

Product-Category Rules (PCR)
for Preparing an Environmental Product
Declaration (EPD) for
Household Paper Products
PCR 2016:1.0

Taiwan Paper Industry Association

Version 1.0

2016-11-30

This document complies with the relevant requirements of the International EPD®SYSTEM, as well as the management requirements of the Environment and Development Foundation (www.edf.org.tw)

Table of Contents

1. General information	1
2. Company and product description	1
2.1 Product group functions.....	1
2.2 Product components.....	2
2.3 Product technical description.....	2
3. List of materials and chemical substances	2
4. Declared unit	3
5. System boundaries	3
5.1 Specification of different boundary settings	4
6. Cut-off rules	5
7. Allocation rules	6
8. Units	6
9. Calculation rules and data quality requirements	7
10. Parameters to be declared in the EPD	8
11. Recycling information.....	10
12. Other environmental information (Optional)	11
13. Information about the certification.....	12
14. References	13
Appendix I – Generic Data Sources to Refer to	14
Appendix II – Reporting Format for the EPD	15
Appendix III Abbreviations	17

1. General information

This document is intended to be used as the product category rules (PCR) for the manufacturing of household paper products (“product”) globally. This PCR covers products with the following Harmonized System (HS) Codes: 480300, 481810, and 481820, including facial tissue, paper towel, napkin, toilet paper, paper handkerchief, etc. The requirements specified in this PCR are intended to be used for EPDs certified in accordance with the ISO 14025 standard. This document shall be valid until December 31, 2019.

This PCR was first drafted by the Cheng Loong 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 October 28, 2016, to participate in the discussion and review of the draft PCR. The Environment and Development Foundation (EDF) subsequently reviewed and approved this PCR.

For further information and comments concerning this PCR, please contact: Cheng Loong Corporation, Manager Jung-Pin Wu (Tel: +886-2-22225131, ext. 220; Fax: +886-2-22226110; Email: 9308016@mail.clc.com.tw).

2. Company and product description

The EPD shall include information about the manufacturing company/organization. The information may include manufacturing process related information, and environment 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 covers the whole life stages of the household paper products, and is applicable to both Business-to-Business (B2B) and Business-to-Consumer/Customer (B2C) communications. During the inventory of product related environmental impacts, the scope of inventory shall cover both the raw materials and packaging materials.

2.1 Product group functions

The scope of this PCR covers the finished or semi-finished household paper products of toilet paper, facial tissue, paper towel, napkin, paper handkerchief, etc. The raw materials for product manufacturing can include both virgin pulp and recycled pulp.

The pulp used for making products includes:

- **Pulp:** The fibrous material used for making paper, in the form of never-dried pulp or pulp.
- **Virgin pulp:** Pulp made from wood chips, bamboo, or other plant fibers through the washing, refining and bleaching process.
- **Recycled pulp:** Pulp made from recycled paper through the dispersion, screening and deinking process.

2.2 Product components

The product's main components may include but not limited to the following materials:

- **Main materials:** virgin pulp or recycled pulp.
- **Secondary material:** additives (e.g., dry/wet strength agent, retention agent) or other secondary materials.
- **Auxiliary material:** Materials which are used during the production process but do not become part of the product. For example, stripping agent.
- **Packaging materials:** For example, corrugated container, packaging paper, plastic bags.

The data quality requirements for the raw materials are described in Section 9 on calculation rules and data quality requirements. The data for the secondary materials and packaging materials shall also be included in the EPD, 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 may include but not limited to the following information:

- Product name
- Product type
- Product specifications, (e.g., dimensions)
- Paper Roll's of origin
- Product quantity
- Name of manufacturer
- Raw materials (virgin pulp, 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 contents of regulated substances 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 respective accredited laboratories' product testing methods.

4. Declared unit

The declared unit is one (1) pack or weight (e.g., kg) of household paper (“product”), with the indication of main materials, number of sheets, product dimension/size and unit weight. The reason for adopting this unit is that the product is sold and marketed in this unit on the market.

5. System boundaries

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

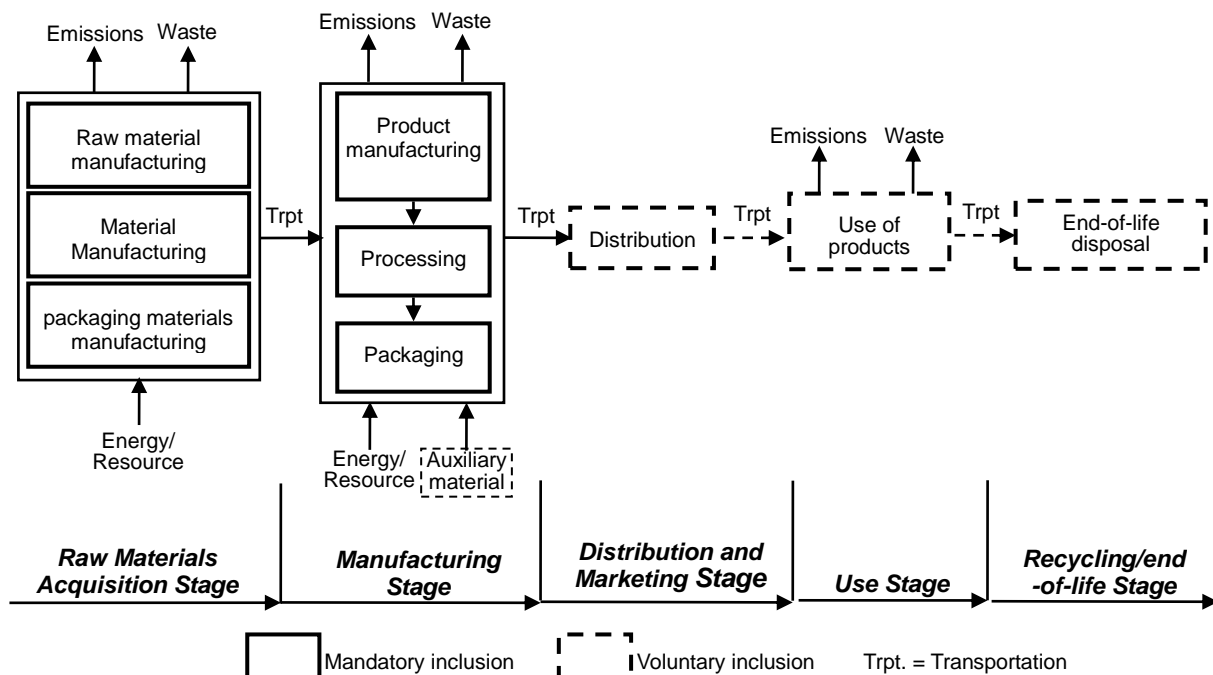


Figure 1 System boundary of the product system

As noted in Figure 1 above, the life cycle of a household paper product (“product”) covers five life cycle stages: raw material acquisition, product manufacturing, distribution and marketing, product use and recycling/end-of-life. The data quality requirements for the raw materials related data 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 related to manufacturing of main materials;
- Environmental impacts related to manufacturing of secondary materials;
- Environmental impacts related to manufacturing of packaging materials;
- Inclusion of information related to auxiliary materials is optional (voluntary).
- If recycled pulp is used, the environmental impacts associated with the manufacturing and transportation of recycled pulp should be included in the information for the recycling stage (including collection and pre-treatment).

Manufacturing Stage

The LCA shall include information for the following unit processes:

- Environmental impacts of processes related to manufacturing of products (including inputs of auxiliary materials);
- Processes related to generation of wastewater, solid waste, and air pollutants during the product manufacturing. For the waste recycling part, the transportation of waste to the recycler shall be included. The environmental impacts related to the intermediate treatment of waste before the final disposal and the transportation of waste to the landfill shall also be considered.

Distribution and Marketing Stage

The LCA shall include information for the transportation of product from the manufacturing plant to the distribution/retailing sites, including:

- Transportation of products from manufacturing plant to downstream distributors or retailing sites;
- For processes related to product distribution from downstream distributors/retailers to customers, and treatment of packaging waste during this process; if the packaging waste is recycled and reused, only the transportation of such waste to the recycler is considered;
- Inventory and reporting of waste disposal during the distribution and marketing stage by the distributors/retailers is optional (voluntary).

Use Stage

As there is very little environmental impacts during use of the products by the consumers, the inventory and reporting of information during this stage is optional (voluntary).

Recycling/end-of-life Stage

The LCA shall include information for the following unit processes:

- If the end-of-life products are being treated through incineration or land-filling treatment, the environmental impacts of relevant treatment processes shall be considered;
- For end-of-life products or materials which cannot be recycled, and thus have to be treated by incineration or in a landfill, information regarding their proper end-of-life disposal shall be provided;
- Reporting of information regarding transportation of end-of-life products to the recycler or waste management site is optional (voluntary).

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; the 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 and activities of site operators 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%. That is, at least 95% of the potential life cycle emissions shall be evaluated. 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:

- 10^9 = 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

Data quality requirements for the raw material acquisition

- Generic data may be used for the manufacturing of raw materials and packaging materials used by the products. Please refer to Appendix I for the common sources of generic data. The year of the data cannot be older than 1990.
- If recycled pulp is used in the product, site-specific data shall be used for the recycling process (including collection and pre-treatment) and relevant manufacturing and transportation processes. 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 manufacturing plant or transportation) shall be used for the product manufacturing processes. If other types of information are used, description of the information and rationale for using such information shall be provided.
- Generic data may 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. However, 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 or at least the same technical range of referred systems shall be considered. Moreover, it is also recommended to consider the date or geographic aspects of the data quality when feasible. The year of the generic data used cannot be older than 1990.
- The data shall be representative for the average of a specific year. If the average data for a specific year cannot be obtained, average data for a specific period may be used. However, the selected specific period should 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 materials to the manufacturing plant, the actual transportation modes used and the distance traveled shall be considered.

Note: For the purpose of inventory and declaration of product carbon footprint, where the organization implementing this PCR does not contribute 10% or more to the upstream GHG emissions of the product or input prior to its provision to another organization or the end-user, the primary activity data requirement shall apply to the emissions arising from those processes owned, operated or controlled by the first upstream supplier that does contribute 10% or more to the upstream GHG emissions of the product or input.

Data quality requirements for the distribution and marketing stage

- For transportation of products to the downstream distributors/retailers, the actual mode of transportation and the distance traveled shall be considered.

Date quality requirements for the recycling/end-of-life stage

- For transportation of end-of-life product as post-consumer waste for delivery to processors or recyclers, the data from national or industry sources or consumer behavior 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.
- Generic data may be used during the recycling/end-of-life stage, if for specific reason the site-specific data for the recycling/waste disposal system cannot be obtained. Then generic data and recycling rate may be used to calculate environmental impact. Please refer to Appendix I for the common sources of generic data. The year of the data cannot be older than 1990.

10. Parameters to be declared in the EPD

The following parameters shall be declared in the EPD:

Energy consumption

- Consumption of energy shall be declared for all stages of the product life cycle.
- For declaration of energy consumption, the following units shall be used: power unit: kW or W; energy unit: J or MJ.

Resource use

- non-renewable resources
 - ◆ materials resources
 - ◆ energy resources (used for energy conversion purposes)
- renewable resources
 - ◆ material resources

- ◆ energy resources (used for energy conversion purposes)
- secondary resources
 - ◆ material resources (pre-consumer or post-consumer recycling and reuse)
 - ◆ energy resources (used for energy conversion purposes)
- recovered energy flows (such as thermal energy) expressed in MJ
- water resource use indicators shall also be calculated from the life cycle inventory. These indicators do not constitute a “water footprint” as potential environmental impacts due to the water use in different geographical locations is not captured. The minimum indicators for water resource use in the EPD shall be:
 - ◆ total amount of water (consider make-up water for in-plant recycling and reuse)
 - ◆ direct amount of water used by the core process
- The following requirements for the water resource use indicators apply (in part adopted from water footprint inventory in ISO 14046 Environmental management - Water footprint - Principles, requirements and guidelines):
 - ◆ water use includes evaporation, transpiration, product integration, release into different drainage basins or the sea, displacement of water from one water resource type to another water resource type within a drainage basin (e.g. from groundwater to surface water). In-stream water use is not included.
 - ◆ for water used in closed loop processes (such as cooling system) and in power generation only the net water consumption (such as reintegrations of water losses) should be considered.
 - ◆ sea water shall not be included in the indicator.
 - ◆ tap water or treated water (e.g. from a water treatment plant), or waste water that is not directly released in the environment (e.g. sent to a wastewater treatment plant) are not elementary water flows, but intermediate flows from a process within the technosphere.
 - ◆ additional transparency in terms of geographical location, type of water resource (e.g. groundwater, surface water).

The following requirements on the resource declaration shall also apply:

- all parameters for resource consumption shall be expressed in mass, with the exception of renewable energy; resources used for the generation of hydroelectric, wind electricity and solar energy, which shall be expressed in MJ;
- all parameters shall not be aggregated but reported separately. Resources which contribute for less than 5% in each category shall be included in the resources list as “other”;
- nuclear power shall be reported among the non-renewable energy resources as kg of uranium calculated by converting the thermal energy (MJ) considering a reactor of III generation with an efficiency of 33%;
- the PCR can define other resources (for example rare materials originating from the LCI data) which may be listed and detailed in the EPD for each specific product category;
- the energy content into some products (such as paper or plastic based products) is

useful information for the end of life management. For this reason, the “energy content of product” shall be declared in MJ: its estimation shall be made considering the gross calorific value of the product. Only the energy that is suitable for an eventual energy recovery at the end of life shall be considered (energy content of steel due to its carbon content for example shall not be considered since it is not practically recoverable);

- energy content of biomass used for feed or food purposes shall not be considered.

Impact equivalents expressed as potential environmental impacts

Impact categories for mandatory declaration

- Emission of greenhouse gases (expressed as the sum of global warming potential, GWP, 100 years, in CO₂ equivalents);
- Emission of acidifying gases (expressed as the sum of acidifying potential in sulphur dioxide (SO₂) equivalents);
- Emission of gases that contribute to the creation of ground-level ozone (expressed as the sum of ozone-creating potential, ethene-equivalents);
- Emission of substances to water contributing to oxygen depletion (expressed as phosphate (PO₄³⁻) equivalents).

Impact categories for optional declaration

Declaration for other impact categories which are considered important is optional (voluntary).

Waste

- hazardous waste (as defined in Taiwan’s Waste Disposal Act, or follow host countries’ laws for sites outside Taiwan).
- non-hazardous waste
 - ◆ Plastic parts marking: Where technologically possible, plastic parts of the vehicle weighing ≥ 25 g shall be marked in accordance with the ISO 11469 and ISO 1043 Part 1/2/3/4, SPI or other international standard label to facilitate their identification and recovery at the end of life.
 - ◆ Plastic packaging material marking: The Plastic packaging materials shall be labeled on the parts with SPI or other international standards for ease of sorting.

Note: For characterization factors of each impact category, please refer to *General Programme Instructions For The International EPD System, Version 2.5 (2015-5-11)*.

11. Recycling information

If practical, information for the parts which cannot be incinerated and/or recycled and reused, 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 intended 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 or system certifications (e.g., ISO 14001, ISO 14064-1, and IECQ HSPM).

13. Information about the certification

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

This EPD Certification is valid until 20__ - __ - __.

It is in accordance with the Requirements for the International EPD System, General Programme Instructions, version 2.5 (2015-05-11) – www.environdec.com

The PCR review for _____ (PCR 2016 :) was administered by the Environment and Development Foundation and carried out by an LCA Expert Panel chaired by Dr. Wen-Ching Chen (wencc@edf.org.tw).

Independent verification of the declaration, is based on ISO 14025 : 2006

Internal External

Third party verifier : Environment and Development Foundation in Taiwan.

LCA Expert Panel:

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 established in accordance with this PCR shall refer to the following documents:

- GENERAL PROGRAMME INSTRUCTIONS FOR THE INTERNATIONAL EPD® SYSTEM, Version 2.5 (2015-05-11), downloadable from: <http://www.environdec.com/en/The-International-EPD-System/General-Programme-Instructions/>
- The underlying LCA report
- CPC Division 32: Pulp, Paper and Paper Products; Printed Matter and Related Articles, Version 1.1, 2011-02-28.
- CFP-PCR for Household Paper, Version 3.0, Environmental Protection Administration, Taiwan, 2016-03-22.
- PCR documents of relevance to the EPD.

When available, the following documents shall also be referenced:

- Other documents and recycling instructions that 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. Data from the following generic databases are recommended for use.

Material	Database	Published
Industrial processes	ecoinvent 3.1	2014
Packing materials, transport, Waste treatments	BUWAL 250, 2 nd edition	2004
Steel, Primary copper, Copper products, Electricity, Fuels, Aluminum, Chemicals, Transports, Waste management	ecoinvent 3.1	2014
	PE-GaBi 14	2014
	ELCD version 3.2	1995-2014
	The Boustead Model 5.0	2013
	EIME (Environmental Information and Management Explorer) EcoBilan	1999-2014
Plastics	PE Plastics Europe (Association of Plastics Manufacturers in Europe)	1993-1998
	PE-GaBi 14	2014
	ELCD version 3.2	1995-2014
	ecoinvent 3.1	2014
	The Boustead Model 5.0	2013
	EIME (Environmental Information and Management Explorer) EcoBilan	1999-2014
Electronic components	PE-GaBi 14	2014
	ELCD version 3.2	1995-2014
	ecoinvent 3.1	2014
	The Boustead Model 5.0	2013
	EIME (Environmental Information and Management Explorer) EcoBilan	1999-2014
LCA Database in Taiwan	Carbon factor database from EPA, ROC.	2013
	DoITPro	2014

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.*

Raw Materials acquisition stage (see Section 10)

Manufacturing stage (see Section 10)

Distribution, Use and End-of-Life stage (see Section 10)

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*
- *General Programme Instructions for the International EPD® System, Version 2.5 (2015-05-11)*
- *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
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
SPI	Society of the Plastics Industry
TAF	Taiwan Accreditation Foundation
TEC	Typical Energy Consumption
Trpt	Transportation