Annex I to the Membership Agreement:

Explanatory notes to the Final Declaration

This annex contains useful information that will help you fill out your Final Declaration.

To enable an efficient processing of the information, the participant must ensure VALORLUB is in the possession of the Final Declaration **by 28 February at the latest** of the year following the year to which the declaration refers.

1. Joining Valorlub

1.1. The various steps to joining VALORLUB
1.2. Retroactivity

2. Preparation

2.1. Determining the quantity of oil brought onto the Belgian market or imported for your own use
2.2. Mandate forms
2.3. Statements of truth
2.4. First fill
2.5. Rhine and inland waterways arrangements under the terms of the CDNI Shipping Waste Treaty

3. Final declaration

3.1. Final declaration
3.2. The European Commission's Declaration
3.3. Verification of the Membership Declaration
3.4. Corrections to the Declaration

4. Contributions and invoicing

4.1. Financial Contributions
4.2. Invoicing and conditions for paying the Financial Contributions

5. Classification Europalub

6. Potential scenarios

6.1. Selling oil bought in bulk from a Belgian supplier under your own brand
6.2. Repackaging motor oil that has been imported in bulk
6.3. Producing or importing oil on behalf of third parties (private label)
6.4. Foreign suppliers
6.5. Exporting oil that has been purchased from a Belgian supplier
6.6. First fill

7. Biodegradable oil

1. Joining VALORLUB

1.1. The various steps to joining VALORLUB

1.1.1. Step 1

You need to provide us with the following details so that we can create a record for you at VALORUB:

- **the identification form** that includes the general information about your company and the person who will be responsible for administering the VALORLUB record;

- **the Membership Declaration** on which you note the number of litres of oil for which your company is subject to an Acceptance Obligation/Take-back Obligation;

  when you join retroactively, the Final Declaration will be considered as your Membership Declaration. This declaration serves as the basis for the retroactive payment of the years up to joining and for the calculation of the Advance Payment for the current year (see 1.2);

  if you were NOT subject to an acceptance obligation between 2007 and the current year, then complete the Provisional Declaration using your forecast sales for the current year;

- **the Membership Agreement**, in duplicate, signed by a person who is authorised to commit the company to undertakings;

- You can download all of these forms from the internet at www.valorlub.be

To ensure confidentiality, Recydata has been commissioned by VALORLUB to process your Membership Declaration. Please send the above documents to:

Recydata vzw
Koningin Astridlaan 59A, box 8
B-1780 Wemmel

1.1.2. Step 2

As soon as we have received your membership documents, we send you a signed copy of the Membership Agreement by return of post. Where applicable, you will receive an invoice to settle previous years. You will also receive an invoice for the settlement of your Advance Payment. Your membership will be confirmed as soon as you have made the Advance Payment.

1.1.3. Step 3

Every year you have to submit the Final Declaration for the previous year to VALORLUB by 28 February. VALORLUB will provide you with all necessary documents in good time. You can also download these documents from our website, www.valorlub.be.

1.2. Retroactivity

The VALORLUB system is open to companies that wish to bring their Acceptance/Take-back Obligation into conformity from the date that the legislation entered effect and wish to do this irrespective of the date on which the membership agreement for the VALORLUB system was signed.

Entry into the VALORLUB system is retroactive. This means that the Financial Contributions are payable from 1 January 2007 or from 1 January of the first year in which the Participant is unable to provide evidence that it has satisfied the Acceptance/Take-back obligation in another manner set out in the regulations, where it was subject to these obligations.

By joining VALORLUB retroactively, you are covered against any potential penalties for failing to individually fulfil your Acceptance/Take-back Obligation.

You pay a Financial Contribution for each year that you are a member, which is increased by a retroactive payment (at the statutory rate of interest).

2. Preparation

Before you start to complete the Membership Declaration, it is important that you have gathered together all of the information required to complete it correctly.

2.1. Determining the quantity of oil brought onto the Belgian market or imported for your own use

The declaration relates to all lubricating oil and industrial oil that:

- is produced in Belgium by and is brought onto the Belgian market;
- is imported to Belgium and is brought onto the Belgian market;
- is produced in Belgium or imported for your own use.
- if first fill is brought onto the Belgian market or imported (see points 2.4 and 6.6 below)

The quantities are given in litres.

You will also have to make a distinction between domestic oil, professional oil that generates used oil and oil that does not generate used oil.

Please refer to the definitions and Europalub classifications in the table under point 4.2 of this annex for the exact scope of the acceptance obligation for used oil.

2.2. Mandate forms

If you are a producer and are also responsible for the Final Declaration of the oil that you produce on behalf of your clients under a '**private label**", then you should also include the corresponding quantities on your declaration.

Include all of the mandate forms with your declaration so that VALORLUB is able to accept your declaration.
You can download the authorisation forms from the website www.valorlub.be.

2.3. Statements of truth

The **quantities of oil brought onto the Belgian market that are produced by your clients or are repackaged by your clients under that client's brand name** should **not** be included in your declaration.

You should also provide proof of the reduced quantities by enclosing the "**statement of truth**" with your declaration that has been completed and signed by your client

You can download the "statement of truth" from the website www.valorlub.be.

2.4. First fill

Oil destined for factory replenishment or as part of a finished or semi-finished product should be specified at the 0 rate for the period up to 30 June 2009. The quantities of oil brought onto the Belgian market from 1 July 2009 should be specified at the professional rate.

The rules for exported oil (see point 2.3 "statements of truth" in this annex) similarly apply to exported oil that forms part of a finished product. See point 6.6 of this annex for the various "first fill" scenarios.

2.5. Rhine and inland waterways arrangements under the terms of the CDNI Shipping Waste Treaty

As of 1 January 2011, participants should not include oil supplied to the Rhine and inland waterways in the final declaration form. This means that as of 1 January 2011 participants in Valorlub no longer have to pay a contribution on this oil.

3. Final declaration

3.1. Declaration

Valorlub has said goodbye to paper declarations. From now on the annual declaration of the amounts of oil brought onto the market can be filled in online via our website.

Use the link you received by mail before 28 February to go to the secured Valorlub application: https://declaration.valorlub.be/en. If the link does not work, go to www.valorlub.be, select your language and press the button "My declaration".

You will the go to a validation screen where you have to fill in the **unique code** you received by mail and your e-mail address. This will generate an automatic e-mail to your e-mail address including a link. Click on this link to complete your declaration.

Then follow the instructions on the screen.

The Membership Declaration contains the following fields:

Declaration year: the year for which the declaration has been prepared.

Domestic oil: all motor oil (Europalub category 1) in sales packaging ≤ 25 kilograms (2007 ≤ 25 litres), irrespective of the use, distribution channel or recipient. Sales packaging is packaging designed to form a sales unit for users or consumers at the sales point (for example: can of 1 litre motor oil).

Professional oil that generates used oil: see point 5 of this annex.

Biodegradable oil : see point 7 of this annex

Oil producer: any natural person or legal entity that produces oil or has oil produced in Belgium, packages oil or has oil packaged for its own use with the intention or for the purpose of bringing it onto the Belgian market. Any natural person or legal entity that resells oil produced by other suppliers under its own brand name is also considered to be a Producer.

Oil importer: any natural person or legal entity, other than the Producer that imports oil to Belgium for its own use or to bring it onto the Belgian market.

Bring onto the market: importation with the intention of sale, possession with the intention of sale, offering for sale, sale, offering products and services for hire, hiring of products and services, putting at someone's disposal in return for payment or making available free of charge, if these operations are performed by a seller.

For own use: intended to be used in your own installations

Litre: you should specify any oil brought onto the market or oil for your own use in **litres**. For your information: 1 litre = 0.89 kilograms.

Tariff: the contribution per litre for oil brought onto the market or oil for your own use. This contribution is set every year by the board of Directors of VALORLUB.

Advance payment: Participants should make an advance payment that is at least equal to the Financial Contribution (see point 4.1) in order to enable VALORLUB to perform its tasks. The Advance Payment is calculated on the basis of the Final Declaration for the preceding year.

Specify the quantities of oil which fall under the area of application (see item 3.3 of this annex) and were calculated as follows:

Quantities of oil produced and imported over the past calendar year in Belgium to be brought onto the Belgian market or for own use.

\+ Quantities of oil produced over the past calendar year by you, under orders of your customers under "private label", and for which you have assumed responsibility to include in your declaration. (= mandate forms)

- Quantities of oil which over the past calendar year were exported or repackaged by your customers to sell under the customer's brand name (= declarations on honour)

- Quantities of oil which over the past calendar year were sold to Rhine and inland waterways

---

= **Quantities of oil to be declared**

For the various first fill scenarios: see item 2.4 and 6.6 of this annex

3.2. The European Commission's Declaration

The European Waste Directive (2008/98/EC, article 21-4) requires the European Commission (EC) to examine, by December 31th 2022 at the latest, the possibility of collecting information in a structured way and taking measures, including measurable targets, to promote the regeneration of waste oils.

This means that Member States will have to report information to the EU in a standardised way, including on the quantities of oil placed on the market. The government has asked Valorlub to bring the declaration of the quantities placed on the market into line with the European requirements.

This declaration is in addition to the annual declaration that you usually submit via the well-known Valorlub online application and has no impact on the composition of the contributions.

3.3. Verification of the Membership Declaration

VALORLUB has the right at all times to carry out the required checks through a third party or the intervention of a company auditor or external accountant who is bound by professional secrecy, in order to ascertain the accuracy of the information provided by the Participant.

VALORLUB will bear the costs of these checks, unless the Financial Contributions payable, calculated in the corrected Affiliation Declaration during the inspection, exceed the total paid Financial Contributions by more than ten per cent (10%). In this case, the costs of the aforementioned inspections will be borne by the Participant.

3.4. Corrections to the declaration

If the Participant or VALORLUB (e.g. in the context of the exercise of its right of control) determines that the Participant has paid a VALORLUB contribution or a funding contribution to VALORLUB which, for whatever reason, proves to be incorrect, VALORLUB or the Participant shall be entitled to make a correction with retroactive effect, limited to one year preceding the year in which it was established that the VALORLUB contribution or a funding contribution was incorrect. The VALORLUB contributions or funding contributions paid by the Participant prior to this period are final and may no longer, for whatever reason, be subject to a correction (either upwards or downwards).

Example: in 2026, it is established that a Participant has submitted incorrect Declarations, resulting in the Participant having paid excessive or insufficient funding contributions from 2020 onwards. The correction may be applied to the year 2025. The funding contributions paid for the years 2020, 2021, 2022, 2023 and 2024 are not subject to revision.

The aforementioned limitation on the retroactive effect of corrections does not apply in the event of fraud by the Participant, in which case VALORLUB may make corrections without any time limit.

4. Contributions and invoicing

4.1. Financial Contributions

4.1.1. Basic Contribution

The basic contribution is the contribution for each litre of oil brought onto the market or for your own use. This contribution is set every year by the board of Directors of VALORLUB and is:

Tariffs (ex. VAT) per litre	2007	2008	01->06 2009	07->12 2009	2010	2011 -> 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Domestic oil	€ 0,30	€ 0,30	€ 0,28	€ 0,28	€ 0,20	€ 0,20	€ 0,20	€ 0,20	€ 0,20	€ 0,22	€ 0,25	€ 0,25	€ 0,25	€ 0,25	€ 0,25
Professional oil that generates used oil	€ 0,02	€ 0,02	€ 0,02	€ 0,02	€ 0,02	€ 0,01	€ 0,02	€ 0,02	€ 0,02	€ 0,02	€ 0,03	€ 0,03	€ 0,03	€ 0,03	€ 0,03
First fill	€ 0,00	€ 0,00	€ 0,00	€ 0,02	€ 0,02	€ 0,01	€ 0,02	€ 0,02	€ 0,02	€ 0,02	€ 0,03	€ 0,03	€ 0,03	€ 0,03	€ 0,03
Oil that DOES NOT generate used oil	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	NA	NA	NA	NA	NA	NA	NA	NA	NA

4.1.2. Minimum Financial Contribution:

The minimum Financial Contribution is:

€ 150 for the first year of membership
€ 75 for subsequent years of membership

4.2. Invoicing and conditions for paying the Financial Contributions:

The **invoice** that Valorlub sends out once a year consists of the **"final invoice"** from the previous calendar year and the **"advance payment"** for the current calendar year.

The **final invoice** is the difference between the provisional and the finalised statement from the previous calendar year. If the amount on the finalised statement is greater than the amount on the provisional statement, then this difference is invoiced. However, if the amount is smaller, then a credit note is issued.

The amount of **advance payment** for the current calendar year is calculated based on the volumes that appear in the final statement for the previous calendar year and the contributions that apply for the current calendar year.

This invoice is payable on 30 calendar days, but always within the same year.

If the advance payment for the current calendar year amounts to more than 5,000 euros, you will receive 2 invoices:

- An initial invoice containing the final settlement for the previous year and half of the advance payment for the current year, payable within 30 days.
- A second invoice with the second half (balance) of the advance payment for the current year, payable within 6 months, but always within the same year.

Please note: an invoice can only be split if Valorlub receives the statement before the 28th of February of the current calendar year.

Valorlub invoices the first half of the month of May.

If the difference between the "settlement" and the "advance payment" is negative, you will receive a credit note.

VALORLUB will charge default interest:

- on retroactive membership;
- when the final payment date has been exceeded;
- when VALORLUB has not received the Final Declaration by 28 February of the year following the year to which the declaration relates.

VALORLUB will charge default interest according to the conditions described in the Membership Agreement.

When paying the various instalments, VAT (=21%) is always due on the instalment paid.

All payments should be made by bank transfer to one of the following accounts:

KBC: BE42 7340 1396 2854
BIC code: KREDBEBB

BNP PARIBAS FORTIS: BE49 0015 5822 4871
BIC code: GEBABEBB

5. Europalub classification

The following contributions are payable:

The domestic tariff on:

- Motor oil in packaging ≤ 25 kilograms (in 2007 ≤ 25 litres): 1 A, 1 B, 1 B2, 1 D, 1 E

The professional tariff on:

- Motor oil in packaging > 25 kilograms (in 2007 > 25 litres):1 A, 1 B, 1 B2, 1 D, 1E
- Professional oil: 1 A1, 1 B1, 2 A, 2 B, 2 C, 2 D, 4 A, 4 B, 4 C, 5 A, 5 B, 6 A1, 6 A2 and 6 B

The 0 tariff on:

- Oil types in the fields shaded in grey (1 C, 1 F, 2 E, 4 D, 4 E, 6 C, 7 A, 7 A1, 7 A2, 7B, 7 C and 8 A) because these do not generate any used oil

1) Engine oils	Europalub
Gasoline or diesel engine oils for passenger cars	1 A
First fill gasoline or diesel engine oils for passenger cars	1 A1
aviation)	1 B
First fill diesel engine oils for commercial & industrial vehicles	1 B1
Universal diesel engine oils for tractors (agricultural , road construction, …)	1 B2
Two-stroke engine oils	1 C
Other engine oils	1 D
Marine engine oils (national)	1 E
Aviation engine oils and turbine oils	1 F
2) Gear oils and transmission	
Automatic transmission fluids	2 A
Automotive gear oils	2 B
Industrial gear oils	2 C
All hydraulic transmission oils, inc. Fire – resistant fluids	2 D
Shock absorbers oils	2 E
4) Metal working oils	
Quenching oils	4 A
Neat oil for metalworking	4 B
Soluble oils for metalworking	4 C
Rust prevention products	4 D
Rolling mills oils	4 E
5) Highly refined oils	
Turbine oils, excluding aviation applications	5 A
Electrical oils	5 B
6) Other oils	
Compressor oils	6 A1
Compressor oils	6 A2
General machine lubricants (incl. slide-way, pneumatic tool …)	6 B
Other industrial oils for non-lubricating purposes	6 C
7) Processing oils	
Process oils, technical white oils, medicinal white oils, aromatic oils, waxes and paraffins	7 A, 7 A1, 7 A2, 7 B, 7C
8) Basic Oils	8 A

This list is for information purposes. It is very likely that certain types of oil which both generate and do not generate waste in the Europalub classification have been listed under the professional tariff. In the latter case, the oil should be declared at the 0 tariff.

6. Potential scenarios

6.1. Selling oil bought in bulk from a Belgian supplier under your own brand

Situation: company A that is based in Belgium supplies oil (that it has produced or imported) in bulk to client X, that is based in Belgium. Company A brings this oil onto the Belgian market and declares these quantities to VALORLUB at the professional tariff.

Company X will then repackage this oil and sell it in Belgium under its own brand name. According to the definitions in the regional legislation, company X is considered to be the Producer and as such must submit a declaration to VALORLUB for the part of the oil that is sold in Belgium: for motor oil in packaging ≤ 25 kg (in 2007: 25 litres), the domestic tariff, for other oil that generates used oil, the professional tariff.

Problem: both company A and company X have paid a contribution for the same oil.
Solution: company X notifies its national supplier, company A or an agent authorised by the supplier that it has repackaged and resold the oil bought from company A nationally or internationally under its own brand name through a "statement of truth". Company A can use this declaration to recover its original contribution from VALORLUB.

By signing the "statement of truth", company X declares that VALORLUB can perform an audit or have an audit performed at any time to verify the accuracy of the details.

How to bring into compliance: when preparing the Final Declaration, company A deducts the quantities described in the "statement of truth" from the actual quantities it brought onto the market in Belgium for the year in question.

6.2. Repackaging motor oil that has been imported in bulk

Company X imports motor oil in bulk in order to repackage it in packaging ≤ 25 kg (in 2007: 25 litres) and to bring it onto the market under its own name. According to the definitions in the regional legislation, company X is considered to be the Producer and therefore only pays the domestic contribution to VALORLUB for the quantity that it has repackaged and sold in Belgium.

This scenario does not require any further action.

6.3. Producing or importing oil on behalf of third parties (private label)

Company A produces or imports oil that it uses to fill packaging under the brand name of company X that commercialises the brand on the Belgian market. According to the definitions in the regional legislation, company X is considered to be the Producer and pays its contribution to VALORLUB for the quantity that it has sold in Belgium. Company A does not pay any contribution to VALORLUB for this oil as a Producer or Importer.

Company A can inform company X about its legal requirements and the possibility of joining the VALORLUB system. Company A can (as a service) assume the declaration for the quantities sold by company X on the Belgian market from its client using an "authorisation form".
In any case, company X, the company that brought the oil onto the market, continues to be subject to an acceptance obligation. Company X should also be able to demonstrate to the regional authorities that the declaration of the quantities it brought onto the Belgian market has been submitted by supplier A.

This scenario does not require any further action.

6.4. Foreign suppliers

A foreign company that brings oil onto the market in Belgium will its Belgian clients (X, Y, Z, etc.) for this oil. Therefore the Belgian clients are subject to an acceptance obligation and will contribute to the VALORLUB system as importers.

The foreign supplier can assume the administrative conditions of the Acceptance/Take-back obligation from its clients in Belgium for commercial reasons.

The foreign supplier will then join VALORLUB, submit an annual declaration for the quantities of oil that it has brought on the Belgian market, pay the VALORLUB contribution and provide VALORLUB with a list of the Belgian clients on whose behalf it is submitting the declaration.

In all cases, the Belgian client continues to be subject to an acceptance obligation as an importer. The Belgian clients should also be able to demonstrate to the regional authorities that the declaration of the quantities of oil brought onto the Belgian market or they have used has been submitted by the foreign supplier. They should authorise their foreign supplier to do this by means of an "authorisation form".

6.5. Exporting oil that has been purchased from a Belgian supplier

Company A supplies oil to its client, company X, that exports this oil (or part of it). Depending on the type of oil, company A will pay the domestic or professional tariff to VALORLUB.

Company X notifies its national supplier, company A or an agent authorised by the supplier that it has exported the oil that it bought from company A by means of a "statement of truth". Company A can use this declaration to recover its original contribution from VALORLUB.

By signing the "statement of truth", company X declares that VALORLUB can perform an audit or have an audit performed at any time to verify the accuracy of the details.

How to bring this into compliance? When preparing the Final Declaration, company A deducts the quantities stated in the "statement of truth" from the actual quantities it brought onto the market in Belgium for the year in question.

6.6. First fill

6.6.1. A Belgian producer/importer of oil supplies oil to a Belgian company that is going to use this oil as an integral component of a finished product.

The Belgian producer is subject to an acceptance obligation (after all it brought the oil onto the Belgian market) for the quantities supplied and must pay a contribution to VALORLUB for this. The rules for exported oil that forms part of a finished product similarly apply to exported oil (see "statements of truth").

6.6.2. A Belgian company purchases oil abroad to use as an integral component of a finished product that it produces.

The Belgian company is subject to an acceptance obligation for the oil that it has imported **and** has brought onto the market in Belgium as part of a finished product. Consequently, the Belgian company pays a contribution to VALORLUB for the oil as an integral component of the product that it produces that has been brought onto the market in Belgium. The company does not pay any contribution on the imported oil that forms part of a finished product that is exported.

6.6.3. A Belgian company imports oil as part of a finished product.

The Belgian company is subject to an acceptance obligation for the oil that it has imported **and** has brought onto the market in Belgium as part of a finished product. Consequently, the Belgian company pays a contribution to VALORLUB for the oil as an integral component of the product that it produces that has been brought onto the market in Belgium. The company does not pay any contribution on the imported oil that forms part of a finished product that is exported.

In these scenarios, semi-finished products are also considered to be finished products.

7. Biodegradable oil

7.1. How to declare

In the VLAREMA (the Flemish *Regulation* on Sustainable Management of Material Cycles and Waste Materials), under the specific chapter on "used oil", in the context of the extensive producer responsibilities, an article (3.4.6.4 2°, point 5) has been added whereby producers and importers of oil are required to report the quantities of **biodegradable oil** that they bring onto the market. This requirement is effective from 1 January 2013.

Important note: this concerns an additional line on the declaration form on which you must state **the total amount of biodegradable oils** that you have released onto the Belgian market, regardless of whether or not they fall within the scope of the acceptance obligation (in other words, including biodegradable chainsaw oil, 2-stroke oil, mould release …).

As in the past, you must continue to declare biodegradable oil that falls within the scope of the acceptance obligation at the household rate (= motor oil in packaging less than or equal to 25 kg) or at the professional rate (= all other oil, besides household oil, that generates waste oil).

7.2 Definition

The following text is a full extract from the Commission Decision of 24 June 2011 establishing the environmental criteria for awarding the EU environmental label for lubricants, published in the Official Journal of the European Union on 29 June 2011.

A substance is considered ultimately biodegradable (aerobic) if:

1. In a 28-day biodegradation study according Part C.4 of the Annex to Regulation (EC) No 440/2008, OECD 306, OECD 310 the following levels of biodegradation are achieved:

— in the ultimately biodegradable tests based upon dissolved organic carbon ≥ 70 %,

— in the ultimately biodegradable tests based upon oxygen depletion or carbon dioxide generation ≥ 60 % of the theoretical maxima.

In these ultimately biodegradable tests the 10-day window principle will not necessarily apply. If the substance reaches the biodegradation pass level within 28 days but not within the 10-day time-window, a slower degradation rate is assumed.

2. The BOD5/ThOD or BOD5/COD ratio ≥ 0,5. The BOD5/(ThOD or COD) ratio can only be used if no data based on Part C.4 of the Annex to Regulation (EC) No 440/2008, OECD 306 or OECD 310 or any other equivalent test methods are available. The BOD5 shall be assessed according to Part C.5 of the Annex to Regulation (EC) No 440/2008 or equivalent methods while the COD shall be assessed according to Part C.6 of the Annex to Regulation (EC) No 440/2008 or equivalent methods.

A substance is considered inherently biodegradable if it shows:

— a biodegradation > 70 % in the Part C.9 of the Annex to Regulation (EC) No 440/2008 or OECD 302 C test for inherent biodegradation or equivalent methods, or
— a biodegradation > 20 % but < 60 % after 28 days in Part C.4 of the Annex to Regulation (EC) No 440/2008, OECD 306, OECD 310 tests based on oxygen depletion or carbon dioxide generation or equivalent methods.

The biodegradation test does not need to be conducted when:

— the classification of the substance, base fluid or additive is already stated on the Lubricant Substance Classification list or a valid letter of compliance from a competent body can be submitted,
— a substance is non-biodegradable if it fails the criteria for ultimate and inherent biodegradability.

The applicant may also use read-across data to estimate the biodegradability of a substance. ‘Read-across’ for the assessment of the biodegradability of a substance shall be acceptable if the reference substance differs by only one functional group or fragment from the substance applied in the product. If the reference substance is readily or inherently biodegradable and the functional group has a positive effect on the aerobic biodegradation then the applied substance may also be regarded as readily or inherently biodegradable.

Functional groups or fragments with a positive effect on the biodegradation are: aliphatic and aromatic alcohol [-OH], aliphatic and aromatic acid [-C(=O)-OH], aldehyde [-CHO], Ester [-C(=O)-O-C], amide [-C(=O)–N or -C(=S)–N]. Adequate and reliable documentation of the study on the reference substance should be provided. In case of a comparison with a fragment, not included here above, adequate and reliable documentation of the studies should be provided on the positive effect of the functional group on the biodegradation of structurally similar substances.