

Product-Category Rules (PCR)

For Preparing an Environmental Product
Declaration (EPD) for

Office Paper

PCR 2013:1.0

Taiwan Paper Industry Association
Chung Hwa Pulp Corporation

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List of Contents

1. General Information.....	1
2. Company and product description	1
2.1 Product group function	1
2.2 Product components.....	2
2.3 Product technical description.....	2
3. List of materials and chemical substances	2
4. Declared unit.....	2
5. System boundaries	3
5.1 Specification of different boundary settings	4
6. Cut-off rules	5
7. Allocation rules	5
8. Units.....	6
9. Calculation rules and data quality requirements.....	6
10. Parameters to be declared in the EPD	7
11. Recycling information.....	8
12. Other environmental information (Optional).....	8
13. Information about the certification	10
14. References.....	11
Appendix I – Generic Data Sources to Refer to	12
Appendix II – Reporting Format for the EPD	13
Appendix III Abbreviations	15

1. General Information

This document is to be used as the product category rules (PCR) for the manufacturing of office paper (“products”). This PCR is applicable to office paper products with the HS Codes of 4802.5 or 4802.6 which are paper and paperboard products used for writing, printing or other graphic purposes. 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 Dec. 31, 2016.

This PCR was jointly prepared by the Taiwan Paper Industry Associations and Chung Hwa Pulp Corporation. Representatives from major Taiwanese manufacturers of similar products and stakeholders were invited by the Taiwan Paper Industry Association to the open consultation meeting held on May 2, 2013, to participate in the discussion and review of this PCR. The 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 both business-to-consumer/customer (B2C) and business-to-business (B2B) communications. While conducting certification of environmental impact assessment, the inventory of products also includes the raw materials and packaging materials.

2.1 Product group function

The term “office paper” in this PCR denotes paper products including copy paper, printing paper and continuous computer paper, and its scope includes both recycled and virgin pulp used for the paper manufacturing.

The term “pulp” in this PCR is defined as follows:

Pulp: The fibrous material used as the input material during the manufacturing of paper and can exist in the form of both pulp and paper,

Virgin pulp: Pulp which is obtained through digestion, washing, and bleaching treatment of wood or bamboo etc. materials.

Recycled pulp: Pulp which is obtained through pulping, disintegration, screening or deinking treatment of recycled paper or paperboard.

Recycled pulp without deinking: Recycled pulp which does not required the deinking treatment.

2.2 Product components

The products' main components/constituents include:

- Main materials: virgin pulp, recycled pulp.
- Secondary/other materials: filler (calcium carbonate, etc.), additives (e.g., starch, dry/wet strengthening agents, retention aids, etc.), other secondary material, etc.
- Packaging materials: e.g., paper box, packaging paper, etc.

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

2.3 Product technical description

The product technical description part of the EPD may include but not limited to the following information:

- Product name/model number
- Product specification: basis weight, paper size
- Packaged quantity: number of sheets per case/ream
- Use-by date
- Main material (virgin or recycled pulp)

3. List of materials and chemical substances

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

- All materials of the product (excluding packaging material) with weight ratio (material weight/product weight (excluding packaging)) $\geq 1\%$;
- All materials of the packaging with weight ratio (material weight/packaging weight) $\geq 1\%$;
- All substances/materials in the product restricted/regulated by legal and customer requirements.

The declaration of relevant information may only be made when appropriate evidences are available (for example, test reports from accredited laboratories/testing facilities). The following organizations may provide accreditation for testing facilities: Taiwan Accreditation Foundation (TAF), (Asia Pacific Laboratory Accreditation Cooperation (APLAC), International Laboratory Accreditation Cooperation (ILAC) or ILAC Mutual Recognition Arrangement (ILAC MRA). For definitions of testing methodology and confirmations of regulated hazardous substances, please refer to the accredited laboratories' product testing methods.

4. Declared unit

The declared unit is one (1) tonne of office paper (including packaging).

5. System boundaries

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

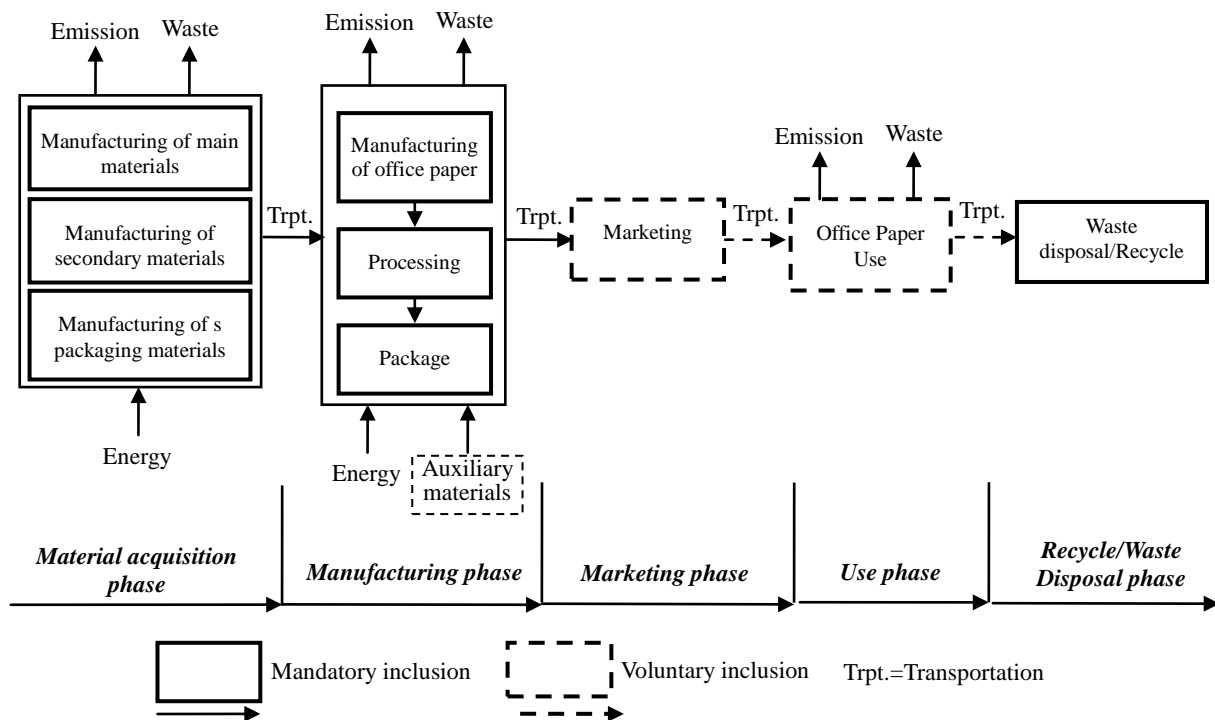


Figure 1 System boundary of the product system

As noted in Figure 1 above, the life cycle of the product covers five life cycle stages: raw material acquisition, product manufacturing, distribution, product use and waste disposal. The data quality requirements for the main and secondary materials are described in Section 9 on calculation rules and data quality requirements.

Raw Materials Acquisition Stage

The LCA shall include information for the following unit processes:

- Environmental impacts of relevant processes for the manufacturing of main materials;
- Environmental impacts of relevant processes for the manufacturing of secondary materials;
- Environmental impacts of relevant processes for the manufacturing of packaging materials;
- If recycled pulp is used as the input material, the environmental impacts of relevant processes for the manufacturing of recycled pulp should include environmental impacts from the recycling process (collection, pre-treatment, recycling) and reuse process (collection and cleaning).

Manufacturing Stage

The LCA shall include information for the following unit processes:

- Environmental impacts of relevant processes for the manufacturing of products (including input auxiliary materials);
- Relevant processes for the treatment of waste water, gas and solid waste generated during the

product manufacturing processes; for the waste recycling process, only the transportation to the recycling facility is considered; for the final disposal of waste, the intermediate treatment and transportation to final landfill site are also considered.

Note: Auxiliary materials are materials that are used during the manufacturing processes and will be in contact with the products, but will not show up as a part of product compositions.

Distribution and Marketing Stage

The LCA shall include information for the transportation from the manufacturing plant to the marketing sites with the following requirements:

- Reporting of information regarding transportation of products from the manufacturing plant to the downstream distributors/retailers;
- Reporting of information regarding transportation of products from the marketing sites to the consumers is optional;
- Reporting of information regarding waste treatment by the downstream distributors/retailers is optional.

Use Stage

The environmental impact during this stage is likely insignificant, so reporting of information for this stage is optional.

Recycling/end-of-life Stage

The LCA shall include information for the following unit processes:

- Transportation of end-of-life products to the treatment/recycling facilities;
- If the end-of-life products are being treated through incineration or in landfill, the environmental impacts associated with such treatments shall be included;
- Reporting of recycling information (such as recycling ratio or information on recycling channels) is mandatory in the EPD. Also, the environmental impact shall be calculated based on the declared recycling ratio/rate.

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 quantity of the disposed waste needs to be considered; landfilling process does not need to be considered. If the waste is generated through wastewater treatment or incineration process, such

waste should be included into the wastewater treatment or incineration process.

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 do 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 constituents 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 environmental impact 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.

- **Closed loop recycling:** For materials from the product system that are being recycled and reused within the same product system, the recycling ratio shall be considered to avoid double counting. The transportation and energy inputs from the recycling process to the reuse of materials 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”
- 10⁶ = mega, symbol “M”
- 10³ = 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

Data quality requirements for the raw material acquisition stage

- Generic data may be used for the extraction, production, forming and refining of the main materials, secondary materials and packaging materials used for the products. Please refer to Appendix I for the common sources of generic data.
- If recycled pulp is used as the product raw material, site specific data or primary data associated with the manufacturing and transportation activities of recycling process (collection, pre-treatment, recycling) and reuse process (collection and cleaning) shall be used. If other types of information are used, description of the information and rationale for using such information shall be provided.

Data quality requirements for the manufacturing stage

- Site specific data (for example, specific data for a manufacturing plant's manufacturing process or transportation data) shall be used for the manufacturing stage. If other types of information are used, description of the information and rationale for using such information shall be provided.
- 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, and such exceptions shall be explained.
- When generic data are used, the equivalence between the chemical and/or physical process, as well as the technology and system boundaries of the referred generic system with the declared product system shall be considered. Moreover, it is also recommended to consider the date or geographic aspects of the data quality when feasible.
- The data shall be representative for the average of a specific year. If the average data for a specific year cannot be obtained, the average data for a specific time period may be used, the data shall be representative, and the reason for using such data shall be provided.
- 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 components/constituents to the manufacturing plant, the actual transportation modes used and distance traveled shall be considered.

Data quality requirements for the distribution and marketing stage

- For the transportation of products to the distribution sites or retailer sites, the actual mode of transportation and distance traveled shall be considered.

Data quality requirements for the recycling/waste disposal stage

- For transportation of end-of-life products for delivery to the processors/recyclers, the data from national, industry or consumer surveys can be used. When such data cannot be obtained, evaluation based on assumed scenario can be made, and the assumptions for such a scenario shall be reported in the EPD.
- If for specific reason the site specific data for the recycling/waste disposal system cannot be obtained, generic data and recycling rate may be used to calculate environmental impact. Please refer to Appendix I for the common sources of generic data used internationally.

10. Parameters to be declared in the EPD

The following parameters shall be declared in the EPD:

Energy use

- The energy consumption during each product life cycle stage shall be declared.
- The following units shall be used preferentially:
kW or W for power; J or MJ for energy.

Resource use

The information on resource input during the product life cycle stages shall be declared.

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.

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.
- Plastic packaging material marking: The Plastic packaging materials shall be labeled on the parts with SPI or other international standards for ease of sorting.

11. Recycling information

If practical, information for the constituents 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 the pulp used in the products covered by this PCR is certified by sustainable forestry certification programs, such as FSC, AFS or PEFC, the certification information may be described in the EPD.

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 shall 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.

<p>EPD Certification is valid until 20XX-__-__</p> <p>According to the Requirements for the international EPD system. General Programme Instructions, Version 1 (2008) – www.environdec.com</p> <p>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</p> <p style="text-align: center;"><input type="checkbox"/> Internal <input checked="" type="checkbox"/> External</p>	
<p>Third party verifier: Environment and Development Foundation in Taiwan.</p> <p>Accredited by :</p>	
<p>Name:</p> <p>Title:</p> <p>Organization:</p>	<p>Signature: _____</p>
<p>Name:</p> <p>Title:</p> <p>Organization:</p>	<p>Signature: _____</p>
<p>Name:</p> <p>Title:</p> <p>Organization:</p>	<p>Signature: _____</p>
<p>Environmental declarations from different programmes may not be comparable.</p>	

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:

CPC Division 32: Pulp, Paper and Paper Products: Printed Matter and Related Articles, Version 1.1, 2011-02-28.

Carbon Footprint - Product Category Rules: Uncoated Paper, Version 2, Taiwan Environmental Protection Administration, 2013-02-18.

- 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
Packing materials, transport, Waste treatments	BUWAL 250
Steel, Primary copper, Copper products, Electricity, Fuels, Aluminum, Chemicals, Transports, Waste management	ELCD
	EIME (Environmental Information and Management Explorer) EcoBilan
Plastics	PE Plastics Europe (Association of Plastics Manufacturers in Europe)
	ELCD
	EIME (Environmental Information and Management Explorer) EcoBilan
General Database	Ecoinvent
	The Boustead Model
	PE-GaBi
	DoITPro(Taiwan)
	U. S. LCI
	Industry Data

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 (see Section 13)

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

References (see Section 14)

- *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

Acronym	Common Name
APLAC	Asia Laboratory Accreditation Cooperation
CFP	Carbon Footprint of Product
EPD	Environmental Product Declaration
ErP	Energy Related Product
ILAC	International Laboratory Accreditation Cooperation
ILAC MAR	International Laboratory Accreditation Cooperation Mutual Recognition Arrangement
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
TEC	Typical Energy Consumption
Trpt	Transportation