

**Recycling Unit Cost and Coefficient**

**Recycleing Unit Cost**

Packaging	Glass Bottles			PET Bottle	Paper Packaging	Plastic Packaging
	Colorless	Amber	Other Colors			
Unit Cost	4.4yen/kg	5.8yen/kg	9.4yen/kg	3.3yen/kg	13.0yen/kg	47.0yen/kg

without Consumption tax

**Coefficient for Calculation**

**Ordinary Calculation**

**Use**

Business Classification		Glass Bottles			PET Bottle	Paper Packaging	Plastic Packaging
		Colorless	Amber	Other Colors			
<b>Container</b>	Food Manufacturing	0.35358	0.39215	0.84412	0.61252	0.04989	0.69986
	SoftDrink, Tea, Coffee Manufacturing	0.40264	0.33257	0.82390	0.57749	0.04823	0.70120
	Alcoholic Beverage Manufacturing	0.32468	0.36992	0.84960	0.61971	0.04897	0.72755
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	—	—	—	—	0.04985	0.66138
	Pharmaceuticals Manufacturing	0.51020	0.40709	0.86684	—	0.05134	0.71664
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.39482	0.30799	0.82786	—	0.05113	0.68985
	Retail Sales	—	—	—	—	0.05102	0.71578
	Other Industries	0.33892	0.40400	0.78020	—	0.05116	0.71420
	<b>Wrapping</b>	Wrapping	—	—	—	0.03940	0.49105

**Ordinary Calculation**

**Manufacture**

Business Classification		Glass Bottles			PET Bottle	Paper Packaging	Plastic Packaging
		Colorless	Amber	Other Colors			
<b>Container</b>	Food Manufacturing	0.01368	0.00282	0.03039	0.04070	0.00158	0.02653
	SoftDrink, Tea, Coffee Manufacturing	0.02064	0.01884	0.03845	0.07319	0.00253	0.01439
	Alcoholic Beverage Manufacturing	0.01567	0.00694	0.02736	0.03357	0.00220	0.00497
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	—	—	—	—	0.00154	0.04804
	Pharmaceuticals Manufacturing	0.00296	0.01610	0.01186	—	0.00011	0.00408
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.00671	0.00078	0.01832	—	0.00032	0.02622
	Retail Sales	—	—	—	—	0.00025	0.00817
	Other Industries	0.00912	0.02639	0.15153	—	0.00024	0.00521
	<b>Wrapping</b>	Wrapping	—	—	—	—	—

**Coefficient for Calculation**

**Simplified Calculation**

**Use**

Business Classification		Glass Bottles			PET Bottle	Paper Packaging	Plastic Packaging
		Colorless	Amber	Other Colors			
Container	Food Manufacturing	0.33590	0.35293	0.80192	0.55127	0.04241	0.59488
	Soft Drink, Tea, Coffee Manufacturing	0.38251	0.29931	0.78271	0.51974	0.04341	0.59602
	Alcoholic Beverage Manufacturing	0.22727	0.25894	0.63720	0.49576	0.04163	0.47291
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	—	—	—	—	0.04735	0.59524
	Pharmaceuticals Manufacturing	0.25510	0.30532	0.78015	—	0.02567	0.28665
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.39482	0.30799	0.74508	—	0.04601	0.65536
	Retail Sales	—	—	—	—	0.04082	0.60841
	Other Industries	0.28808	0.10100	0.70218	—	0.04093	0.39281
	Wrapping	Wrapping	—	—	—	0.02758	0.34373

**Simplified Calculation**

**Manufacture**

Business Classification		Glass Bottles			PET Bottle	Paper Packaging	Plastic Packaging
		Colorless	Amber	Other Colors			
Container	Food Manufacturing	0.01368	0.00282	0.03039	0.04070	0.00142	0.02388
	Soft Drink, Tea, Coffee Manufacturing	0.02064	0.01884	0.03653	0.06953	0.00253	0.01439
	Alcoholic Beverage Manufacturing	0.01410	0.00659	0.02463	0.03021	0.00220	0.00472
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	—	—	—	—	0.00154	0.04804
	Pharmaceuticals Manufacturing	0.00296	0.01610	0.01186	—	0.00011	0.00306
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.00671	0.00078	0.01832	—	0.00032	0.02622
	Retail Sales	—	—	—	—	0.00023	0.00735
	Other Industries	0.00730	0.01452	0.12122	—	0.00020	0.00391
	Wrapping	Wrapping	—	—	—	—	—