

Product Category Rules (PCR)
for preparing an Environmental Product
Declaration (EPD) for
Corrugated Containers

PCR 2011:1.0

Cheng Loong Corp.

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1. General Information

This document is to be used as the product category rules (PCR) for the global production and manufacturing of corrugated containers. The requirements specified in this PCR are intended to be used for EPDs certified in accordance with ISO 14025 standard. This document shall be valid until March 31, 2014.

This PCR was prepared by the Cheng Loong Corp. Representatives from major Taiwanese manufacturers of similar products and stakeholders were invited to the open consultation meeting on Feb. 15, 2011, to participate in the discussion and review of this PCR. Environment and Development Foundation (EDF) then reviewed and approved this PCR.

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2. Company and product description

The EPD shall include information about the manufacturing company/organization. The information may include manufacturing process related information, and environmental related information, such as the environmental management system information. The information may also include special issues which the company/organization would like to emphasize, such as the products meeting certain environmental criteria, or environmental safety and health related information.

This PCR is applicable to business-to-business (B2B) or business-to-consumer (B2C) communications. When certification of product environmental impacts is conducted, the product packaging shall also be included in the certification scope.

2.1 Product group function

The main function of corrugated container products is to protect the contents in the corrugated containers. In addition, the product also has the added functions of convenient transportation and advertisement.

The corrugated containers are widely used by the computer and its peripherals, OA (office automation) products, consumer products, communications, automotive and many other industries as product packaging materials.

2.2 Product composition

A corrugated container product consists of main materials, secondary materials and packaging materials described as follows:

Main materials: include paper and adhesives (e.g., starch, caustic soda, borax, etc.)

Secondary materials: include inks, nails, wire, glue, wax, etc.

Packaging materials: include shrink film, packing rope, packing tape, pallets and other packaging materials.

The data quality requirements for the main materials are described in Section 9 on calculation rules and data quality requirements. The EPD shall also include the other materials of the product, but their data quality requirements are different from those of the main materials.

2.3 Product technical description

The product technical description part of the EPD shall include the following information (in accordance with CNS 2354):

- type
- quality
- structure
- material
- dimension
- properties

3. List of materials and banned substances

The contents of the following materials and substances in the product shall be declared:

- All main materials, secondary materials and packaging materials;

- All banned substances regulated by legal, customer and environmental requirements;
- The following substances in the main materials: substances regulated by EU's Packaging and Packaging Waste (PPW) Directive.

PPW Directive (2004/12/EC): Packaging and Packaging Waste Directive restricts the contents of four heavy metals (Pb, Cd, Hg, Cr6+) in the packaging materials and established the recycling and reuse goals for packaging waste to reduce packaging waste's environmental impacts.

- Original directive (94/62/EC) has been revised (2004/12/EC).
- Content limits: Combined concentration of all 4 heavy metals can not exceed 100ppm.
- From Dec. 31, 2008 onwards, 55-80% total weight of packaging weight shall be reused, at least 60% shall be recycled or energy recovered.

4. Declared unit

The declared unit is one "unit" of corrugated container, as the corrugated containers are marketed and sold in such a unit.

5. System boundaries

The main system boundaries for the declared product system are presented as follows:

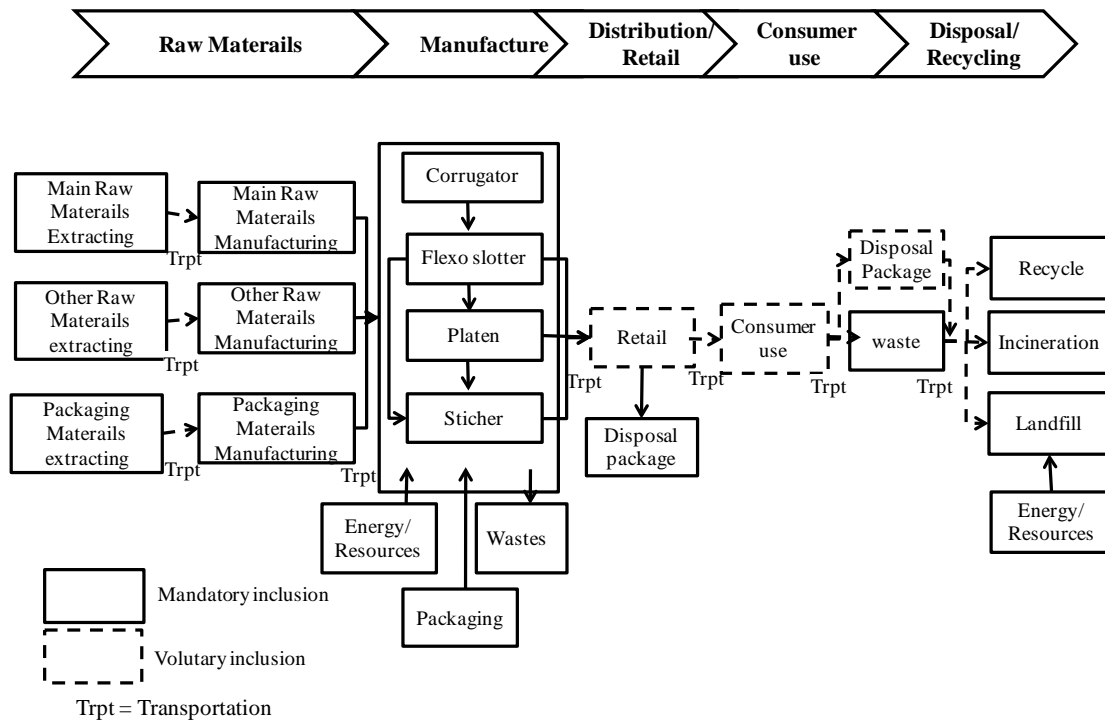


Figure 1 System boundary of the main product system

As noted in Figure 1 above, the life cycle of a corrugated container product only includes the raw material acquisition, product manufacturing and waste disposal stages.

Raw Materials Acquisition Stage

The LCA shall include information for the following unit processes:

- Material extraction and manufacturing of main materials, secondary materials and packaging materials;
- Manufacturing of main materials, secondary materials and packaging materials;
- Transportation of main materials and secondary materials to manufacturing site;
- Transportation of packaging materials to manufacturing site.

Manufacturing and Distribution Stage

The LCA shall include information for the following unit processes:

- Assembly and processing of main materials, secondary materials and packaging materials;
- Transportation of products to the distribution sites or customer designated locations;

- Transportation of waste to the waste disposal site.

Use Stage

There is no energy and resource input during the product use stage.

Recycling/end of Life Stage

The reporting of recycling information (such as recycling and dis-assembly report and information on recycling channels) is mandatory in the EPD.

- Product's post-consumer waste disposal;
- Product packaging waste's post-consumer disposal.

5.1 Specification of different boundary settings

Boundary in time

The validity period for the LCA results presented in the LCA report shall be defined.

Boundary towards nature

If the manufacturing processes are located within Taiwan, the solid waste categories as defined in Taiwan's Waste Disposal Act shall be adopted. If the processes are located in other countries, equivalent legal requirements shall be considered.

The natural boundary of the system shall describe the boundary where the materials and energy resources flow from nature into the system, and where the water and air emissions and waste are released out of the system.

Only the waste which is required to be disposed of needs to be considered; landfilling process does not need to be included. If the waste will be treated through water treatment or incineration, these processes need to be included.

Boundaries in the life cycle

The boundaries in the product life cycle are described in Figure 1. The construction of the site and infrastructure, as well as the production of manufacturing equipment and activities of the workers, does not need to be included.

Boundaries towards other technical systems

Boundaries towards other technical systems describe the inputs of material and other components towards other systems, as well as outputs of materials towards other systems. For the inputs of recycled materials and energy towards the product manufacturing stage, the transportation between the recycling process and use of recycled materials shall be included in the data set. For the production of recyclable products during the manufacturing stage, the transportation towards the recycling process shall be included.

(Note: Further explanations are provided in Section 7 on open-loop recycling)

Boundaries regarding geographical coverage

The manufacturing stage may cover manufacturing processes located on any sites around the world. For processes located in a specific region, the data used should be representative of the region. The data for the main components shall be the specific regional data for the region where the process takes place (see Section 9). For ease of comparison, no matter where the emissions are generated, the same parameters should be used for life cycle impact assessment (see Section 10).

6. Cut-off rules

For any impact category, if the sum of various impacts from a specific process/activity is less than 1% of the impact equivalent in that category, such a process/activity may be neglected during the inventory analysis. Nonetheless, the accumulated impact of neglected process/activity may not exceed 5%. Components and materials omitted from the LCA shall be documented.

(Note: This judgment for this “1% Rule” is based on the environment relevance assessment of material input to the system, and does not consider special and exceptional environmental impacts.)

7. Allocation rules

The main allocation rules shall be valid for the entire product system. For other secondary processes, other allocation rules may be defined; however, the use of these rules should be justified. Product-specific information should be preferentially collected in order to avoid the need for allocation. While selecting allocation rules, the following principles are recommended.

- Multi-output: The allocations are based on the changes in the resource consumption and pollutant emissions (for example, adopted quantity allocation for some main component, or surface allocation for some components), following the changes in the studied system's output product or function or economical relationship.
- Multi-input: The allocation is based on actual relationship. For example, the manufacturing process's emissions may be affected by the change in waste flow input.
- Open loop recycling: For the input of recycled materials or energy during the manufacturing stage of the product system, the transportation between the recycling process and the recycling to material use shall be included in the dataset. For the product which shall be recycled during the manufacturing stage, the transportation towards the recycling process shall be included.

Notes:

- *Allocation may be avoided through avoidance of dividing processes, for example as described in Section 6.3 of ISO/TR 14049; or through expansion of system boundary (for example as described in Section 6.4), so that the amended system shares the same product exchanges as the original system.*

8. Units

The base units and derived units of the International System of Units (SI, *Système International d'unités*) shall be used preferentially.

Power & energy units:

- power unit: W
- energy unit: J

Specification units:

- length unit: m
- capacity unit: m³
- area unit: m²
- weight unit: kg

If necessary, prefixes may be used before the SI units.

10⁹ = giga, symbol "G"

10^6 = mega, symbol “M”

10^3 = kilo, symbol “k”

10^{-2} = centi, symbol “c”

10^{-3} = milli, symbol “m”

10^{-6} = micro, symbol “ μ ”

10^{-9} = nano, symbol “n”

9. Calculation rules and data quality requirements

Date quality requirements for the raw material acquisition and manufacturing stage

- Generic data may be used for the acquisition, production, forming and refining of raw materials used for the corrugated containers. Please refer to Appendix I for the common sources of generic data. The date of the generic data used can not be older than 1990.
- Site specific data (for example, specific factory data or transportation data for a specific manufacturing process) shall be used for the manufacturing of main materials and assembly of corrugated containers. If other types of information are used, description of the information and rationale for using the information shall be provided.
- Generic data may be used for the manufacturing process for the packaging material and optionally included materials of corrugated containers. Please refer to Appendix I for the common sources of generic data.
- When generic data are used, the equivalence between the chemical and/or physical process of referred systems shall be considered. The system referred in the generic data should have equivalent technology and system boundaries with the declared product system.
- Generic data may also be used when suppliers refuse to provide specific data, or when even if generic data are used in place of specific data, there is only minor impact to the results. The general rule is that if generic data are used in place of specific data, their combined contribution for all life cycle stages shall not be greater than 20% of total impacts for each impact category. But there may be certain exception to specific products.
- The data shall be representative for the average of a specific year.
- The electricity mix for the manufacturing stage should be site specific data. If site

specific data cannot be obtained, the official electricity mix for the country where the site is located may be used as approximate value. The electricity mix should be documented.

- For the definition of hazardous waste, the definition as defined in Taiwan's Waste Disposal Act shall be used for sites located in Taiwan. For sites located outside Taiwan, legal requirements for the host country shall be observed.
- For the transportation of main materials to the assembly plant, the actual transportation modes used and distance traveled shall be considered.

Date quality requirements for the distribution and marketing stage

- For the transportation of product to the distribution sites or retailer sites, the actual mode of transportation and distance traveled shall be considered.
- The energy and resource consumption as well as waste generation for the distribution and marketing stage shall be considered.

Date quality requirements for the waste disposal stage

- Generic data may be used when site-specific data from the waste disposal and recycling system can not be obtained due to specific reason. Please refer to Appendix I for the common sources of generic data used internationally. The date of the generic data used can not be older than 1990.

10. Parameters to be declared in the EPD

The following parameters shall be declared in the EPD:

1. Energy use

- The energy consumption during each stage shall be declared, especially the electricity consumption during the use stage when the product is being used by the end user.
- The following units shall be used preferentially:
kW or W for power; J or MJ for energy.

2. Resource use

The resource input during each stage shall be declared.

3. Impact equivalents expressed as potential environmental impacts

-Global warming	kg CO ₂ equivalent
-Acidification	kg SO ₂ equivalent
-Photochemical oxidant formation	kg C ₂ H ₄ equivalent
-Eutrophication	kg PO ₄ ³⁻ equivalent
-Ozone depletion	kg CFC-11 equivalent

Note: For characterization factors of each impact category, please refer to *EPD Supporting Annexes*, Version 1.0 (2008-02-29), The International EPD Cooperation, downloadable from www.environdec.com.

4. Additional information

- Recyclable materials (optional)
- Information on secondary materials (optional)
- Waste (classification):
 - Hazardous waste as defined in Taiwan's Waste Disposal Act. Follow host countries' laws for sites outside Taiwan.
 - Other waste.

11. Recycling information

If feasible, information for the parts which can not be recycled and therefore should be disposed of properly during the end-of-life stage may also be included.

12. Other environmental information (Optional)

The EPD may cover information including technology adopted, site of product manufacturing and assembly, as well as information on other working environment, health and risk-related aspects.

If this PCR is to be used for product carbon footprint declaration purpose, in the declaration, information regarding commitment on GHG reduction should be included and should ensure that the commitment is measurable, reportable and verifiable. The organization may also list environmental and energy management related information, such as awards, commendations and system certifications (e.g., ISO 14001, ISO 14064-1, IECQ HSPM) etc.

13. Information about the certification

The information on PCR review, EPD verification and verification organization shall be included.

EPD Certification is valid until 20XX-__-__	
According to the Requirements for the international EPD system. General Programme Instructions, Version 1 (2008) – www.environdec.com	
The PCR review for _____ (PCR 201X:) was administered by the Environment and Development Foundation and carried out by an LCA expert panel chaired by Dr. Ning Yu (ningyu@edf.org.tw). Independent verification of the declaration, according to ISO 14025:2006	
<input type="checkbox"/> Internal <input checked="" type="checkbox"/> External	
Third party verifier: Environment and Development Foundation in Taiwan.	
Accredited by :	
Name:	
Title:	
Organization:	Signature:_____
Name:	
Title:	
Organization:	Signature:_____
Name:	
Title:	
Organization:	Signature:_____
Environmental declarations from different programmes may not be comparable.	

14. References

The EPD shall make reference to the following documents:

- EPD General Program Instructions, Version 1.0 (2008-02-29), The International EPD Cooperation, downloadable from <http://www.environdec.com/>;
- Relevant PCR documents;
- The underlying LCA report.

When available, the following documents shall also be referenced:

- Other documents and recycling instructions which verify and complement the EPD.

Appendix I – Generic Data Sources to Refer to

For processes located within Taiwan, Taiwan generic data or the data published by the commercial, industrial and energy competent authorities of the Republic of China (ROC) government, may be used. However, for other regions (such as EU), if there are more relevant generic data available, these data should be used instead.

When data from the following generic databases are used, the most current and updated data should be used:

Material	Database	Published
Aluminum	EAA (European Aluminum Association)	2000
Copper	ICA (International Copper Association)	1998
Copper semi products	ICA (International Copper Association) + IME (Institut für Metallhüttenwesen und Elektrometallurgi, Aachen)	1998 1995
Electricity	ETH (Eidgenössische Technische Hochschule) Data combined with IEA (International Energy Agency) statistics 1998	1996
Electronic components	EIME (Environmental Information and Management Explorer) EcoBilan	1998-2000
Energy	Boustead model 5.0	2007
Energy	ETH ESU 96	2004
Industrial processes	Ecoinvent 2nd edition	2007
LCA Database in Taiwan	DoITPro	2010
Packaging materials, transport, waste treatments	BUwAL 250, 2nd edition	2004
Plastics (and some chemicals)	APME (Association of Plastics Manufacturers in Europe)	1993-1998
Steel	IISI (International Iron and Steel Institute)	1998

Appendix II – Reporting Format for the EPD

This appendix provides guidance information for the titles of sections, types of data and required information to be reported in the mandatory reporting part of the EPD. As a generic reporting template, the following titles and sub-titles are recommended:

(Refer to the PCR manual for the section numbering, the information in Italics are the recommended data/information for inclusion)

Introductory part

Each EPD should have an introduction part on the top part of the EPD which includes the following information:

- *Company/organization name*
- *Product name*
- *EPD registration number*

Description of the company/organization and product/service

Company/Organization

- *Description of company/organization*
- *Description of overall working environment, existing quality system and environmental management system*

Product and services (see Section 2)

- *Product's main applications*
- *Description of product specification, manufacturing process, manufacturing sites (if there are several sites)*
- *For product's environmental performance aspects, characteristics which may improve the usefulness of product*
- *Other types of relevant information, for example, special manufacturing processes with special advantages to the environment*

List of materials and chemical substances

- *Content declaration (see Section 3)*

Presentation of the environmental performance

- *Outline of the LCA methodology, for example, period of LCA, declared units, system boundaries (graphical presentation), cut-off and allocation rules, and data sources.*

Manufacturing stage (see Section 10)

Use stage (see Section 10)

- Geographical region for product delivery
- Transportation data
- End-of-life information

Information about Company and Certification Organization

Recycling information (see Section 11)

Other environmental information (see Section 12)

Information regarding certification

- Names of certification and verification organizations
- Validity of certification certificates
- Compliance with legal and relevant requirements

References (see Section 13)

- relevant PCR documents
- EPD General Program Instructions, Version 1.0 (2008-02-29)
- underlying LCA study
- other supporting documents for LCA information
- other relevant documents regarding company/organization's environmental activities

Appendix III Abbreviations

Acronyms	Common Name
APLAC	Asia Laboratory Accreditation Cooperation
CFP	Carbon Footprint of Product
EPD	Environmental Product Declaration
ISO	International Organization for Standardization
LCA	Life Cycle Assessment
PCR	Product Category Rule
RoHS	The Restriction of the use of certain Hazardous Substances in electrical and electronic equipment
SPI	Society of the Plastics Industry
TAF	Taiwan Accreditation Foundation
Trpt	Transportation