

The Japan Containers and Packing Recycling Association
Recycling Unit Cost and Coefficient table for 2021

Recycling Unit Cost

Packing	Glass Bottles, Colorless	Glass Bottles, Amber	Glass Bottles, Other Colors	PET Bottle	Paper Packaging	Plastic Packaging
Unit Cost, ¥/kg	4.6	6.4	17.5	4.5	16	51

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	0.42899	0.02501	0.42413	0.00946	0.80638	0.03544	0.41916	0.02683	0.04596	0.00177	0.60437	0.03237
	Soft Drink, Tea, Coffee Manufacturing	0.40377	0.05758	0.39087	0.04096	0.75254	0.08051	0.38352	0.04674	0.04529	0.00154	0.60278	0.01963
	Alcoholic Beverage Manufacturing	0.42123	0.02824	0.42632	0.00921	0.80186	0.03641	0.43032	0.01643	0.04489	0.00160	0.64329	0.00448
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	-	-	-	-	-	-	-	-	0.04639	0.00078	0.57181	0.04599
	Pharmaceuticals Manufacturing	0.45730	0.00212	0.41729	0.01761	0.81210	0.01557	-	-	0.04740	0.00016	0.62109	0.00415
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.44309	0.01282	0.43166	0.00756	0.83976	0.01740	-	-	0.04710	0.00045	0.59731	0.01949
	Retail Sales	-	-	-	-	-	-	-	-	0.04748	0.00036	0.62711	0.00843
	Other Industries	0.45225	0.01074	0.44926	0.00002	0.81612	0.07905	-	-	0.04731	0.00026	0.62359	0.00493
Wrapping	Wrapping	-	-	-	-	-	-	-	0.03707	-	0.42621	-	

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	0.42899	0.02501	0.40292	0.00946	0.76606	0.03544	0.37724	0.02683	0.03906	0.00151	0.51372	0.02913
	Soft Drink, Tea, Coffee Manufacturing	0.38358	0.04894	0.37133	0.04096	0.71491	0.08051	0.34517	0.04674	0.04076	0.00154	0.54251	0.01963
	Alcoholic Beverage Manufacturing	0.31593	0.02541	0.34105	0.00875	0.56130	0.03276	0.36577	0.01643	0.03816	0.00152	0.54679	0.00426
	Oil/fat Processing, Soap, Synthetic Detergent, Surfactant and Paint Manufacturing	-	-	-	-	-	-	-	-	0.04176	0.00078	0.51463	0.04599
	Pharmaceuticals Manufacturing	0.27438	0.00181	0.33383	0.01673	0.69028	0.01557	-	-	0.02607	0.00015	0.21738	0.00353
	Cosmetics, Toothpaste, Other Toiletries Manufacturing	0.42093	0.00961	0.41007	0.00756	0.71379	0.01740	-	-	0.04474	0.00045	0.56744	0.01949
	Retail Sales	-	-	-	-	-	-	-	-	0.03798	0.00027	0.53304	0.00590
	Other Industries	0.38441	0.00752	0.11232	0.00002	0.73451	0.07905	-	-	0.03784	0.00020	0.37415	0.00320
Wrapping	Wrapping	-	-	-	-	-	-	-	0.02224	-	0.31966	-	