

CHECKLIST

for registered auditors
and experts



Who? How? Where?

The **Verpackungsgesetz (Packaging Act)** calls for audits and/or confirmations by auditors and experts at various junctures.



Who can be an auditor or expert?



Experts, auditors, tax advisers and sworn accountants who intend to conduct audits according to the **Verpackungsgesetz** have to register in the register of auditors of the **Zentrale Stelle Verpackungsregister (Central Agency Packaging Register – ZSVR)**. Following successful registration, their details will be published in this register.

What kind of registers of auditors are there?

Register of auditors – division 1

Experts registered in this division are authorised to **audit the volume flow records** of systems and sector-specific solutions, as well as **declarations of completeness**.

Register of auditors – division 2

Auditors registered in this division are authorised to audit **declarations of completeness**.



What is important to note for auditors and experts in their work?



1. Audit guidelines

To ensure that audits and confirmations are conducted in a uniform manner and to achieve a uniform standard between different auditor and expert groups, the ZSVR has developed audit guidelines for these activities. The audit guidelines have been approved by the German Federal Cartel Office and can be found **here**.

www.verpackungsregister.org/en/foundation-authority/audit-guidelines

www.verpackungsregister.org/en/lucid-packaging-register/guidelines/electronic-signatures-qes

2. Qualified electronic signature (QES)

Some documents, e.g. declarations of completeness, that auditors are required to file in the LUCID Packaging Register need to bear a qualified electronic signature (QES). The QES is the legal counterpart to a handwritten signature in the electronic world, making it possible to verify the authorship of a declaration in electronic data transfers over the long term. Information about QES can be found **here**.



Before you apply for a login as an auditor

To set up an auditor login,

- + **your personal data** (title, academic title where applicable, full name, company name) as well as
- + your **e-mail** address are required.

The password must have at least 8 characters with at least one capital and lower case letter as well as at least one number and special character. Repeated characters are not permissible.





What you need to prepare for your registration as an auditor

For a complete registration, your address as well as your phone number (fax number where applicable) are required. Please make sure that you have the following additional information ready:

- + Declaration of whether you are active pursuant to section 27 (1) (experts) or section 27 (2) (auditors, tax advisers, sworn accountants) VerpackG (Packaging Act), as well as an indication of your profession.
- + Evidence of your personal qualification as an auditor (not a company's) by uploading one or more suitable document(s) (PDF, JPG or PNG file), indicating the certifying institution as well as the date of issue of the document(s). In the following, you will find an overview of the documents that may serve as evidence of your qualification as an auditor for your profession:

Profession	Required document
Publicly appointed expert	Certificate of public appointment and administration of oath before the IHK chamber of commerce as per section 36 GewO (Trade Regulation Act)
German environmental verifier	Certificate of specialised knowledge as per sections 9, 10 UAG (Environmental Audit Act)
Environmental verifier from another EU Member State	Evidence of specialist qualifications, notice to DAU GmbH, section 18 UAG (Environmental Audit Act)
Expert accredited by a national accreditation body	Accreditation notification and certificate issued by the DAkkS (German national accreditation body)
Expert in another EU Member State or the European Economic Area	Evidence of professional qualifications, notice to competent public institution, section 13a GewO (Trade Regulation Act)
Auditor	Certificate of appointment issued by the German Chamber of Public Accountants, section 15 WiPrO (Public Accountant Act)
Tax adviser	Certificate of appointment issued by a German Chamber of Tax Advisers, section 40 StBerG (Tax Consultancy Act)
Sworn accountant	Certificate of appointment issued by the German Chamber of Public Accountants, section 128 WiPrO (Public Accountant Act)



Please note:

1. If you are an **environmental verifier**, please also have the NACE codes for your scope of accreditation ready.
2. If you are an **international auditor or expert**, you are required to upload evidence of your qualification issued by a German authority or a corresponding document in another language that includes a translation into German. A certified translation is not required.

Where can I register?



<https://www.verpackungsregister.org/en>



You can start the registration process and access your login on the homepage of the LUCID Packaging Register at <https://lucid.verpackungsregister.org> or via our website www.verpackungsregister.org/en



Register



For IT-related questions about the LUCID Packaging Register, please do not hesitate to call our support hotline at +49 541 34310555, Monday to Friday from 9:00 to 17:00 CET (public holidays in Lower Saxony excepted).