

RELEVANT PROVISIONS OF THE EU PACKAGING AND PACKAGING WASTE REGULATION (PPWR) ALREADY IN EFFECT

With Regulation (EU) 2025/40 on packaging and packaging waste ("PPWR"), the European Union has established a new legal framework for packaged products and packaging that is directly applicable throughout the Union. The PPWR entered into force on 11.02.2025 and provides for phased implementation of its far-reaching provisions, with the first provisions having been in force since 12.08.2026.

The Regulation does not only apply to packaging manufacturers in the traditional sense, but covers the entire supply and distribution chain. It applies to all enterprises that manufacture, design, or commission the design of, import, or distribute packaging, or place packaged products on the market. In addition to setting out new material requirements for packaging and packaged products, the PPWR also defines the roles of producers and manufacturers separately and links these to specific obligations.

I. SUBJECT MATTER AND SCOPE

The PPWR sets out requirements for the entire life cycle of packaging and packaged products with regard to their environmental sustainability and labelling.

Its wide-ranging regulatory content also includes requirements on reuse, refilling, and extended producer responsibility.

The PPWR applies to all packaging and packaging waste, regardless of the material used. Enterprises along the entire supply and distribution chain should review the requirements of the PPWR an early stage – in particular, their legal classification as producers or manufacturers and the associated obligations.

The regulations are relevant in practice in both the B2C and B2B sectors.

Although the PPWR itself does not contain any EU-wide uniform rules on fines, Member States are required to lay down effective, proportionate and dissuasive penalties by 12.02.2027, including financial penalties.

II. PHASED APPLICATION

The PPWR provides for a phased commencement of application for its far-reaching provisions. The following key provisions have been in force since 12.08.2026, meaning the PPWR is already of practical relevance:

- the definitions in the PPWR
- Provisions on per- and polyfluoroalkyl substances ("PFAS") and restrictions on substances: Packaging that comes into contact with food must no longer be placed on the market if it contains PFAS in concentrations at or above the specified limit values set out in the PPWR.
- General obligations of economic operators, including producers, suppliers, authorised representatives, importers, distributors and fulfilment service providers
- Obligations relating to reusable packaging and reuse schemes
- Obligations for economic operators offering products for purchase through refilling and
- provisions on the conformity assessment procedure and the EU declaration of conformity, which must be issued by the producer. By issuing

the EU Declaration of Conformity, the manufacturer assumes responsibility for ensuring that the packaging complies with the requirements of this Regulation.

III. UNDERSTANDING ROLES/CLASSIFICATION OF ECONOMIC OPERATORS

The correct understanding of roles is crucial in the PPWR. The Regulation imposes different obligations on economic operators and distinguishes between producers, manufacturers, suppliers, importers, distributors, authorised representatives, final distributors and fulfilment service providers.

The definition of the term "producer" and that of "manufacturer" are particularly relevant in this context.

1. Producer

Under the PPWR, the producer is not necessarily limited to the physical producer. "Producer" generally means any natural or legal person who manufactures packaging or a packaged product. If a person commissions the design of packaging or a packaged product under their name or brand, that person is regarded as the producer – regardless of whether other brands appear on the packaging or the packaged product. The key factor is the role played in the development and branding of the packaging or the product it contains.

The producer ensures that the packaging complies with sustainability and labelling requirements and draws up the EU Declaration of Conformity.

Under certain conditions, the supplier assumes the role of the "producer" within the meaning of the PPWR instead of the actual producer. A prerequisite for this micro-enterprise exemption is that the undertaking which manufactures, or has manufactured, packaging or packaged products under its own name or brand is a micro-enterprise and that the supplier is established in the same Member State. A micro-enterprise is defined as an enterprise which employs fewer than ten people and whose annual turnover or annual balance sheet total does not exceed EUR 2.000.000,00.

It is important to note that the micro-enterprise exemption only applies to the classification of the producer, not the manufacturer.

2. Manufacturer

A "manufacturer" within the meaning of the PPWR is the natural or legal person in a distribution or supply chain who, in a Member State, bears the extended producer responsibility. This includes in particular the responsibility for financing the disposal of packaging. This is the economic operator – producer, importer or distributor – who first makes packaging or a packaged product available within the territory of a relevant Member State. This classification remains unchanged even if the packaging or the packaged product is subsequently made available in the same Member State by another enterprise.

The decisive factor in determining classification is whether the service is provided for the first time in the Member State where the business is established or across borders in another Member State.

If a product is made available for the first time by an enterprise in the Member State in which it is established, it is considered the manufacturer. This applies both where packaged products or packaging are made available to an enterprise that further distributes them, and where they are made available to end users.

However, if the product is made available for the first time by an enterprise in a Member State other than the one in which the enterprise is established, the enterprise is only regarded as the manufacturer in that Member State if the product is made available to end-users.

If an enterprise is considered a manufacturer, it bears the costs for the collection and recovery of packaging waste in the respective Member State where the packaging is expected to become waste.

IV. CONCLUSION

The PPWR marks a paradigm shift in European packaging law. With its direct applicability across the EU and its phased implementation, it imposes new obligations on economic operators throughout the supply and distribution chain – from the producer to the final distributor. Correctly categorising each role is the key to determining individual responsibilities. We will keep you informed about relevant developments and new findings and we are happy to offer our expertise to support you with these legal challenges.

V. PPWR IN THE ALLIANCE COUNTRIES

AUSTRIA

I. What legal obligations do manufacturers and/or distributors have in your country regarding the take-back, recovery, recycling, or disposal of packaging supplied to commercial or industrial end-users?

In Austria, the Waste Management Act and the Packaging Ordinance of 2014 govern the take-back, recovery and documentation of packaging.

The responsibility lies with enterprises that place packaging on the market in Austria for the first time – known as primary obligors.

These enterprises must participate in a government-approved collection and recovery system ("licensing") and report their packaging quantities to the system on an on-going basis. The system assumes compliance with the regulations governing the collection and recovery of packaging.

Until the end of 2021, enterprises were also able to take back and recover commercial packaging themselves. This option is no longer available – participation in a system is now generally mandatory.

In some cases, different rules apply to B2B transactions than to consumer packaging. Austria distinguishes between household packaging and commercial packaging, for which there are separate systems. The key factor is where the packaging is usually disposed of as waste. Household packaging is limited in size and is generated in households or similar establishments such as hotels. Transport cartons, pallets, and strapping are always commercial packaging. Only for commercial packaging can the customer assume responsibility for licensing.

If an enterprise can prove it supplies a large-scale waste generation point, it does not have to license this packaging itself, but the supplier must document the quantities delivered.

Large-scale waste generation points are businesses that exceed certain thresholds for packaging volumes – for example, more than 30 tonnes of plastic. An establishment only becomes a large-scale waste generation point once it has been entered, on application, in a register of the Ministry of Environment.

II. Can these statutory obligations be transferred, in whole or in part, to a commercial or industrial end-user by contract, for example in the supply contract or in general terms and conditions?

The end-user may also obtain licensing for commercial packaging. For this purpose, the end-users must participate in a collection and recovery system. In practice, such a procedure is regulated in the general terms and conditions or in the supply contract.

What matters to the supplier is not the agreement itself, but the purchaser's actual licensing of the packaging.

A mere agreement whereby the customer disposes of the packaging itself or passes it on to a waste disposal enterprise is not sufficient. The supplier shall only be released from its obligations to the extent that the customer can provide evidence of a licence. For the remaining quantities of packaging, the supplier remains responsible for obtaining a licence.

The customer must provide the supplier with a legally binding licensing declaration, in which he specifies the system, the period, the pay

category and the extent of participation. The declaration must be submitted at least once a year and additionally in the event of substantial changes.

The supplier cannot completely disregard compliance with these obligations. It must retain the customer's declaration for seven years and present it to the authority upon request. If a declaration is missing or the customer licenses too little, the supplier faces an administrative fine. Once the administrative fine has been imposed, it must subsequently obtain the missing licences.

Therefore, enterprises should clearly regulate the assumption of licensing by the customer, request the declarations annually, and check them for plausibility.

If the customer is registered as a large-scale generator, they bear the responsibility themselves, without the need for an agreement. It must collect the packaging separately, have it recycled, and report the quantities annually to the Ministry of the Environment. However, the supplier must continue to record the quantities supplied to the large-scale generator and present them to the authority upon request.

CHINA

I. What legal obligations do manufacturers and/or distributors have in your country regarding the take-back, recovery, recycling, or disposal of packaging supplied to commercial or industrial end-users?

The take-back, recovery, and disposal of packaging waste in China are governed in particular by the Environmental Code of the People's Republic of China, which entered into force on 15.08.2026.

Enterprises are required to design packaging appropriately, comply with the applicable mandatory standards for avoiding excessive packaging, and reduce packaging waste.

Enterprises that manufacture, import or distribute specific products or packaging must take these back and recycle them, or dispose of them in an environmentally sound manner, in accordance with government regulations. However, according to our research to date, a comprehensive, standardised list of such products has not yet been published. There is no general take-back obligation for standard B2B packaging materials.

Responsibility for packaging waste depends in particular on its type and origin. Where packaging waste is classified as “industrial solid waste”, the relevant waste producer must keep a register detailing the type, quantity, destination, storage, recovery and disposal of such waste. They must transmit corresponding information to the competent environmental authority.

II. Can these statutory obligations be transferred, in whole or in part, to a commercial or industrial end-user by contract, for example in the supply contract or in general terms and conditions?

Manufacturers and distributors may, in principle, set out in the supply contract or in general terms and conditions that the commercial or industrial end-user assumes the collection, recovery, recycling, and disposal of the packaging after use and bears the associated costs. The responsibility for maintaining and storing documentation, as well as for providing the relevant evidence, may also be assigned to the end-user by contract.

Recycling companies may also be commissioned to recover or dispose of products and packaging listed in a government-mandated take-back register. The authorised representatives are responsible in accordance with the statutory provisions and the contractual agreements. Whether the manufacturer is thereby completely exempted from their legal obligations is not expressly regulated. Nor does it expressly prescribe a continuing monitoring or documentation obligation on the part of the manufacturer.

Where packaging waste is classified as “industrial solid waste”, the obligations to maintain a waste register and to report the relevant information rest with the respective waste producer. Third parties may be engaged

under contract to assist with the practical fulfilment of these obligations; this does not affect the waste producer's statutory responsibility.

CZECH REPUBLIC

I. What legal obligations do manufacturers and/or distributors have in your country regarding the take-back, recovery, recycling, or disposal of packaging supplied to commercial or industrial end-users?

In the Czech Republic, the Packaging Act and the Waste Act govern the obligations regarding packaging.

The obligations of manufacturers and distributors apply to the supply of packaging to both consumers and business customers. The party placing packaging on the market must ensure that such packaging or packaging waste is taken back, unless they can prove that the packaging has not become waste within the territory of the Czech Republic. Furthermore, they are obliged to ensure the recovery and recycling of packaging waste to the extent specified by law. These obligations may be fulfilled, either individually or through an authorised packaging company, in accordance with the conditions laid down by law. The law does not require the supplier to collect every item of packaging from individual customers personally. The law also sets out requirements regarding the characteristics of packaging and the minimisation of packaging, as well as the recording and demonstration of compliance with statutory obligations. The respective obliged person is responsible for ensuring compliance with these requirements, in particular, the party who places packaging on the market. They must be able to demonstrate the relevant details regarding the packaging and the manner in which their obligations are fulfilled. Commercial customers, on the other hand, are responsible for ensuring that the waste generated at their premises is disposed of in accordance with the law, including handing it over to an authorised person and keeping records, where applicable. The differences in the B2B sector relate in particular to certain information requirements and the practical organisation of collection, for example through contractual systems for the return of reusable or transport packaging.

II. Can these statutory obligations be transferred, in whole or in part, to a commercial or industrial end-user by contract, for example in the supply contract or in general terms and conditions?

Obligations relating to the disposal of packaging may only be transferred by contract to a commercial or industrial recipient to the extent specified by law and subject to the relevant conditions being met. A mere agreement in the supply contract or in the General Terms and Conditions, according to which customer is responsible for ensuring the recycling or disposal of the packaging does not, in fact, automatically release the supplier from its obligations under public law.

The obligations may be fulfilled independently, through an authorised packaging company, or by transferring them to another person together with the transfer of ownership of the packaging in question for the purpose of its subsequent placing on the market. The contract for the transfer of ownership rights must expressly provide for the transfer of these obligations. A mere contractual agreement, under which the customer bears the costs of disposing of the packaging or ensures its environmentally sound disposal, does not therefore, in itself, replace the statutory mechanism for the transfer of obligations.

Provided that the legal requirements for the transfer are met, the customer may assume the relevant obligations regarding the take-back and recovery of the packaging. A special provision applies to the obligation, which concerns the prescribed proportion of recycled plastics in certain types of single-use plastic packaging. This obligation may only be transferred if the special conditions stipulated by law are met.

Furthermore, practical matters relating to the disposal of packaging, in particular its return, sorting, handover to authorised parties, recycling, disposal and the provision of evidence of the measures taken, may be

regulated by contract. Such agreements are important for the allocation of obligations between the contracting parties, but do not alter the legal position of the individuals vis-à-vis the authorities.

The manufacturer or distributor must therefore always check whether there has been an effective transfer of the statutory obligations or whether it is merely a contractual arrangement for waste disposal. In the latter case, their own obligations under the Packaging Act remain in force, including the relevant record-keeping, reporting and documentation obligations. At the same time, the customer may be responsible for the disposal of waste generated at their premises.

GERMANY

I. What legal obligations do manufacturers and/or distributors have in your country regarding the take-back, recovery, recycling, or disposal of packaging supplied to commercial or industrial end-users?

In Germany, the Packaging Implementation Act (VerpackDG) has governed obligations relating to packaging since 12.08.2026. It supplements the PPWR and essentially distinguishes between where packaging typically becomes waste: in private households or at commercial or industrial end-users (B2B).

In the case of packaging that is predominantly generated in private households, manufacturers must, as a general rule, participate in a dual system. This is a private collection system such as the yellow bag.

This requirement does not generally apply to typical B2B packaging, such as transport packaging. However, manufacturers and distributors must take back this packaging from customers free of charge – generally at the point where they handed over the goods. They must then reuse or recycle the packaging. For this, they generally require authorisation. Alternatively, they may delegate their obligations to an authorised producer responsibility organisation. It will then take care of take-back, recycling and documentation.

In all cases, every manufacturer must register with the central packaging register, LUCID, before placing their products on the market for the first time. They may not sell the goods without registration.

Not every commercial customer is a B2B end-user in this context. For example, restaurants, hotels and hospitals are treated in the same way as private households. This also applies to smaller trade and agricultural businesses with waste volumes comparable to those of households. For the packaging they generate, participation in a dual system is likewise mandatory.

II. Can these statutory obligations be transferred, in whole or in part, to a commercial or industrial end-user by contract, for example in the supply contract or in general terms and conditions?

Obligations may be partially transferred. The Packaging Implementation Act expressly permits manufacturers and distributors to agree on a different return location and a different cost arrangement with commercial end-users. In practice, the parties may, for example, stipulate in supply contracts or in their general terms and conditions that the customer is responsible for disposing of the packaging themselves and for bearing the costs.

However, such an agreement does not exempt the manufacturer from its legal obligations, but only concerns the place and costs of the return. The manufacturer remains responsible to the authorities. It must, as a matter of principle, ensure that the packaging is recycled properly and keep records to that effect.

Manufacturers may also delegate the fulfilment of their obligations to an approved producer responsibility organisation, which then generally assumes responsibility for take-back, recovery and documentation. The manufacturer must report this transfer to the packaging register.

However, registration with the packaging register always remains the manufacturer's own obligation and cannot be transferred to others.

POLAND

I. What legal obligations do manufacturers and/or distributors have in your country regarding the take-back, recovery, recycling, or disposal of packaging supplied to commercial or industrial end-users?

An enterprise that places packaged products on the market must ensure the recycling of the same type of packaging waste as is generated from the type of packaging in which it placed its products on the market.

The enterprise subject to this obligation may fulfil it either independently or through a packaging recovery organisation which it has commissioned to fulfil this obligation. If this obligation is not fulfilled, a so-called product fee will be imposed on the obliged party.

The obligation to ensure recycling does not depend on whether packaged products are supplied to consumers or to commercial or industrial customers. Rather, it applies to all enterprises that place packaged products on the market. Consequently, the Act also applies to packaging used in B2B business transactions.

The party placing the products on the market decides for themselves whether to take back the packaging and fulfil the recycling obligation themselves, or to transfer this task to an appropriate organisation.

Furthermore, any enterprise that places packages products on the Polish market is required to register with the BDO Register (Polish database for products, packaging, and waste management).

II. Can these statutory obligations be transferred, in whole or in part, to a commercial or industrial end-user by contract, for example in the supply contract or in general terms and conditions?

In principle, the fulfilment of the recycling obligation lies with the party placing the packaging on the market. To fulfil their legal obligations, they may use the services of a packaging recovery organisation designated for this purpose.

Consequently, the obligation to ensure recycling cannot be transferred to any other legal entity, with the exception of a packaging recovery organisation. The party placing packaged products on the market and the packaging recovery organisation may commission the waste holder to carry out specific activities relating to the management of packaging waste. This, however, merely involves commissioning the performance of specific activities and does not result in the recycling obligation being transferred.

The Act stipulates that the party placing packaging or products in packaging on the market, or the party exporting packaging or products in packaging or supplying them in intra-Community trade, must submit an annual report on compliance with their obligations. The preparation of this report may also be delegated to a packaging recovery organisation. All necessary information must be provided to the organisation so that the report can be prepared correctly.

SLOVAKIA

I. What legal obligations do manufacturers and/or distributors have in your country regarding the take-back, recovery, recycling, or disposal of packaging supplied to commercial or industrial end-users?

In Slovakia, the legal obligations of manufacturers and distributors are set forth in the PPWR and the Slovak Waste Act.

The manufacturer/distributor is obliged to ensure the take-back of packaging waste which they have placed on the market.

Manufacturers and distributors are responsible for ensuring that packaging is collected and sent for recycling or other recovery, or disposed of properly.

The manufacturer/distributor must be registered in the national register of packaging manufacturers held by the Ministry of the

Environment, must keep detailed records of the quantities of packaging placed on the market, collected, recovered and recycled, and must report this information regularly to the state authorities (Slovak Environmental Inspectorate).

Responsibility for fulfilling these obligations usually lies with the original manufacturer of the packaging (the party who first places it on the market or distributes it in the Slovak Republic).

The same legal framework applies to B2B packaging as to consumer packaging; however, the law permits certain differences in collection schemes and may allow for larger quantities to be collected and recovered centrally at the customer's premises or at business facilities.

II. Can these statutory obligations be transferred, in whole or in part, to a commercial or industrial end-user by contract, for example in the supply contract or in general terms and conditions?

It is possible, to a certain extent, to transfer contractual obligations relating to packaging, or to pass on the economic and operational costs, to the commercial or industrial end customer; however, both the Act and the PPWR always regard the manufacturer or distributor who placed the packaging on the market or supplied it within the Slovak Republic as primarily responsible.

In practical terms, this means that provisions can be included, for example, in a supply contract or in the general terms and conditions, whereby the B2B end customer assumes the obligations relating to the take-back, recovery, recycling or disposal of packaging, including the obligation to provide documentation on packaging waste management. Such a contractual transfer is effective between the parties, but the original manufacturer or distributor remains responsible to the public authorities for fulfilling the obligations under the PPWR and the Waste Act. In other words, where deficiencies are identified, the authorities may only require the party that placed the packaging on the Slovak market to take remedial action and face sanctions.

The obligations relating to the maintenance of statutory records, reporting, monitoring and control cannot be transferred in full to the customer. The manufacturer/distributor must at all times ensure that the obligations under the law are met within their area of responsibility, verify the accuracy of the information received from the customer, and retain records of any checks carried out.

TURKEY

I. What legal obligations do manufacturers and/or distributors have in your country regarding the take-back, recovery, recycling, or disposal of packaging supplied to commercial or industrial end-users?

Turkey is not an EU Member State; therefore, the PPWR does not apply there. However, Turkish packaging law is modelled on the previous EU Packaging Directive and is also based on extended producer responsibility.

The focus is on the "placer on the market". The party placing the product on the market is the party who first makes packaged goods available on the market in Turkey: the bottler, the brand owner in the case of contract manufacturing, or the importer in the case of imported goods. An industrial company that imports raw materials for its own production is also a placer on the market for the packaging materials of these raw materials.

The placer on the market must register in the Ministry of Environment's Packaging Information System and report annually the packaging quantities placed on the market in the previous year. Since 2020, placers on the market have met their financial responsibility for recycling, outside the deposit system, through the so-called recycling contribution 'GEKAP'. For this purpose, they report and pay the contribution quarterly to the tax office. The amount is generally based on the weight or quantity and the material of the packaging. They are no longer required to meet their own take-back or recycling quotas; the quotas now only apply at the national level.

The actual disposal is the responsibility of the

waste holder. A commercial end-user must collect packaging waste separately within the framework of the Zero Waste System, hand it over to licensed waste disposal companies and report it electronically annually. The following reporting obligations apply: The party placing goods on the market reports the quantities placed on the market, the end-user reports the waste generated.

The law makes few distinctions between B2B and B2C. The recycling contribution applies equally to sales, secondary, and transport packaging. By contrast, the deposit scheme for single-use beverage containers, which has been in operation nationwide since 1 July 2026, primarily affects the consumer market. Packaging for exported goods and imports for inward processing is exempt from the recycling contribution.

II. Can these statutory obligations be transferred, in whole or in part, to a commercial or industrial end-user by contract, for example in the supply contract or in general terms and conditions?

The deciding factor is who is considered by law the party placing the goods on the market. This legal responsibility cannot be transferred to another party via contract or general terms and conditions (AGBs). Registration, quantity reporting, and the recycling contribution therefore remain the responsibility of the party placing the goods on the market, even if the supply contract or the general terms and conditions state otherwise; the authorities will deal solely with the distributor. Failure to report or pay may result in fines as well as back-payments including interest.

Above all, the distribution of costs between the parties can be contractually regulated. The supplier may factor the recycling contribution into the purchase price, or the customer may contractually agree to bear the costs. Nevertheless, the party placing the goods on the market remains responsible to the authorities.

In Turkey, it is standard practice for the end-user to take care of disposal. As the waste owner, the commercial end-customer must collect their packaging waste separately, hand it over to licensed operators, and report this. Therefore, a corresponding contractual clause essentially reflects the existing legal situation. It is nevertheless still useful, for example, to set out disposal procedures, obligations to provide evidence and rights to information between the parties.

The return of reusable packaging such as pallets or containers can also be regulated by contract. However, this does not exempt one from the recycling contribution: Pallets that are delivered with the goods are considered transport packaging, even if the customer returns them for a deposit. Only a take-back system approved by the Ministry for the Environment means that, whilst the levy must be declared, it is payable only on the quantities that have not been taken back.

A disposal agreement does not release the party placing the goods on the market. Their reporting and payment obligations remain in effect. If environmental damage occurs during disposal, the parties involved are jointly liable for the costs of remediation.

However, there is some scope of flexibility in structuring the supply chain. Anyone who imports in their own name is the party placing the goods on the market. For sales packaging, the party who offers the product under their own name or brand remains the party placing it on the market.

For suppliers from the EU, this means that, if the Turkish industrial customer imports the goods themselves, they are the party placing the goods on the market. This, in turn, means the supplier has no packaging obligations of its own in Turkey. The situation may be different if the supplier delivers via its own Turkish company, acts as the importer itself, or appoints an authorised representative in Turkey.

Enterprises should therefore clarify, even before their first import, who is responsible for fulfilling the relevant legal obligations, and clearly set out the associated costs, as well as the obligations to provide evidence and information, in the supply contract.

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