation

Business Classification □	Glass Bottles						PET Bottle		Paper Packaging		Paper Packaging		
	Colorless		Amber		Other Colors		Use	Manufacture	Use	Manufacture	Use	Manufacture	
	Use	Manufacture	Use	Manufacture	Use	Manufacture							
Container	Food Manufacturing	0.45337	0.02678	0.43504	0.00861	0.84595	0.03875	0.33845	0.02483	0.04241	0.00160	0.51143	0.03071
	Soft Drink, Tea, Coffee Manufacturing	0.40970	0.04702	0.42272	0.03653	0.80709	0.08190	0.31366	0.04578	0.04128	0.00237	0.53993	0.02173
	Alcoholic Beverage Manufacturing	0.33263	0.02936	0.29575	0.01007	0.61671	0.03668	0.32717	0.01443	0.03192	0.00163	0.48441	0.00457
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	-	-	-	-	-	-	-	-	0.04256	0.00118	0.50373	0.04990
	Pharmaceuticals Manufacturing	0.33299	0.00263	0.35346	0.01937	0.64842	0.01634	-	-	0.02420	0.00014	0.24902	0.00279
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.41961	0.00833	0.41396	0.01201	0.76795	0.01272	-	-	0.04817	0.00054	0.57023	0.01873
	Retail Sales	-	-	-	-	-	-	-	-	0.03400	0.00016	0.52974	0.00412
	Other Industries	0.42533	0.01283	0.23235	0.00003	0.83140	0.06992	-	-	0.04120	0.00026	0.40634	0.00419
Wrapping	Wrapping	-	-	-	-	-	-	-	-	0.02493	-	0.32821	-