

The Japan Containers and Packing Recycling Association
Recycling Unit Cost and Coefficient table for 2023

Recycling Unit Cost

| Packing | Glass Bottles, Colorless | Glass Bottles, Amber | Glass Bottles, Other Colors | PET Bottle | Paper Packaging | Plastic Packaging |
|-----------------|--------------------------|----------------------|-----------------------------|------------|-----------------|-------------------|
| Unit Cost, ¥/kg | 6.0 | 8.2 | 16.1 | 14.0 | 23.0 | 58.0 |

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 | 0.40860 | 0.02616 | 0.47080 | 0.00975 | 1.48447 | 0.06921 | 0.41721 | 0.02808 | 0.02967 | 0.00116 | 0.64405 | 0.03382 |
| | Soft Drink, Tea, Coffee Manufacturing | 0.38192 | 0.05695 | 0.43999 | 0.03727 | 1.42520 | 0.11753 | 0.38203 | 0.05543 | 0.02838 | 0.00217 | 0.64367 | 0.02128 |
| | Alcoholic Beverage Manufacturing | 0.40315 | 0.02657 | 0.46740 | 0.01429 | 1.49300 | 0.05771 | 0.42423 | 0.01811 | 0.02907 | 0.00108 | 0.65424 | 0.00507 |
| | Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing | - | - | - | - | - | - | - | - | 0.02943 | 0.00106 | 0.60529 | 0.05498 |
| | Pharmaceuticals Manufacturing | 0.43091 | 0.00306 | 0.45350 | 0.02296 | 1.39511 | 0.03477 | - | - | 0.03083 | 0.00010 | 0.66933 | 0.00381 |
| | Cosmetics, Toothpaste, Other Toiletries Manufacturing | 0.42548 | 0.00797 | 0.46371 | 0.01398 | 1.48936 | 0.03305 | - | - | 0.03039 | 0.00038 | 0.64736 | 0.02101 |
| | Retail Sales | - | - | - | - | - | - | - | - | 0.03070 | 0.00018 | 0.67249 | 0.00384 |
| | Other Industries | 0.42353 | 0.02457 | 0.47130 | 0.00006 | 1.50397 | 0.13555 | - | - | 0.03066 | 0.00019 | 0.67144 | 0.00439 |
| Wrapping | Wrapping | - | - | - | - | - | - | - | 0.02285 | - | 0.52158 | - | |

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 | 0.40860 | 0.02616 | 0.47080 | 0.00975 | 1.41024 | 0.06921 | 0.39635 | 0.02668 | 0.02522 | 0.00099 | 0.54744 | 0.03213 |
| | Soft Drink, Tea, Coffee Manufacturing | 0.36283 | 0.04841 | 0.41799 | 0.03727 | 1.28268 | 0.11753 | 0.34382 | 0.05543 | 0.02554 | 0.00217 | 0.54712 | 0.02128 |
| | Alcoholic Beverage Manufacturing | 0.28220 | 0.02524 | 0.30381 | 0.01214 | 1.04510 | 0.05194 | 0.36059 | 0.01811 | 0.02035 | 0.00103 | 0.45797 | 0.00507 |
| | Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing | - | - | - | - | - | - | - | - | 0.02648 | 0.00101 | 0.54476 | 0.05498 |
| | Pharmaceuticals Manufacturing | 0.32318 | 0.00276 | 0.38548 | 0.02296 | 1.04633 | 0.03477 | - | - | 0.01696 | 0.00010 | 0.30120 | 0.00305 |
| | Cosmetics, Toothpaste, Other Toiletries Manufacturing | 0.40421 | 0.00678 | 0.41734 | 0.01398 | 1.26596 | 0.03305 | - | - | 0.02887 | 0.00036 | 0.61500 | 0.01996 |
| | Retail Sales | - | - | - | - | - | - | - | - | 0.01995 | 0.00014 | 0.53799 | 0.00365 |
| | Other Industries | 0.38117 | 0.02334 | 0.32991 | 0.00006 | 1.42877 | 0.13555 | - | - | 0.02299 | 0.00014 | 0.43644 | 0.00285 |
| Wrapping | Wrapping | - | - | - | - | - | - | - | 0.01485 | - | 0.39119 | - | |