

**The Japan Containers and Packing Recycling Association**  
**Recycling Unit Cost and Coefficient table for 2017**

**Recycling Unit Cost**

Packing	Glass Bottles, Colorless	Glass Bottles, Amber	Glass Bottles, Other Colors	PET Bottle	Paper Packaging	Plastic Packaging
Unit Cost, ¥/kg	4.1	5.7	9.9	2	13	45

**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	0.35686	0.01578	0.38424	0.00677	0.84039	0.03262	0.57490	0.04627	0.04679	0.00115	0.66439	0.03138
	Soft Drink, Tea, Coffee Manufacturing	0.35014	0.02414	0.36768	0.02089	0.81173	0.06154	0.53858	0.07151	0.04615	0.00124	0.66834	0.01615
	Alcoholic Beverage Manufacturing	0.35064	0.02056	0.38502	0.00941	0.83121	0.03560	0.58848	0.03083	0.04553	0.00189	0.66732	0.00650
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	-	-	-	-	-	-	-	-	0.04590	0.00131	0.62964	0.04793
	Pharmaceuticals Manufacturing	0.36776	0.00411	0.37954	0.01048	0.88989	0.01534	-	-	0.04765	0.00014	0.68291	0.00288
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.36452	0.00827	0.38110	0.00580	0.84875	0.01221	-	-	0.04788	0.00025	0.65963	0.01933
	Retail Sales	-	-	-	-	-	-	-	-	0.04755	0.00019	0.68653	0.00697
	Other Industries	0.37334	0.00672	0.38354	0.00001	0.82188	0.11311	-	-	0.04771	0.00026	0.68470	0.00409
Wrapping	Wrapping	-	-	-	-	-	-	-	-	0.03475	-	0.47054	-

**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	0.35686	0.01578	0.36502	0.00677	0.75635	0.03262	0.51741	0.04395	0.03977	0.00104	0.56473	0.02667
	Soft Drink, Tea, Coffee Manufacturing	0.35014	0.02414	0.31253	0.02089	0.77115	0.06154	0.45780	0.06793	0.03923	0.00124	0.56809	0.01534
	Alcoholic Beverage Manufacturing	0.26298	0.01850	0.28877	0.00847	0.62341	0.03026	0.50021	0.02929	0.03870	0.00189	0.53386	0.00617
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	-	-	-	-	-	-	-	-	0.04360	0.00131	0.56668	0.04793
	Pharmaceuticals Manufacturing	0.23905	0.00390	0.28466	0.01048	0.80090	0.01534	-	-	0.02383	0.00013	0.20487	0.00187
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.36452	0.00827	0.38110	0.00580	0.76387	0.01221	-	-	0.04549	0.00025	0.62665	0.01933
	Retail Sales	-	-	-	-	-	-	-	-	0.03566	0.00018	0.58355	0.00627
	Other Industries	0.29868	0.00638	0.03835	0.00001	0.61641	0.11311	-	-	0.03579	0.00020	0.34235	0.00286
Wrapping	Wrapping	-	-	-	-	-	-	-	-	0.02432	-	0.32938	-