



# Annel

## PLASTIC PACKAGING & MICROPLASTIC

## UK & EU REQUIREMENTS

# PLASTIC PACKAGING TAX UK

This guide sums up all the requirements that manufacturers should follow for Plastic Packaging Tax. This document was designed to provide all the information required to ensure compliance with the current regulatory system.

## Plastic Packaging Tax - Legislation

The primary legislation: **Finance Act 2021 Part 2**

The secondary legislation: **The Plastic Packaging Tax (Descriptions of Products) Regulations 2021** and **The Plastic Packaging Tax (General) Regulations 2022**

### The tax came into the force on 1st April 2022

Registration for the Plastic Packaging Tax is mandatory for companies that:

- will import into the UK or manufacture in the UK **10 tonnes\* or even more** of plastic packaging components **in the next 30 days**;
- have imported into the UK or manufactured in the UK **10 tonnes\* or more** of plastic packaging components **in the last 12 months** .

**\*10 tonnes limit includes also a combination of manufactured and imported packaging**

Registration should be done within 30 days after the meeting the 10 tonnes threshold.



### Charge rate

- 
- **£200** per tonne from **1st April 2022**
  - **£210,82** per tonne from **1st April 2023**
-

## Key definitions and terms

### Packaging considered plastic

For the purpose of Plastic Packaging Tax plastic is defined as a polymer material with potential additives and other substances.

The term “additives” includes calcium and dyes. To assess the amount of plastic material in a packaging component, additives should be considered plastic.

Adhesives made from plastic should be also included in the assessment.

The term “plastic” includes polymers which are biodegradable, compostable and oxo-degradable.

**If the packaging is made from multiple materials with the advantage of plastic components (additives included) it is still classified as plastic packaging.**

### Cellulose-derived materials

Cellulose-based materials derived **without any chemical modification** are not considered plastic.

Cellulose-based materials derived **after chemical modification** are considered plastic.

### Types of plastic packaging subject to the tax:

- used in the supply chain (individual packaging components manufactured separately but in the end assembled into one unit);
- for single use by the consumer

## Recycled material

**Plastic Packaging Tax includes** imported or manufactured products which contain **less than 30% recycled plastic**.

Components containing **30% or more recycled plastic are not chargeable for tax**. However, the 10-tonne threshold and records are still mandatory for such packaging.

**Confirmation of the use of recycled plastic is required.**

Recycled plastic may derive from pre-consumer or post-consumer sources and be reprocessed using chemical or mechanical processes (organic recycling is not included). Recycled plastic can be used for its original purpose or for other purposes.

## Multi-component packaging

If the packaging is made from several plastic components, each of these components should be assessed.

Individual packaging components: bottles, caps, labels, boxes, plastic bags, trays, plastic windows and gift wrapping such as ribbon and sticky tape.

Each component should be checked whether it needs to be subjected to Plastic Packaging Tax.

## Finished plastic packaging

Plastic Packaging Tax is chargeable if:

- the plastic packaging component is finished at the territory of the UK;
- the finished plastic packaging is imported to the UK

## **Plastic packaging imported to the UK and already filled with goods subject to the tax.**

Manufactured packaging or imported unfilled packaging requires to be defined when is finished. The plastic packaging component is finished when it has undergone its last modification\*.

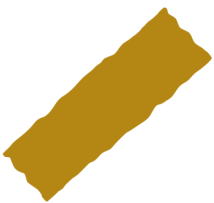
The company that performs the last modification (changes in shape, structure, thickness, and weight) before the packing or filling will be liable for the tax.

\*Changes which are not classed as modification: blowing, cutting, labelling and sealing

### **4 categories of packaging exempt from the tax:**

- products used from the immediate packaging of licensed human medicine;
- products used as set aside for non-packaging use;
- products used as transport packaging to import multiple goods safely into the UK;
- products used in aircraft, ship, and rail goods stores.

### **Multiple-material packaging components - how to assess the amount of plastic**

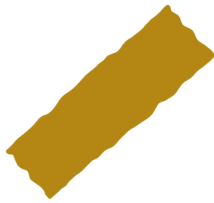


#### **Example 1:**

A10-gram carton is made up of:

- 4 g of plastic; 3 g
- of aluminium; 3 g
- of cardboard.

**Plastic is the heaviest material - all 10 grams will be considered plastic.**

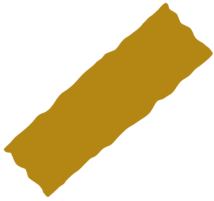


**Example 2:**

A 10-gram carton is made up of:

- 2 g of plastic; 5 g
- of aluminium; 3 g
- of cardboard.

**Plastic is not the heaviest material - the item is not considered plastic.**



**Example 3:**

A 10-gram carton is made up of:

- 2 g of recycled plastic;
- 2 g of virgin plastic; 3
- g of aluminium; 3 g of
- cardboard.

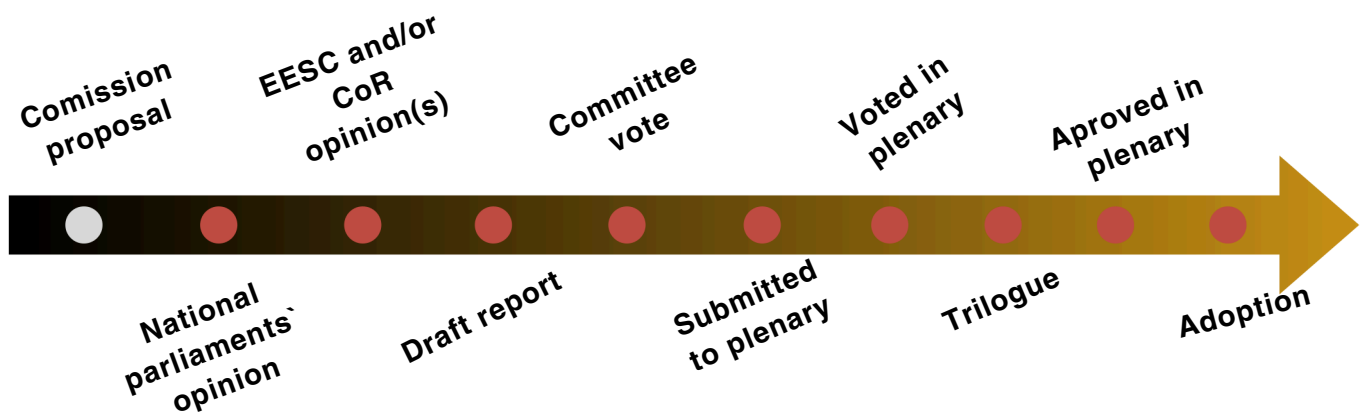
**The component will be not subjected to the tax as it contains 50% of recycled plastic in all plastic elements.**

**Source:**

<https://www.gov.uk/guidance/work-out-which-packaging-is-subject-to-plastic-packaging-tax>

# THE PACKAGING AND PACKAGING WASTE DIRECTIVE (PPWD- DIRECTIVE 94/62/EC) AS PART OF THE EUROPEAN GREEN DEAL

This guide sums up requirements proposed within The Packaging and Packaging Waste Directive 94/62/EC. The aim of the PPWD and the European Green Deal strategy is to transform Europe into the first climate-neutral continent.



## Short overview

The European Green Deal is the new circular economy plan. The proposal of PPWD has been put forward a revision in November 2022. The objective is to prevent the production of packaging waste, promote the reuse of packaging and recycling, and harmonise the packaging waste regime across the EU.

## *For which products the PPWD will be applied?*

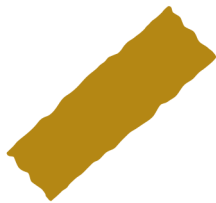
The requirements for packaging will be applied to **any product placed on the EU market** and will thereby also apply to companies outside of the EU supplying packaging to EU consumers.

## *What type of packaging is included in the PPWD?*

Regulation will be applied to **an all packaging, regardless of the material used, to all packaging waste**, whether such waste is used in or originates from industry, other manufacturing, retail or distribution, offices, services or households.

## *In which countries the PPWD will be applied?*

The proposal repeals the PPWD and turns the central piece of packaging legislation into an EU-wide harmonized regulation, which means that it **will be directly applicable in all EU Members States** without transposition into local legislation.



### ***Aims of the PPWD***

- 
- make all packaging fully recyclable by 2030
  - reduce the need for primary raw materials
  - reduce the dependence on raw materials import
- 

## **Main provisions of PPWR**

### **Article 4 & Article 6**

#### **Recyclability of all Packaging in the EU Market**

All packaging placed on the EU market will have to be recyclable and meet the following criteria:

- be designed for recycling (starting from January 2030); be separately collected
- (from 12 months after entry into force); have the capacity to be recyclable at scale
- (starting from 1 January 2035); have the capacity to be recycled in a way that the
- secondary raw materials are of sufficient quality to substitute the primary raw materials (from 12 months after entry into force)

Packaging will be graded according to its recyclability with **grades from A to E**.  
**Grade E is for non-recyclable material and thus banned from the market.**

Article 6(9) PPWR - Specific and lighter rules for innovative packaging, which can be placed on the market for a maximum period of 5 years.

Article 3(37) defines “innovative packaging” as

*packaging that is manufactured using new materials, design or production processes, resulting in a significant improvement in the functions of packaging, such as containment, protection, handling, delivery or presentation of products, and in demonstrable environmental benefits;*

the exception is

*packaging that is the result of modification of existing packaging for the sole purpose of improved presentation of products and marketing.*

Technical documentation should confirm the innovative nature of packaging according to the criteria mentioned in Article 3(37).

## Article 7

### Requirements on Recycled Content in Plastic Parts of Packaging

Plastic packaging should contain a specific amount of recycled content recovered from post-consumer plastic waste per unit of plastic packaging.

From 1 January 2030

- **10%** for contact-sensitive packaging made from plastic materials other than PET;
- **30%** for contact-sensitive plastic packaging made from PET as the major component;
- **35%** for other plastic packaging.

From 1 January 2040

- **50%** for contact-sensitive plastic packaging;
- **65%** for other plastic packaging

The methodology for the calculation of the percentage of recycled content will be established and described in the act proposed by the Commission. The calculation and verification of content will be supported by technical documentation.

## Article 8

### Composability of Certain Packaging

Lightweight plastic carrier bags with thicknesses below 50 microns should be compostable by 24 months after the entry into force of the Regulation. Other packaging, for which a flexibility was granted to the Member States, should qualify for material recycling.

The list of packaging that needs to be compostable will be amended.

## Article 9

### Minimal Size of Packaging

The weight and volume of packaging should be reduced to its minimum size.

Packaging aimed to increase the perceived volume of the product, including double walls, false bottoms, and unnecessary layers will be banned unless the packaging design is subject to geographical indications of origin protected under Union legislation.

## Article 21 Empty Space

**Operators who supply final products to distributors or end users need to ensure that the empty space ratio is maximum 40%.**

## Article 10

### Reusability of Packaging

All the packaging placed on the EU market will have to be designed and utilised in such a way as to be reused a maximum number of times.

## Article 8

### Composability of Certain Packaging

Lightweight plastic carrier bags with thicknesses below 50 microns should be compostable by 24 months after the entry into force of the Regulation. Other packaging, for which a flexibility was granted to the Member States, should qualify for material recycling.

The list of packaging that needs to be compostable will be amended.

## Article 9

### Minimal Size of Packaging

The weight and volume of packaging should be reduced to its minimum size.

Packaging aimed to increase the perceived volume of the product, including double walls, false bottoms, and unnecessary layers will be banned unless the packaging design is subject to geographical indications of origin protected under Union legislation.

## Article 21 Empty Space

**Operators who supply final products to distributors or end users need to ensure that the empty space ratio is maximum 40%.**

## Article 10

### Reusability of Packaging

All the packaging placed on the EU market will have to be designed and utilised in such a way as to be reused a maximum number of times.

## Article 11

### Labelling and Marking Requirements

Packaging has to be marked with a label containing:

- data on its material composition in order to facilitate sorting by consumers\*
- information on the recycled content in plastic packaging;
- QR code or other types of data carrier with access to the information facilitating the re-use of packaging

\*The same label needs to be used on waste receptacles to easily identify the appropriate disposal route (Article 12 PPWR)

## Article 22

### Ban of Certain Single-Use Packaging

Single-use hotel miniature packaging - for cosmetics, hygiene, and toiletry products of less than 50 ml for liquid products or less than 100 g for non-liquid products

### Outlook

**Already now, companies, brands and manufacturers should align developments of packaging systems considering the future regulations in order to avoid investments in materials that are not fit for the future.**

### Source:

<https://eur-lex.europa.eu/legal-content/EN/TXT/uri=CELEX%3A52022PC0677>

# MICROPLASTIC EU & UK

## Key terms

**Plastic** - synthetic and water-insoluble polymers, easy to modulate, extrude or physically manipulate. Plastic is a commonly used material to form and maintain various forms and shapes. The biggest concern about plastic is its non-biodegradable character and inability to biodegrade.

**Plastic materials may break down into smaller fragments, called microplastic.**

**Microplastic** - any kind of tiny, solid, and water-insoluble plastic material, usually in the form of a **particle or fibre**. The precise upper size limit is still under evaluation. Commonly considered size is equal or below a 5 mm diameter in any dimension.

Microplastics can be produced intentionally or come from the degradation of bigger materials. The “**primary microplastic**” defines the former case, while “**secondary microplastic**” refers to products of polymer degradation.

The problem of microplastic pollution is increasing and involves different environmental compartments, mainly water (including also the drinking water sources).

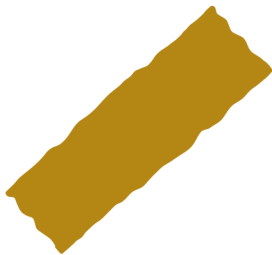
**Microbeads** - any intentionally developed and water-insoluble plastic particles with 5 mm or less in size. Microbeads are used in the production of rinse-off personal care products to deliver effective exfoliating properties.

## Synthetic polymers vs. natural polymers

**Synthetic polymers** (i.e. man-made polymers) are intentionally developed and synthesised using a variety of polymerisation reactions. Solid and water-insoluble synthetic polymers are used as plastic material. The most common examples are polyethylene, polystyrene, polypropylene, Teflon etc.

**Natural polymers** are macromolecules developed in nature by biosystems. Natural polymers are usually isolated from bacteria, fungi or plants and less frequently from animal sources. Examples of natural polymers are DNA, cellulose, silk, hyaluronic acid, keratin, collagen and many other proteins and polysaccharides.

Natural polymers decompose yielding ingredients such as amino acids or glucose, crucial for the homeostasis of living organisms. These products indicate high biocompatibility towards all living organisms and environments.



## **Microplastic - accumulation, pollution and risk**

- each year around **42 000 tonnes of microplastics** are released into the environment after the use of products containing them;
- each year around **176 000 tonnes of microplastics** are unintentionally released into the European surface waters - sources of drinking water;
- each year **145 000 tonnes of microplastics** are used in the EU/EEA countries.

## **European Commission Statement and Decision by the EU Members States**

**Currently (August 2023), there is no European law that covers the problem of microplastic pollution. Also, there are no restrictions for the industry to reduce the production and release of microplastics to biosystems.**



**June 2020** - ECHA's Committee for Risk Assessment (RAC) adopted its opinion with a recommendation to ban the use of microplastics

**August 30, 2022** - European Commission presented an official proposal to amend the REACH Regulation regarding the production and release of microplastics

**April 26, 2023** - REACH Committee voted in favour of the Commission's proposal

**Before the restriction will be adopted, it needs to be scrutinised by the European Parliament and the Council.**

## Key elements of the proposed regulation\*

*\*Annex XV dossier proposing restrictions on intentionally added microplastics - draft proposal by ECHA*

**The regulation defines microplastics as any solid, water-insoluble polymer in the form of microparticles or microfibers.**

Microplastics can be used as a substance on their own or in the mixture in a concentration  $\geq 0,01\%$  by weight

The goal is to progressively eliminate microplastics from everyday products like cosmetics, fragrances and home cleaners.

The initiative involves:

- develop labelling, standardisation, certification and regulatory measures on unintentional release of microplastics;
- increase the monitoring and capture of microplastics at all relevant stages of products' lifecycle;
- further develop and harmonise methods for measuring unintentionally released microplastics.



### Implementation deadlines and transitional periods

---

**4 years** - rinse-off cosmetic products;

---

**5 years** - detergents;

---

**6 years** - encapsulated fragrances;

---

**12 years** - leave-on makeup products, such as lipsticks and nail polish\*\*

---



**\*\* 12 years is the total transitional period but 8 years after publication of the restriction the claim: “this product contains microplastic”** will be mandatory for those leave-on makeup products and nail polish that still contain microplastics

## Criteria for microplastic according to the ECHA proposal

- **Polymers** - either on their own or in coatings - at least 1% of the particles meet the microplastic definition

**Non-microplastic particles can become microplastics if they have a coating, of any thickness, which meets the microplastic definition**

- **Specific size** - dimensions of particles are equal or less than 5mm; no lower size limit, however lower limit of 100nm is included if quantification is scientifically impossible
- **Contain carbon atoms**
- **Solid - solubility criteria** - polymers that have a solubility lower than 2 g/L; solubility test need to be performed by GLP laboratory; permitted procedure are OECD Guideline 120 and OECD Guideline 105; test material has the same physical characteristics as the polymer in product; **if using a blend of polymers, both the individual polymer and the blend need to be tested;**
- **Synthetic**
- **Non-biodegradable**



**Microplastic is a material that meets all of the above criteria.**

**INCI is not defining microplastics.**

The same INCI name could be a film-former, a solid, a wax, or substance dissolved in different formulations

## Derogations from the criteria

**Banned products** -ifthe products release microplastics into the environment;

**Not banned products\*** -ifthe microplastics lose their characteristics before the product enters the environment

\*However - instructions for use, labelling and reporting requirements in place to ensure microplastics are not released into the environment; the instructions can be added as text or pictograms; yearly reporting to ECHA about such products will be also mandatory

## Obligations for manufacturers and suppliers of ingredients meeting the microplastic criteria

**Yearly reporting to ECHA will be mandatory** (onlyfirst actor in the supply chain should report to ECHA)



### Every report must include

- description of the uses of microplastics for the previous year;
- generic information about the identity of the polymers (however authorities may request more precise information)
- an estimate quantity of each microplastic type released to the environment the previous year;

## Case Study 1

Manufacturer purchases a raw material from Supplier. This raw material meets the criteria of microplastic.

Manufacturer uses this raw material for formulation and as formulated the raw material is no longer solid.

**Conclusion** The final product of the manufacturer does not contain microplastic (a solid particle) thus it is out of the scope of the restriction. However, microplastic material was used at the industrial site, hence manufacturer has reporting obligations about this material to ECHA.

The raw material provided by Supplier meets the criteria of microplastic and it is within the scope of the restriction and reporting obligations.

## Case Study 2

Cosmetic product contains polymer X

Polymer X is a microplastic according to the definition in the restriction

Polymer X forms a film, which loses its microplastics characteristics at point of use

### **Conclusion**

The final cosmetic product is a subject to derogation 5b because the microplastic loses its characteristics at point of use

The are reporting and labeling obligations fr this product.

If such a product is manufactured outside the EU and imported by a brand owner (EU RP):

- there are NO reporting to ECGA and NO obligations at the factory site;
- NO instructions for use and disposal are required;
- technical information to help downstream user meet their legal obligations e.g. polymer identity and concentration in the product;

## Statement and Decision by the EU Members States

Several countries **have already enacted or proposed national bans on intentional uses of microplastics in consumer products**. The bans concern mainly the use of **microbeads in rinsed-off cosmetics**, in which the microplastics are applied as abrasive and polishing agents.



**2014** - A ban on the import, manufacturing and sale of cosmetic products containing microbeads has come into force in **the Netherlands**



**1 January 2018** - A ban on the import, manufacturing and sale of rinse-off products containing microbeads has come into force in **France**



**1 January 2019** - A ban on the import, manufacturing and sale of rinse-off products containing microbeads has come into force in **Sweden**



**1 January 2020** - A ban on the import, manufacturing and sale of rinse-off products and detergents containing microbeads has come into force in **Italy**



**20 February 2020** - A ban on the import, manufacturing and sale of rinse-off products containing microbeads has come into force in **Ireland**



## Statement and Decision in the UK

The EU draft microplastics restriction will only be applicable in the EU and Northern Ireland. Great Britain has a separate chemical framework, UK REACH, under which the UK agency (the Health and Safety Executive – HSE) will carry out an evidence project to understand which regulatory measures are more suited for microplastics placed or used on the GB market. Therefore, this restriction will not automatically be implemented in GB.



**9 January 2018 - A ban on the import, manufacturing and sale of rinse-off products containing microbeads has come into force in the UK**

## Doubts and most frequently asked questions

### ***About criteria whether a polymer is a microplastic exclusive***

The polymer will be classified as a microplastic and will be in the scope of the restriction, if it meets all the following criteria: polymer, either on its own or forming a coating, of a specific size, containing carbon atoms, solid, synthetic, non-biodegradable.

If one of these criteria is not fulfilled, the polymer is out of scope.

### ***About cosmetic ingredients and how they are impacted by the microplastics restriction***

There is no list of ingredients within the scope of the EU REACH microplastics restriction.

The restriction is based on the physical and structural features of substances, rather than their chemical or INCI names.

### ***About the biodegradability test and its duration***

The Appendix to the Annex of the draft microplastics restriction provides the list and details of biodegradability test methods, which include the length criteria for the test.

### ***About raw material and how to determine whether it should be considered microplastic***

The biodegradation testing (Appendix to the restriction Annex) is required to prove that a raw material is biodegradable, and therefore out of scope of the restriction.

**The test material shall be comparable in terms of composition, form, size and surface area to the polymer particles present in the product or, if not technically feasible, to the particles that are disposed or released to the environment.**

### ***About reporting to ECHA - estimated release of microplastic or amount used for manufacturing?***

Companies shall report to ECHA the estimated amount of microplastics released into the environment, not the estimated amount of microplastics used.

## ***Who is responsible for reporting to ECHA brand owner or the RP with outsourced obligations and third-arty consultancy company?***

This will be a decision between the two parties. First of all, it is important to check that no other actors further up in the supply chain are already reporting the same information to ECHA.

If the reporting obligations fall to the RP, then the brand owner and the third-party consultancy acting as the RP shall agree between themselves who shall carry out the reporting to ECHA.

### ***“Microplastics free” claims - UK and EU***

“Microplastics free” claims for cosmetic products must follow the same requirements as all other cosmetic claims, including Article 20 of both the UK and EU Cosmetic Products Regulation, the Common Criteria for Cosmetic Claims Regulation (which is still applicable in the UK) and the EU Unfair Commercial Practices Directive as implemented in the UK with the Consumer Protection from Unfair Trading Regulations 2008.

### **The 6 Common Criteria for Cosmetic Claims Regulation:**

- 1 Legal Compliance;**
  - . **Truthfulness;**
- 2 Evidential Support;**
  - . **Honesty;**
- 3 Fairness;**
  - . **Informed Decision-making.**
- 4**

Considering the ban on microbeads in rinse-off products implemented in the Netherlands, France, Sweden, Italy, UK and Ireland, products placed on the markets of these countries with the “Microplastics free” claims would be in breach of the Legal Compliance common criterion. **References:**

[https://environment.ec.europa.eu/topics/plastics/microplastics\\_en](https://environment.ec.europa.eu/topics/plastics/microplastics_en)

<https://echa.europa.eu/en/hot-topics/microplastics>

Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC

CTPA Webinar: Microplastics - How the EU REACH Restriction will Impact your Cosmetic Formulations

© 2026 Annel Ltd. All rights reserved. Redistribution without permission prohibited.

# LOCAL PLASTIC AND PACKAGING REGULATIONS EU MEMBERS STATES

## GERMANY

### The German Packaging Act (VerpackG) - an overview

The German Packaging Act (VerpackG) is a national law and has been in force since 1 January 2019. It implements the European Packaging Directive 94/62/EC in national law.

The act aims to increase the recycling rates for waste packaging materials.

Participation in this system is mandatory for any company that sells packaged products to private customers in Germany. To participate companies shall register their packaging in the LUCID system.



*“Any company that sends goods placed in sales packaging for the first time (product packaging, mail-order packaging and service packaging) to German private customers has to contribute to the costs of collecting, sorting and recycling the packaging waste that is created by paying a ‘licence fee’”*

The German Packaging Act (VerpackG) includes:

- commercially active producers, importers to Germany, and (e-commerce) retailers;
- companies that put sales packaging into circulation;



This applies to every single company - regardless of its size. Also, foreign companies (including e-commerce) are affected by this legislation if they sell products directly to German consumers without an intermediary.

## Importer vs. international retailers - which site is included by the VerpackG act?

The VerpackG legislation places an obligation on the importer. The contracting parties may, however, specify the responsible party in the contract.

## Definition of "sales packaging" according to the VerpackG act

**“Sales packaging” is defined as product packaging, shipping packaging, and service packaging. Thus all packaging must be licensed.**

Transport packaging is packaging intended for the B2B sector. The packaging licensing obligation does not apply to the B2B sector. The VerpackG concerns the B2C business.

**All packaging from the first circulation must be licensed regardless of their quantity, which means that the VerpackG act includes packaging made from cardboard, plastic or glass.**

## Registration system

Companies subject to the VerpackG act shall register to **the Central Agency Packaging Register (Zentrale Stelle Verpackungsregister)**, which means the **LUCID Packaging Register**.

After the registration is completed, the company is listed in the open-access LUCID database.

## The “dual system” & licence fee

**Companies that market packaging from the first circulation are obligated to the licence fee.**

The licence fee is calculated based on the **materials contained and the volume of the packaging.**

The fee is paid to one of the “dual system” - accredited private companies that ensure waste management and recycling. The registration number assigned from LUCID is mandatory to apply to the dual system. The resulting levies are used to finance the recycling systems.

**The licence fee valid for the calendar year.**

## Data reporting

The volume of packaging and the name of the dual system must be submitted to the LUCID database. In addition, companies are obligated to report any changes to the packaging material and size

The licence fee valid for the calendar year.



## Penalties

Penalties can range from written warnings to fines of up to €200,000 or even sales bans.

The Central Agency Packaging Register was already actively imposing penalties in summer 2019.

## The Single-Use Plastics Fund Act - an overview

Single-Use Plastics Fund Act (EWKFondsG - Einwegkunststofffondsgesetz) will be implemented from **1 January 2024**. However, companies subject to tax will pay the **special levy from 2025**.

Single-Use Plastics Fund Act serves to implement provisions from the amended Waste Framework Directive 2008/98/EC and the Single-Use Plastics Directive (EU) 2019/904.

### Registration

By the beginning of 2024, companies must identify the extent to which they are subject to the tax—which will be administered by the German Federal Environment Agency (FEA) and the FEA will establish the conditions for fulfilling the future reporting obligations, if necessary.

### Entities subject to the Single-Use Plastics Fund Act

The scope of application of the plastic tax is defined in the term "manufacturer." All market participants (i.e., individuals, legal entities and partnerships with legal capacity) fall within the scope of the levy, as do producers that provide or sell single-use plastic products on the German market for the first time either for payment or free of charge. This includes the filler, seller and importer, regardless of whether they are established market participants in Germany.

### Types of the products included

As for the personal care products segment, the Act covers in particular:

- Bags and film packaging made of flexible material;
- Wet wipes;

## Data reporting

**An annual reporting will be mandatory from 1 January 2024.** The covered manufacturers will have to submit a report to the FEA by 15 May with data on the quantity of single-use plastic products placed on the market

After the report is submitted to the FEA, the manufacturer will receive an assessment notice based on the type and amount of single-use plastic products, with a specific rate applying to the declared amount of the product.

## References:

<https://verpackungsgesetz-info.de/en/>

<https://www.bdo.de/en-gb/insights/publishments/tax-legal/plastics-tax-in-germany-the-single-use-plastic-fund-act>

# LOCAL PLASTIC AND PACKAGING REGULATIONS EU MEMBERS STATES

## ITALY

### The Plastic Packaging Tax - an overview

The Italian government continues to change the effective date of The Plastic Packaging Tax. The last proposed date is **1 January 2024**, although some postponements are possible.

Official document: **The draft Budget Law 2023**

### Packaging subject to tax

The tax will apply to **single - use plastic** manufactured goods (**manufatti con singolo impiego or MACSI**) It will include packaging intended for containment, protection, handling, and delivery of goods and **made from synthetic origin polymers** that are not designed for repeat usage.

### Forms of plastic products subject to tax

films, foils, and strips

The exact list of products is under review, however, packaging made of polyethylene and polystyrene will likely be covered by the tax.

Charged will be also the **semi-finished products**, including pre-forms useful for further production of MACSI.

### Tax exceptions

- compostable MACSI;
- MACSI used for medicinal purposes;
- MACSI directly exported to another EU Member State or outside the EU;
- part of MACSI made from recycled materials;

## Companies subject to tax

- manufacturers of MACSI in Italy;
- companies that purchase MACSI; the company or person that imports MACSI will be liable to the tax;
- companies (resident or non-resident) that sell MACSI to a private consumer in Italy;
- importers, in the case of MACSI coming from third countries outside the EU;

## Companies Registration

Law No. 160/2019 sets **the obligation to submit the declaration and pay the tax to the Italian Customs Office and monopolies agency at quarterly intervals.**

The registration file includes a technical report with a list of the types of MACSI produced, information on whether the packaging will be excluded, and the annual quantity of MACSI that is expected to be produced.

The deadline for both filing of the declaration and settlement of the tax due is the end of the month following the closing of the quarter.

**The foreign sellers must appoint a representative in Italy to handle the tax obligation**

## Tax refund

- includes the tax paid on the purchase of MACSI not intended for the domestic market

*The formal request for refund must be submitted by the transferor or exporter and copies of both purchase invoices proving the tax has been paid and the documentation proving the export or intra-EU transfer of the MACSI must be necessarily attached*



## Tax base

---

0.45 EUR for each kilogram of plastic  
contained in the single-use products

---

## Penalties



### **Non-payment of the tax:**

an administrative penalty of **double to five times** the evaded tax, but **not less than 250 EUR**;

### **Late payment of the tax:**

an administrative sanction of **25% of the tax due**, but **not less than 150 EUR**;

### **Late submission of the declaration:**

an administrative sanction of **between 250 EUR and 2,500 EUR**;

## References:

<https://www.unlaw.it/en/highlights/the-italian-plastic-tax-an-overview/>

<https://www.roedl.com/insights/plastic-tax/italy-eu-green-deal>

# LOCAL PLASTIC AND PACKAGING REGULATIONS

## EU MEMBERS STATES

### FRANCE

#### New Sorting Label for Household Packaging

The aim of directive is to provide French consumers with sorting information and ensure proper distribution of packaging waste.

Official documents: **Article 17 of the French AGEC Law and Decree no. 2021-835 of 29 June 2021**



**January 1st, 2023** - Implementation of the new mandatory labelling

**March 8th, 2023** - Extension period for marketers to sell existing stocks of packaging manufactured or imported before **September 9th, 2022**

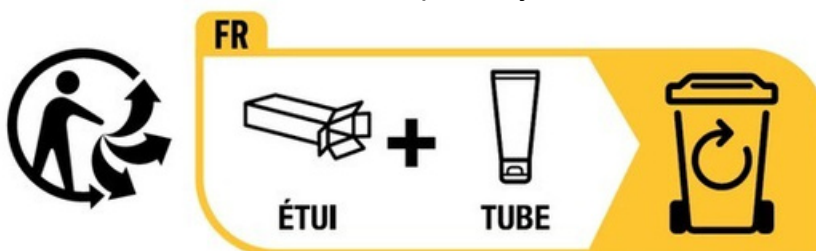
**March 9th, 2023** - All packaging must include Sorting Info unless exempted by Law

#### Key elements of Sorting Info

The abbreviation “FR” is mandatory for products sold outside France

The “+” sign indicates packaging components\* that can be sorted separately

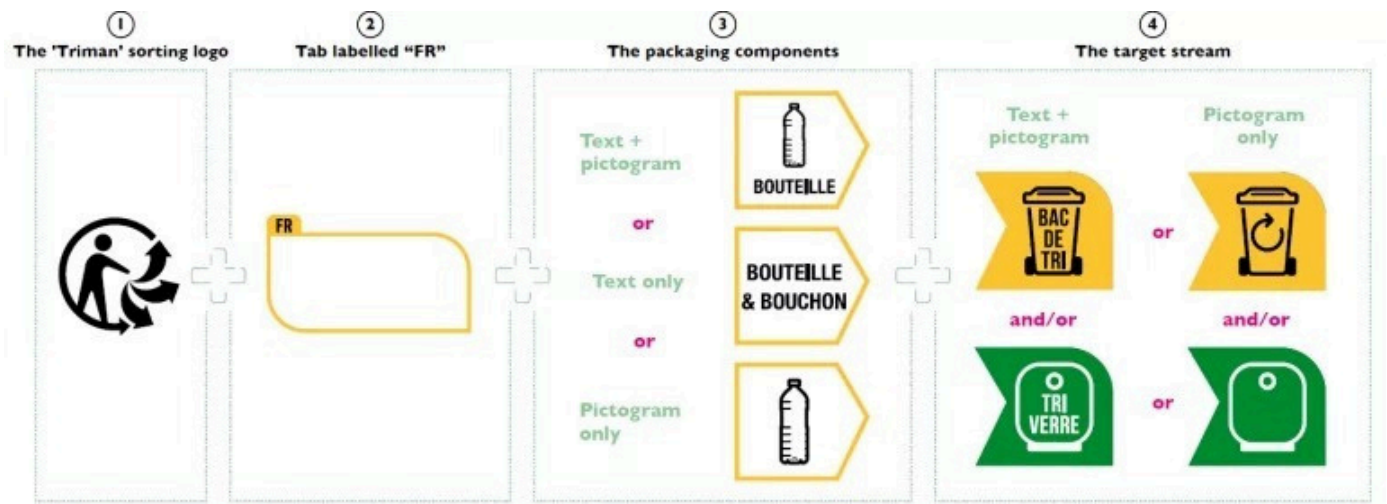
The sorting bin pictogram (can be replaced by glass bank pictogram) indicates how packaging should be discarded



The Triman logo is mandatory

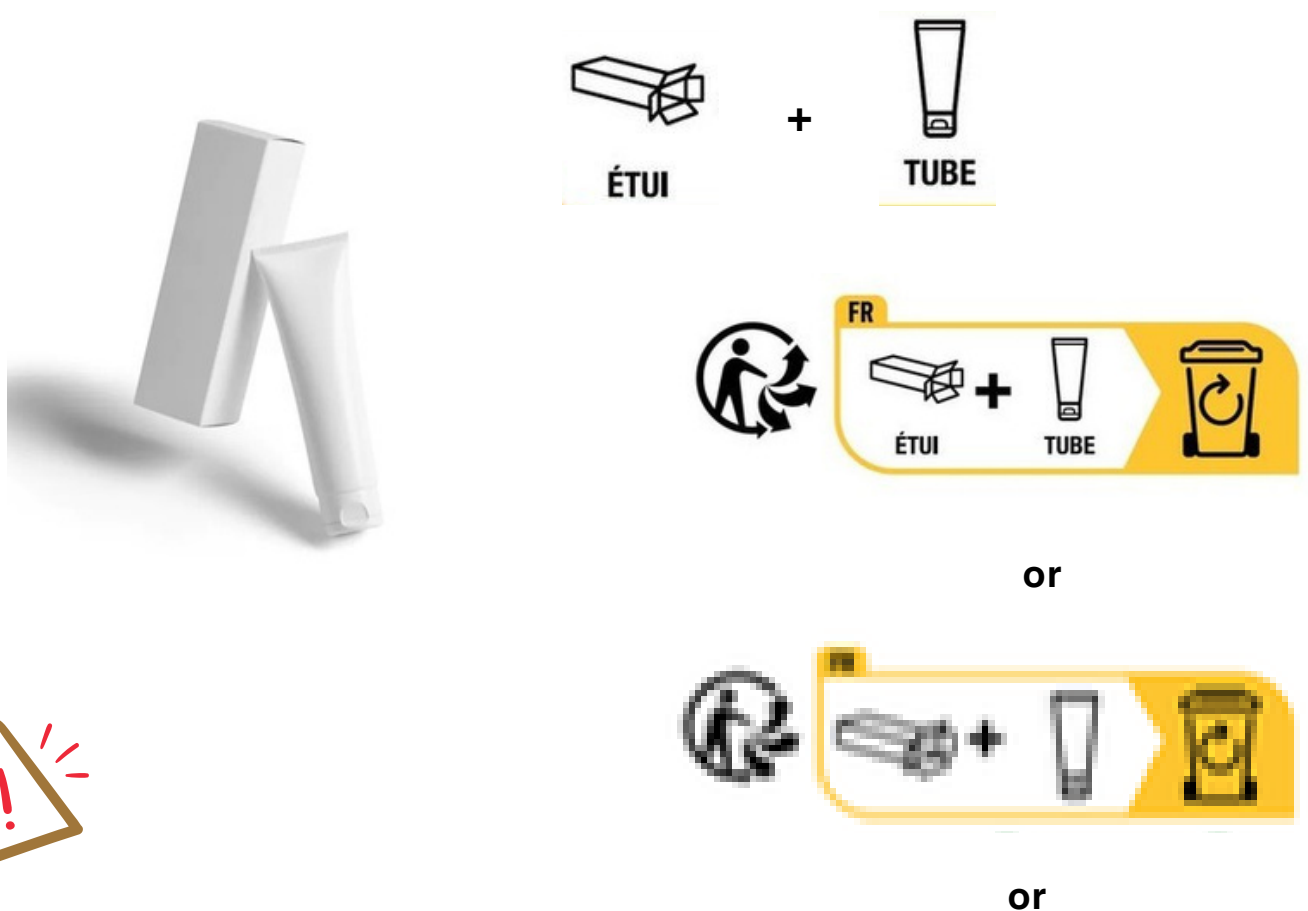
\*Packaging components can be represented by pictograms and text or pictograms alone, or text alone

# Sorting Info Design



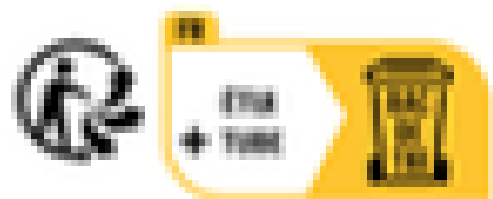
## Sorting Info Design - Cosmetic Cream Packaging

### Case Study 1: Packaging components box + tube



### Packaging with 3 components or more

the standard phrase "éléments d'emballage" (packaging items) is permitted for the text-only version



## Case Study 2: Packaging components jar + lid



The Sorting Info varies depending on whether the jar and the lid are made of the same or different materials.

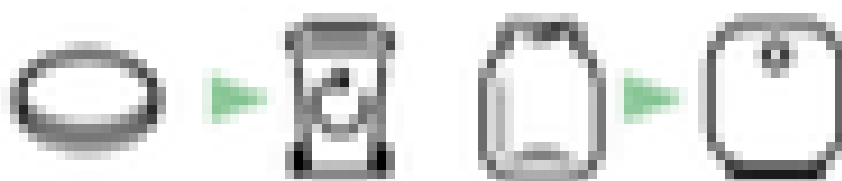
### Jar and lid both made of plastic



### Jar made of plastic and lid made of metal



### Jar made of glass and lid made of metal



## **Penalties**

The Decree No.. 2014-1577 itself does not state any penalties for not using the Triman Logo. However, according to the applicable environment law in France (Art. L171-8 & L173-1) a warning can be issued by the responsible authorities. Thereafter, continuous non-compliance can result in financial penalties of up to 100 000 EUR or up to 2 years in prison.

## **References:**

**[Guide to the new sorting label for household packaging from CITEO](#)**

**<https://www.ecosistant.eu/en/triman-logo/>**

© 2026 Annel Ltd. All rights reserved. Redistribution without permission prohibited.

# LOCAL PLASTIC AND PACKAGING REGULATIONS EU MEMBERS STATES

## SPAIN

### Plastic Packaging Tax

**Law 7/2022, of April 8, on Waste and Contaminated Soil for a Circular Economy**, implementation of the European Packaging Directive 94/62/EC into Spanish law and has been in force **since 1 January 2023**

The objective is to discourage the production and use of non-reusable plastic products by imposing a tax on non-reusable plastic products.

**The tax applies in the Spanish territory, including Ceuta, Melilla and the Canary Islands.**

### Packaging subject to tax

- non-reusable plastic packaging;
- semi-finished plastics that are used in the manufacturing of the packaging (for example, pre-forms or thermoplastic foils);
- plastics that are used for the closing, commercialisation or presentation of single-use plastic packaging.

### According to Law 7/2022 the term “packaging” includes:

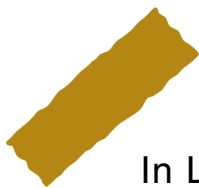
- primary or sales packaging;
- secondary packaging or collective packaging;
- tertiary or transport packaging.

## Multiple-material packaging

Multiple-material packaging is taxed considering the weight of the plastic ingredient. For multiple-material packaging, It is not relevant whether this plastic is the main material, but to what extent it has been used.

### Types of packaging excluded or exempted from the tax:

- recycled plastic, already after a chemical modification; non-reusable plastic
- packaging that is not designed to be delivered jointly with the goods that it contains, protects or manipulates; non-reusable plastic packaging that is used for
- the protection, manipulation, distribution and presentation of special medical, agricultural and livestock products; non-reusable plastic packaging manufactured or imported to Spain in the amount of less than 5 kilograms per year; non-
- reusable plastic packaging that is directly exported by a manufacturer to another Member State or outside the EU.
- 



In Law 7/2022 the term “**reusable packaging**”  
is defined as packaging designed for multiple  
uses throughout its life cycle.

## Companies subject to tax

- **manufacturer** of non-reusable plastic packaging;
- **importer** of non-reusable plastic packaging;
- **intra-EU acquirer** of non-reusable plastic packaging.

The tax applies also to **online and e-commerce retailers** outside of Spain that deliver their products directly to private end consumers.

In each of these cases, **the threshold of 5 kg per month applies**. Companies that produce, import or purchase non-reusable plastics below this amount are exempted from the tax.

## Registration

### Manufacturers of non-reusable plastic packaging

Manufacturers are required to register with **AEAT (AEAT = Agencia Estatal de Administración Tributaria = The Spanish Tax Administration Agency)**. After registration, the taxpayer will have to file **quarterly or monthly** returns and keep stock records of plastic packaging manufacturing and file them with the Spanish tax authorities.

### Intra-EU acquirers of non-reusable plastic packaging

Intra-EU acquirers are obligated to register with **AEAT (AEAT = Agencia Estatal de Administración Tributaria = The Spanish Tax Administration Agency)**. After registration, the taxpayer will have to file **quarterly or monthly** returns and keep a stock record book of plastic acquisitions and submit it to the Spanish tax authorities.

### Importers of non-reusable plastic packaging

There is **no obligation to Register** and there is no accounting obligation. Importers have to **pay the plastic tax in the customs department** through the custom agent.

## Non-resident taxpayers in Spain

Non-resident taxpayers in Spain must appoint a plastic packaging tax **representative before the AEAT** to represent them before the tax administration. The representative should be registered before performing the first taxable event.



### Tax base

---

0.45 EUR for each kilogram of non-reusable plastic

---

---

### Behaviors that can be punished with sanctions:

- Failure to register excise duty on disposable plastic packaging in the regional register;
- False or inaccurate certification of the amount of recycled plastic;
- Non-appointment of a representative for taxable persons throughout the country
- Disproportionate use of exemptions



### Penalties and surcharges

- in the case of lack of tax payment the penalty is from **50% to 150% of the amount unpaid**;
- for serious infringements, tougher and proportional penalties will be envisaged.