# Extended producer responsibility for packaging: Regulators' agreed positions and technical interpretations

## Version 8

25 February 2026

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# 1. Introduction

This document contains the joint interpretations and agreed positions of the Environment Agency, Natural Resources Wales (NRW), Northern Ireland Environment Agency (NIEA), and Scottish Environment Protection Agency (SEPA) (referred to in this document as the Regulators), relating to the Producer Responsibility Obligations (Packaging and Packaging Waste) Regulations 2024 (as amended) (the pEPR Regulations).

The 2024 Regulations were amended by the Producer Responsibility Obligations (Packaging and Packaging Waste) (Amendment) Regulations 2025, that came into force on 1 January 2026 (the 2025 amending regulations).

# 2. Notes about this document

The principal aim of this document is to assist those who are obligated by the pEPR Regulations. It describes the provisions of the pEPR Regulations and how they should be applied by producers and compliance schemes.

This document is not a comprehensive explanation of the requirements of the pEPR Regulations and should not be used as a substitute for consulting the regulations and relevant guidance at GOV.UK. Users are encouraged to refer first to the pEPR Regulations and to guidance at GOV.UK to resolve any issues they may have.

This document (Version 8) applies to data reporting under the pEPR Regulations for 2026 and onwards. Users can refer to Version 7 for 2025 data reporting.

Significant changes are summarised in the 'version control' table in Appendix 11. The table indicates whether the change:

- provides clarification to an existing position that also applies to 2025 data reporting
- has been made to align with the 2025 Amending Regulations: Unless otherwise stated, these changes apply to data collection and reporting from 2026 and onwards
- revises the Regulators' position, applying to 2026 data and onwards.

This document will be updated as necessary. The Regulators retain the right to update or withdraw it at any time.

This document does not consider the impact of any Regulatory Position Statements, or Regulatory Statements in Wales that are in place (collectively referred to as RPSs). RPSs are in place in each nation, and more information can be obtained directly from each Regulator. Please see 'Links to guidance' below for more information.

## 3. Links to guidance

- Extended producer responsibility for packaging: Guidance collection

- Information about RPSs on producer data requirements (RPS 330), fibre-based composites (RPS 351), and recyclability assessment obligations (RPS 350), can be obtained from each regulator at:

  England: Extended Producer Responsibility for Packaging (pEPR): Regulatory position statements

  Northern Ireland: Regulatory position statements | Department of Agriculture, Environment and Rural Affairs.

  Wales: Natural Resources Wales / Waste regulatory statements

  Scotland: SEPA Regulatory Position Statements

- Recyclability assessment methodology: how to assess your packaging waste - GOV.UK

## 4. Summary of roles and responsibilities in pEPR

Please note, this provides some of the main functions of each organisation and is not exhaustive. A full overview of duties is set out in the regulations.

**Regulators**:

- Regulate compliance with pEPR Regulations by producers, compliance schemes, reprocessors and exporters, undertaking enforcement action where necessary
- Provide technical guidance and advice
- For questions about pEPR compliance contact the relevant Regulator at:

  Environment Agency (England): packagingproducers@environment-agency.gov.uk
  Northern Ireland Environment Agency (Northern Ireland): packaging@daera-ni.gov.uk
  Natural Resource Wales (Wales): packaging@naturalresourceswales.gov.uk
  Scottish Environment Protection Agency (Scotland): producer.responsibility@sepa.org.uk

**Defra:**

- Develops and agrees the associated policy and drafting of the regulations with the devolved governments
- Develops and hosts the digital platform for pEPR

- Develops guidance with support of regulators

For questions or comment on pEPR policy and using the digital system: Contact the DEFRA helpdesk at EPRCustomerService@defra.gov.uk. Tel: 0300 060 0002.

**Scheme Administrator (PackUK):**

- Sets the disposal fees payable by producers who supply liable packaging (household packaging, binned packaging, and glass household drinks containers)
- Develops and publishes the recyclability assessment methodology (RAM)
- Provides guidance on RAM
- Determines packaging sub-categories

For questions or comment about disposal fees, notices of liability or RAM: Contact EPRCustomerService@defra.gov.uk.

# Part 1: What is Packaging?

## 5. Regulators' interpretation of packaging

For the purposes of the pEPR Regulations, packaging means all products made of any materials, of any nature, where the products are intended to be used to perform at least one packaging function in relation to the supply of goods, and are in one of four packaging types.

**Packaging functions**

- Containment: restraining or enclosing, for example, bottles and cans.
- Protection: defence from harm, for example, bubble wrap.
- Handling: facilitating movement, for example carpet cores.
- Delivery: aiding the conveyance of products to the final user or consumer, for example a pallet.
- Presentation: for exhibition or display, including attracting attention, for example, a label or a brightly coloured box.

**Packaging type**

Producers must specify the type (sometimes referred to as packaging class) of packaging that they supply. The Regulations define the four packaging types as follows:

- **Primary packaging** is packaging conceived so as to constitute a sales unit to the final user or consumer at the point of purchase

- **Secondary packaging** is packaging that:
  - is conceived so as to constitute at the point of purchase a grouping of a certain number of sales units, whether that grouping is supplied as such to the final user or consumer or whether it serves only as a means to replenish the shelves at the point of sale; and
  - it can be removed from the product without affecting the product's characteristics

- **Tertiary packaging** is packaging that:
  - is conceived so as to facilitate the handling and transport of one or more sales units, or secondary packaging, for example by preventing damage from physical handling and transport damage; and
  - is not a road, rail, ship or air container

- **Shipment packaging** means tertiary packaging on, or that is used to contain, items which are supplied or are intended to be supplied to a consumer

**Note:** The definition of shipment packaging in the pEPR Regulations differs from that in the Data Regulations.

**Example:** A shrink-wrapped pallet is supplied to a supermarket that contains 50 boxes, each containing 100 packets of biscuits. Each individual packet of biscuits is the sales unit to the consumer and comprises an outer wrapper and an inner tray. Each element of packaging on the pallet is categorised as follows:

- Biscuit pack wrapper – primary packaging
- Biscuit pack inner tray – primary packaging
- Boxes – secondary packaging
- Pallet – tertiary packaging
- Pallet wrap – tertiary packaging

**Example:** A DVD purchased from an online retailer is packaged in a durable plastic case that is wrapped in a thin plastic film. It is placed in a padded mailing envelope and an unbranded address label is applied ready for dispatch to a consumer.

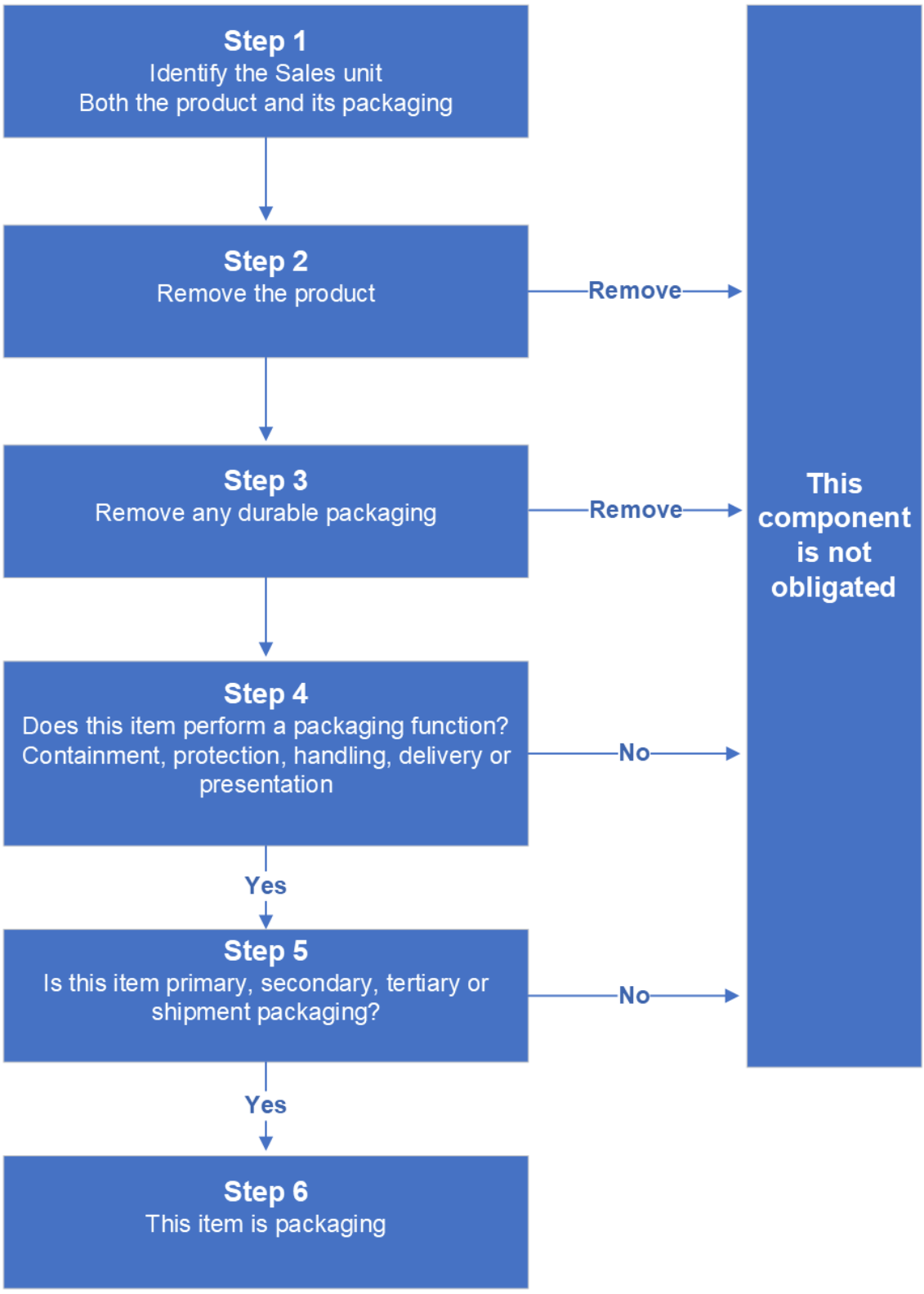
- DVD case - not packaging (long term storage)
- Thin film - primary packaging (part of sales unit)
- Padded mailing envelope – shipment packaging
- Unbranded address label – shipment packaging

**Example:** A retailer orders 100 headphones online. Each headphone set is in a small box. The headphones are packed in groups of ten into larger boxes and these larger boxes are shrink wrapped onto a small pallet.

- The 100 individual headphone boxes are primary packaging, because each small box is the sales unit to the final user of the headphones.
- The 10 larger boxes, and the shrink wrap and pallet are tertiary packaging, because this packaging was added for the purpose of shipping the goods to the retailer.

## 6. Six steps decision chart

**Note:** this decision chart applies to filled packaging only. When considering whether unfilled packaging is obligated, please refer to the packaging functions guidance in Section 8.



# 7. Six steps explanation

**Step 1: Identify the Sales Unit**

Identify the sales unit (packaged goods at the point of sale to the final user) which comprises the product and its packaging. For example, spoon, preserves, jars, caps, labels, plastic sleeve, and price label all comprise the sales unit of a presentation pack of preserves with serving spoon.

**Step 2: Remove the product**

The product (or products if grouped) is used or consumed after purchase. In the example given in Step 1, this is the preserves and the spoon.

Some products cannot be removed from an outer layer that could be considered to be packaging, but is actually an integral part of the product. Examples include tea bags for tea, wood around a pencil lead, and cartridges containing ink.

Note: an exception to this is where the product itself is unfilled packaging that will go on to perform a packaging function when it is supplied. This packaging must be reported in accordance with the pEPR Regulations.

**Step 3: Exclude Durable Packaging**

Long-lasting durable products may be supplied with durable packaging that is intended to be used for storage of that item throughout the life of the durable product. This durable packaging is not obligated. Long-lasting durable items are those that a majority of users would keep for longer than 5 years.

For example, power tools are durable products. Their cases provide long-term storage. This also applies to durable cases or containers designed to last the lifetime of durable items, for example hard glasses cases, board game boxes, hard carrying cases for electric razors, wooden cutlery boxes and hard carrying cases for cameras.

**Step 4: The packaging function test**

Does the packaging perform at least one packaging function as outlined in Section 5?

**Step 5: The packaging type test**

Is the item in one of the packaging types listed in part Section 5?

**Step 6: Packaging**

All items which have reached this point in the flow diagram are considered to be packaging for the purposes of the pEPR Regulations.

# Part 2: Packaging producer obligations

## 8. Producer functions and reporting terminology

The packaging producer function describes the role of the producer when the packaging was supplied. (Producer functions are also referred to as ‘packaging activities’).

A business may perform more than one producer function in relation to the same item of packaging. When calculating the amount of packaging that a producer supplies for the purposes of the packaging threshold it is important to ensure that an item of packaging is only counted once by a producer, even if they perform more than one packaging function in relation to it. More information about the packaging supplied threshold is in Sections 9, 10 and 11.

| Producer function/ reporting code | Reporting terminology | Description |
|---|---|---|
| Brand owner (SO) | Supplied under your brand | Packaging for goods supplied under your own brand, or packaging for branded goods you have supplied in the UK where the brand owner is not established in the UK and is a member of the same corporate group. |
| Packer/filler (PF) | Packed or filled as unbranded (includes<br><br>packed or filled as branded where the brand owner is not a large producer) | Packaging you have placed goods into, for your own organisation or another organisation, that is unbranded when the filled packaging is supplied, or packaging that is branded when it is supplied and the brand owner is not a large producer. |
| Importer/First UK Owner (IM) | Imported | Certain packaging around goods you have imported and gone on to supply or discard in the UK, or UK packaging filled on behalf of and owned by a person not established in the UK and supplied to the ‘first UK owner’ of the filled packaging.<br><br>For more information about the imported packaging that must be reported, refer to guidance at Packaging data: what to collect for EPR - GOV.UK |

| | | |
|---|---|---|
| Distributor (SE) | Supplied as empty | Unfilled packaging that the distributor manufactures or imports, except packaging that will be the responsibility of a large packer/filler or large brand owner. |
| Service provider<br><br>(HL) | Hired or loaned | Reusable packaging that you hire or loan out for the first time the packaging is supplied. (Please refer to Section 36 for information about service provider packaging) |
| Online marketplace operator (OM) | Supplied through an online marketplace that you own | Certain filled or unfilled packaging supplied to someone in the UK from a business outside the UK, through the online marketplace. |
| Seller<br><br>(Sell) | Selling data will be reported separately | Filled packaging you sell to a final user of the packaging.<br><br>Packaging supplied under this function is included when assessing whether a producer meets the packaging supplied thresholds, and also to 'Nation of Sale' data collection and reporting only. For example, a producer may be a seller and also one of the other producer functions listed above for the same item of packaging. For more information about nation of sale data, please refer to guidance at Who is affected and what to do - GOV.UK |

For more information about packaging producer functions, please refer to guidance at Packaging data file specification for EPR - GOV.UK.

## 9. Producer threshold criteria

Not all businesses are obligated. There are thresholds, determined by the tonnage of packaging supplied to the UK market (this includes filled and unfilled packaging imported, and discarded by the importer), and business turnover.

The following table shows when an organisation is obligated as a small producer, or a large producer, or not obligated at all.

| Producer Thresholds | | Turnover | | |
|---|---|---|---|---|
| | | ≤£1m | >£1m-£2m | >£2m |
| Packaging Tonnage<br><br>This is the aggregated total from ALL packaging activities, including selling, as defined by the pEPR Regulations | <25 tonnes | No obligation | No obligation | No obligation |
| | 25-50 tonnes | No obligation | Small producer | Small producer |
| | >50 tonnes | No obligation | Small producer | Large producer |

The pEPR Regulations require turnover to be determined by reference to audited accounts.

The Regulators will assess the turnover of an overseas company using its usual annual accounts. Both UK and overseas activity turnover is taken into account. This position is consistent with the way in which we assess UK registered companies' turnover, where we do not discount any overseas activities.

For information about assessing the turnover of corporate groups that include overseas companies, please refer to Section 18 (Group threshold test).

**Example:** A business with a £4 million annual turnover that supplies 27 tonnes of packaging under the 'seller' function, and 24 tonnes of different packaging under the 'brand owner' function, should aggregate that packaging when determining whether it satisfies the packaging tonnage threshold. As turnover is over £2 million and 51 tonnes of packaging is supplied, this business is a large producer.

## 10. Producer years

This guidance outlines the responsibilities of producers across 3 key years:

- Year Y (the relevant year): The year that producers must fulfil their recycling and (if relevant) disposal cost obligations.
- Year Y-1 : The year before the relevant year.
- Year Y-2 : Two years before the relevant year.

Each year is explained as follows:

**Year Y-2**

This is the calendar year preceding Y-1, and the year that producers must assess the packaging they supply to determine if they meet the packaging obligation threshold of a small or large producer. This was previously called the calculation year.

**Note:** While the packaging threshold is assessed using packaging supplied data from the Y-2 calendar year, the turnover threshold is assessed using the last audited accounts before 7 April in Y-1.

This assessment of the producer's status as a large, small, or unobligated producer will carry through to Y-1 and Y.

There is more information about turnover thresholds and packaging supplied calculations in Sections 11 and 12 below.

### Year Y-1

This is the calendar year in which a person has the obligations of a small or large producer, based on the packaging supplied assessment made in Y-2, and turnover before 7 April of this year. This was previously called the obligation year.

**Large producers must:**

- collect data on packaging supplied in this calendar year; and
- report Y-1 H1 packaging data (Jan – June) by 1 October of this year; and
- for the 2026 Year Y and onwards: Large producers must submit an application for producer registration on or before 1 October of Y-1, for the following Year Y (the relevant year).

**Small producers must:**

- collect data on packaging supplied in this calendar year.

### Year Y (the relevant year)

This is the year in which a producer must meet its recycling and if relevant, disposal cost obligations.

These obligations are based on Y-1 packaging data.

**Large producers must:**

- report Y-1 H2 data (Jul – Dec) by 1 April of this year; and
- purchase PRNs or PERNs to meet their Year Y recycling obligations; and if relevant, pay a disposal fee.

**Small producers must:**

- submit an application for registration by 1 April as a small producer; and
- report their Y-1 annual packaging data (Jan-Dec) by 1 April.

The following table illustrates the overlap of successive years described above.

| | Calendar year | | | | | | |
|---|---|---|---|---|---|---|---|
| **Year Y (relevant year)** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** |
| **2025** | Y-2 | Y-1 | Y | | | | |
| **2026** | | Y-2 | Y-1 | Y | | | |
| **2027** | | | Y-2 | Y-1 | Y | | |
| **2028** | | | | Y-2 | Y-1 | Y | |
| **2029** | | | | | Y-2 | Y-1 | Y |

For example, in the 2026 calendar year a producer must:

- meet its 2026 year Y obligations
- meet its 2027 Y-1 obligations
- meet its 2028 Y-2 obligations.

**Notes:**

- Large producers who are sellers only and no other class of producer are required to register and report annual data by 1 April in a relevant year.
- A person can change from a small to a large producer (and vice versa) in different years. However, their status as a small or large producer cannot change within a year, unless there has been a mid-year change as defined by Schedule 9 of the Regulations. Group mid-year changes are explained in Appendix 9.
- All PRNs or PERNs must be purchased, and a certificate of compliance submitted by 31 January in the year following Year Y.
- The supply by a producer of any amount of packaging in Y-1 or Year Y is enough to constitute the performance of a producer function in those years.

## 11. Packaging supplied calculation

Any person who is a producer under the pEPR Regulations must assess the packaging they supply to determine whether they are a large or small producer, or if they have no obligations under the pEPR Regulations at all.

This assessment is based on the packaging supplied in the Y-2 calculation year.

Packaging supplied calculations must include the weight of all packaging supplied under all the person's producer functions. Where a producer performs more than one producer function in relation to the same item of packaging, the producer should only count that item of packaging once for the purpose of this calculation.

**Example:** In Y-2, a UK manufacturer of packaging who is a large producer, supplies unfilled packaging to UK packer/fillers who will fill the packaging with their own goods. Some of the UK packer/fillers are large producers, some are small producers, and some do not meet either the large or small producer thresholds so have no obligations under the pEPR Regulations.

The manufacturer supplies the unfilled packaging in unbranded shrink wrap which will be disposed of by the UK packer/fillers.

To assess the tonnage of packaging supplied in Y-2:

- The UK manufacturer performs the distributor producer function in relation to the unfilled unbranded packaging it supplied to the small and unobligated UK packer/fillers. The manufacturer must include the weight of this packaging in its packaging supplied calculation. The manufacturer does not perform a producer function in relation to the unfilled packaging it supplied to packer/fillers who are large producers who will fill the packaging (because the producer function is performed by the packer/fillers), so it does not need to include this packaging in its packaging supplied calculation.

- The small producers perform the producer function of a packer/filler, so they must include the weight of unfilled packaging supplied to them by the manufacturer in their packaging supplied calculations.

- The packer/fillers who have no obligations under the pEPR Regulations must still assess the weight of packaging on which they performed a producer function, to check whether they remain unobligated.

- The UK manufacturer performs both a pack/fill and seller function in respect of the unbranded shrink wrap. This should only be counted once in the manufacturer's packaging supplied calculation.

This example is summarised in the following table:

| Large UK manufacturer supplies unfilled unbranded packaging to: | Who performs a producer function on this packaging? | Who includes this packaging in their packaging supplied calculation? |
|---|---|---|
| Large UK packer/fillers | Large packer/filler performs packer/filler function. | Large packer/filler |
| Small UK packer/fillers | Manufacturer performs distributor function.<br><br>Small packer/filler performs packer/filler function. | Manufacturer and<br><br>Small packer/filler |
| Unobligated UK packer/fillers | Manufacturer performs distributor function.<br><br>Unobligated packer/filler performs packer/filler function. | Manufacturer and<br><br>Unobligated packer/filler |

**Note:** The RPS that is in place for nation data does not impact producer threshold calculations.

**Example:** A grocery store performs the producer function of packer/filler on 2 tonnes of carrier bags, and the seller function on 49 tonnes of branded packaging (which the brand owners will pick up the cost obligations for). The total tonnage of packaging supplied under this person's producer functions is 51 tonnes, so the grocery store satisfies the 50 tonne large producer threshold. The grocery store would only incur 'cost obligations' on the 2 tonnes of packaging it pack/filled, however it would still need to report Nation of Sale data in respect to the 49 tonnes of packaging it performed the seller function on.

## 12. Turnover threshold

The turnover threshold is assessed using the last audited accounts made available before the 'relevant date' of 7 April in Y-1. If a company is not required to submit audited accounts, a producer should use whatever accounts are available.

For example, if a producer meets the packaging supplied threshold in 2024 (Y-2), the turnover threshold must also be assessed to determine if the producer has obligations in the 2025 obligation year (Y-1) using the last audited accounts available before 7 April 2025.

**Example:** The producer's audited accounts are made available (e.g., on Companies House) in March 2025. The March 2025 accounts must be used to determine if the turnover threshold is met for the 2025 obligation year because the accounts were available before the relevant date of 7 April 2025.

**Example:** The producer's audited accounts are made available in May 2025, after the relevant date of 7 April 2025. The last audited accounts before the relevant date were made available in May 2024. In this case the May 2024 accounts must be used to determine if the producer has obligations in the 2025 obligation year.

## 13. When a person ceases to be a producer

In accordance with Regulation 25(1), a person only has producer responsibility obligations in a year in which it is a producer. The meaning of "producer" is at Regulation 15(1) which states that a producer is a person that performs one of the producer functions (or classes) listed at Regulation 15(1)(b).

If a person does not perform a producer function in a "relevant year" ("a calendar year in respect of the whole or any part of which that person is a producer"), it does not have any obligations in relation to that year.

Where a person met the producer thresholds and ceases to be a producer part way through a year, it must continue to comply with the relevant obligations it has in that year.

A person must inform the appropriate regulator within 28 days of ceasing to be a producer.

For the purposes of the examples below, the businesses in question start off meeting the large producer thresholds.

**Example 1: Person ceases to be a producer in May 2025**

A business has performed a producer function between January and May 2025. The business must therefore comply with all its obligations in the 2025 relevant year (Y). This includes the producer's recycling and disposal fee obligation (based on 2024 packaging). The business must also register and report H1-2025 packaging data on 1 October 2025. The business will not need to report H2-2025 packaging data by 1 April 2026, as it is not a producer in 2026 and is therefore not subject to producer responsibility obligations (Regulation 25).

**Example 2: Person ceases to be a producer in January 2026**

The business has performed a producer function throughout all of 2025 and part of January 2026. The business must comply with its producer responsibility obligations in Regulation 25(1) and (2) in the 2026 relevant year (Y), including the obligation to register and report H1-2026 packaging data on 1 October 2026. The producer will not need to report H2-2026 packaging data by 1 April 2027, as it is not a producer in 2027 and is therefore not subject to producer responsibility obligations in that relevant year.

**Example 3: Company A (large producer) is acquired by Company B (large producer) in November 2026. Company A ceases to perform any producer functions in November 2026 but remains an active company. Company B incorporates all Company A's producer functions into its business from November 2026.**

Company A has performed a producer function in 2026 and therefore has obligations for that year. Both Company A and Company B should have already reported their H1-2026 packaging data and registered by 1 October 2026; each company has its own individual obligations for the 2026 relevant year.

As Company A no longer performs a producer function in 2027, it does not have any producer responsibility obligations for the 2027 relevant year. Company B continues to perform producer functions in 2027 which means that it continues to have producer responsibility obligations in 2027. Company B must register and report H2-2026 packaging data by 1 April 2027. The report must include all packaging supplied by Company B between July and December 2026, this includes the packaging supplied from November 2026 in relation to Company A's packaging activities that it took on

from that date. Company B must not report any packaging that was supplied by Company A before Company B took on its packaging activities, i.e. before November 2026.

**Impact on disposal fees**

A 'liable producer' is a large producer who has supplied household packaging and therefore has a disposal fee obligation. In accordance with Regulation 60(1), a person is a 'liable producer' if that person performs a producer function in all or part of an assessment year and supplied household packaging in the calendar year preceding that assessment year.

A person is not a 'liable producer' in an assessment year (1 April to 31 March) where they do not perform a producer function.

In example 2 above, as the person ceased to be a producer in January before the start of the 2026/27 assessment year, they will not be a liable producer and will therefore not need to pay a disposal or administration fee in relation to the packaging they supplied in 2025.

**Note:** If a person ceases trading due to an insolvency event and another person (a second producer) continues with the activities of the first producer, the obligations will be transferred to the second producer in accordance with Regulation 27.

Please note that all enquiries relating to disposal fee calculations should be directed to PackUK at EPRCustomerService@defra.gov.uk.

## 14. Small Producers

Where small producers are obligated to report their packaging, the same packaging may also need to be reported by another producer. Where packaging is reported by both a small and large producer, only the large producer will have a recycling obligation and if relevant, a disposal fee.

For example, a UK packer/filler who is a large producer, pack/fills goods into packaging on behalf of a brand owner who is a small producer. The brand owner and the packer/filler are both obligated to report the branded packaging, but only the large producer packer/filler will have the recycling obligation (and where relevant disposal fee) in relation to the packaging. (Regulation 17(2)(b)).

# 15. Producer data reporting

To submit packaging data, all producers must create an account on the Government's Report Packaging Data (RPD) service.

- All producers must create an RPD account, even if they are a member of a compliance scheme.
- Producers only need to create an account once. The same account can be used for subsequent submissions.
- A producer's application to the Regulator for an approved person to be assessed is submitted via the RPD system following the creation of the RPD account. The person who creates the account on RPD must be the individual who is proposed as the approved person.
- If an approved person wishes to delegate their authority, they will also be able to submit an application to the appropriate Regulator via the RPD system to propose a delegate.

An approved person or their delegate must verify information submitted to the Regulator or to their compliance scheme and ensure that the information provided is as accurate as reasonably possible.

More information about who can become an approved person or a delegate is provided below.

It is recommended that producers create their RPD account in advance of the reporting deadline to avoid delays in relation to the approved person or delegate approvals process. It can take up to 28 days for regulators to determine applications for delegates.

More information about RPD can be found at Extended producer responsibility for packaging: report packaging data - GOV.UK (www.gov.uk).

More information about registration can be found at Extended producer responsibility for packaging: register and pay the fee - GOV.UK.

**Approved persons**

Both producers and their compliance schemes must have at least one approved person in place for the purposes of compliance with the pEPR Regulations.

The pEPR Regulations specify who can be an approved person.

| Legal entity | Approved person must be |
|---|---|
| An individual | That individual |
| A partnership | A partner |
| A limited liability partnership | A member of that partnership |
| A company registered in the UK | A director or company secretary of that company |
| An unincorporated body | An individual who has control or management of that body |
| A company which does not have a registered office in the UK | An individual who has control or management of the producer. |

Partners and businesses that are not registered on Companies House must provide a signed declaration form confirming they are capable of being an approved person as per the table above. The form will be provided to the applicant by the Regulator on receipt of their enrolment application on RPD.

If an approved person wishes to submit an application for a delegate, the proposed delegate must be capable of carrying out the functions of an approved person. This is assessed by the Regulator on the basis of several factors including, whether the proposed delegate has the relevant knowledge and access to information needed to carry out the functions of the approved person and for example, whether they are sufficiently senior within the organisation. If the Regulators grant the application, the delegate can carry out the same functions as the approved person.

Once an approved person has been notified to the Regulator, or delegate has been approved, that approved person or delegate can submit and verify subsequent submissions. Producers must inform the relevant agency in writing if there are any changes to their approved person or delegate.

**Requirement for data to be 'as accurate as reasonably possible'**

The pEPR Regulations require that data reported to regulators is 'as accurate as reasonably possible' (AARP). However, this must not be used by producers as a reason to miss data submission deadlines. Producers must make their submissions on time with the most accurate data that is available to them at that point. If more accurate data becomes available after the submission deadline, producers must resubmit their data.

Obligated producers must not intentionally delay submissions in order to provide more accurate data after reporting deadlines have passed, as doing so will constitute a breach of the Regulations.

# Part 3: Agreed Positions

This section provides information about specific topics within pEPR, for which an agreed position has been reached by the Regulators. It is not exhaustive, and users of this document are encouraged to first refer to the pEPR Regulations and to guidance at Extended producer responsibility for packaging: Guidance collection to resolve any queries they may have.

## 16. Supply

### Sale or return

Packaging containing returned goods cannot be discounted from a producer's packaging tonnage, as the original supply has already taken place. However, if the returned product is resold in the same original packaging, it would not need to be counted a second time, provided that the producer has evidence that the product was resold in the original packaging. The producer would need to include any packaging it adds to the resold product's packaging, for example tape or labels.

### Maintenance and repair services

A business that provides a maintenance or repair service is the final user of products in packaging where the business orders those products and uses them in the course of carrying out its business. For example, if a customer takes their vehicle to a garage for a service, the garage will order goods and materials such as brake pads or replacement oil which it will use when servicing the vehicle. The garage has not supplied the packaging around such goods to its customer. For the purposes of the pEPR Regulations, the packaging was supplied by the person who supplied it to the garage.

If the packaging was branded, the brand owner would be responsible for reporting this packaging. However, if the product was imported and the brand owner was not responsible for the import, it would be the responsibility of the importer to report this as filled packaging.

### Delivery and installation services

Businesses supplying goods and removing packaging during delivery are considered to have supplied this packaging and are therefore the seller of the filled packaging to the final user.

However, for the purpose of determining if packaging is household or non-household, where a producer supplies packaged goods directly to another business that installs

the goods in domestic premises themselves, we consider that the packaging has been supplied to a business final user. The installer is required to remove the packaging from those premises and dispose of it correctly in accordance with https://www.gov.uk/dispose-household-waste.

If a producer does not supply goods in packaging directly to a business final user (for example where a producer supplies goods to an installer via a third-party) the producer will need to classify its packaging in accordance with the guidance at Extended producer responsibility for packaging: how to assess household and non-household packaging - GOV.UK

Where a producer supplies goods in packaging directly to a household and that household then employs a business to install that product, then the supply was made to a non-business. Therefore, unless the producer can evidence that the product supplied is designed for business use only and the packaging is not reasonably likely to end up in a household or public bin, then this packaging must be reported as household.

The Regulators consider the following to be examples of installation:

- The professional installation of items that require permanent, fixed connection to utilities such as water, gas, or venting systems. For example, hardwiring an alarm system directly into an electricity supply, or plumbing a dishwasher into a water supply.
- The professional fitting of a carpet or a kitchen into a property.

The following examples are not considered to be installation:

- The fitting of a plug-in appliance into a fitted kitchen unit
- The delivery of an item that is manoeuvred into place and plugged into an electricity supply
- The delivery and placement of a sofa with fitting of feet
- The delivery of flat packed furniture with an assembly service.

**Supply of branded packaging**

In relation to branded packaging the brand owner is considered to have supplied the packaging, even if they do not make the supply themselves. There are exceptions to this where:

- the brand owner is not established in the UK
- the branded packaging has been imported and the brand owner was not responsible for the import
- the branded packaging is reusable packaging supplied by a service provider

**Example:** Where a packer/filler fills branded packaging and supplies it to the brand owner, who removes the packaging before supplying the product to the consumer, a supply of branded packaging has taken place (between the packer/filler and the brand owner) and therefore the brand owner must report this packaging.

**Supply of packaging that has already been reported by another producer**

Where packaging has been reported by a large producer, any later supply of that packaging does not need to be reported, except where the seller must report it for the purpose of nation of sale reporting.

If a person subsequently adds to the packaging, they are only responsible for reporting the packaging they have added.

**Example:** Filled unbranded bottles of wine are imported by a producer who reports the bottles, labels, corks and foil capsules under the importer producer function. The wine bottles are then supplied to a retailer who removes the labels, and adds their own branded label to each bottle before selling the wine to consumers. The retailer is only responsible for reporting the labels they add to the bottles. As the labels bear the brand of the retailer, these must be reported under the brand owner producer function. Because the retailer sells the wine to final consumers, the retailer must report all of the associated packaging under the seller producer function.

## 17. Established in the UK

Established in the UK requires any of the following:

- that a person is habitually resident in the UK
- the registered office of that person, or if they do not have a registered office, their head office or principal place of business is in the UK

A business with its registered office, head office or principal place of business outside the UK, is established in the UK if it has a branch or postal address in the UK. This could be a PO box, office, warehouse, or domestic premises (if they are used for the purpose of the business). A postal address does not need to be premises owned by the producer. If the producer has an address where it can receive post or returned items, this is enough to constitute a UK presence.

Where a parent company has subsidiaries in the UK, this does not constitute a UK presence. The UK subsidiary is a separate legal entity and should not be considered when determining whether the parent company is established in the UK.

**Overseas Producers**

The pEPR Regulations apply across the United Kingdom.

Anyone established in the UK that performs a producer function in a UK nation and is a small or large producer, must comply with their obligations in the pEPR Regulations.

Overseas businesses that are established in the UK and perform a producer function, including that of an importer, and meet either the small or large producer thresholds are obligated under the pEPR Regulations.

# 18. Holding Companies & Subsidiaries (Groups)

For the purposes of the pEPR Regulations, a group of companies is:

- a holding company and one or more subsidiaries that supply packaging, or
- two or more subsidiaries of the same holding company that supply packaging (regardless of whether the holding company supplies packaging itself).

Where the aggregate turnovers and packaging supplied by the producers within the group (including the holding company) meet either the small or large producer thresholds, any entity within the group that performs a producer function, is an obligated producer for the purposes of the pEPR Regulations.

### Group threshold test

When assessing whether the turnover and packaging threshold for large or small producers is met in relation to a group, producers in the group must consider the total packaging supplied by them and their combined turnover. Where the combined turnover and packaging threshold are met, all those producers within the group are obligated.

Where the group collectively exceeds the small producer threshold but not the large producer threshold, all the producers within the group are individually obligated as a small producer.

Similarly, where the combined turnover and packaging supplied exceeds the large producer threshold, all the producers within the group are individually obligated as a large producer.

**Example:** A group of companies consisting of a holding company with seven subsidiaries. Five of the subsidiaries are producers for the purposes of the pEPR Regulations within the group. The holding company and the other two subsidiaries are not producers. Four of the producer subsidiaries each supply 10 tonnes of packaging and have a turnover of £250,000 each. One producer subsidiary has a turnover of £1.2 million and supplies 100 tonnes of packaging. All five producer subsidiaries within this group are individually obligated as large producers, because their combined turnover and packaging supplied exceed the large producer threshold.

### Assessing obligation thresholds for groups with overseas entities

For a corporate group with overseas entities that are not established in the UK, the entities that are established in the UK must be considered for the group threshold test. This will still apply even if the holding company is not established in the UK.

If the holding company is not established in the UK, the UK entities are still considered to be part of a group for pEPR purposes. As a group registration cannot be undertaken without a UK holding company, the UK entities must register separately.

**Example:** Two sister companies that are established in the UK are part of a global corporate group. No other companies in the group are established in the UK, including the holding company. The two UK sister companies must combine their turnover and tonnages to assess themselves against the threshold test. These companies cannot register as a group because there is no holding company established in the UK, so they must register separately.

### Creating a group account

A holding company can create a group account and submit packaging data collectively for the group's producer companies. This is optional.

If a group account is created, the holding company must submit an individual breakdown of packaging supplied by each producer included in the group registration. They do not need to submit data for any subsidiaries that chose to create their own account and submit data separately.

A holding company that does not supply packaging itself but two or more of its subsidiaries do, can create a group account on RPD. The holding company will need to submit its organisation details but it will not be required to submit packaging data.

### Groups and establishment in the UK

A holding company and its producer subsidiaries must all be established in the UK to have a group account (see Section 17 on established in the UK). The regulators will apply the same rules to producer companies within a group as they do to overseas businesses, so the holding company does not necessarily need to be a UK registered company.

**Example:** A holding company incorporated and registered in Germany has a branch in the UK. Two of its subsidiaries who are registered and operate in the UK are producers for the purposes of the pEPR Regulations who collectively meet the large producer threshold and therefore each have a large producer obligation. The holding company can create a group account because it is established in the UK. If the holding company was not established in the UK, it would not be able to create a group account, because the two subsidiaries are not linked by a UK parent company and the two subsidiaries would have to meet their large producer obligations individually.

## 19. Insolvency and incapacity

The pEPR Regulations make specific rules for insolvency and incapacity in Regulation 27 and Schedule 2 of the pEPR Regulations.

A producer will not have producer responsibility obligations in the relevant year and will not be liable to pay disposal or administration fees if:

- an insolvency event occurs in relation to a producer who is a corporate body, a partnership or an individual, and that producer ceases trading, or
- a producer that is a partnership and the partnership is dissolved or
- a producer who is an individual dies or becomes incapacitated.

Insolvency events are defined in Schedule 2 of the pEPR Regulations and examples include winding up and administration in relation to companies, and bankruptcy in relation to individuals. For full details please refer to the pEPR Regulations.

**Continuation of producer activities by another person**

Regulation 27(2) & (3) applies where, following the incapacity or insolvency (etc) of a producer, some other person or legal entity continues to carry out the activities of that producer.

Where an insolvency or incapacity event has occurred and another business (the 'new producer') carries on all or some of the functions of the first producer, that new producer will assume the obligations of the first producer for that relevant year. Where this happens, it is not necessary to assess the new producer against the threshold tests. The new producer has the producer responsibility obligations of the first producer for the relevant year and the following two years regardless of whether the new producer meets the threshold criteria to be a large or small producer in those years.

Where a business carries on the first producer's activities, it must inform its regulatory body and register as a producer within 28 days.

## 20. Licensors, franchisors, and pub operating businesses

Where a license or franchise agreement exists between businesses, the licensing business (licensor/franchisor) is required to collect the nation of sale packaging data of any business that is subject to their licence or franchise agreement and is below the small producer threshold.

Where a licensee or franchisee meets either the small or large producer threshold, it must collect and report its own packaging data.

Franchisors are not required to collect packaging data on behalf of licensees or franchisees in relation to any packaging which is outside the license or franchise agreement.

It is important to note that in accordance with the pEPR Regulations, a brand owner is a producer for any filled packaging that bears their brand. This includes packaging supplied by a franchisee or licensee and must therefore be reported by the brand owner, which in most instances will be the licensor/franchisor.

**Note:** The table below summarises data collection and reporting obligations in relation to packaging supplied in the UK under licence or franchise agreements. It does not apply to imported packaging and it does not include the individual obligations of licensors or franchisors.

| **Licensee/ Franchisee** | **Packaging** | **Who has data collection and reporting obligation?** | **Who has nation of sale data collection obligation?** |
|---|---|---|---|
| **Large Producer** | Branded packaging | Brand Owner | Licensee / Franchisee (records data as seller) |
| | Unbranded packaging | Licensee / Franchisee (reports as packer/filler) | Licensee / Franchisee (records data as seller) |
| **Small Producer** | Branded packaging | Brand Owner | Licensee / Franchisee (records data as seller) |
| | Unbranded packaging | Distributor of the empty packaging (assumes licensee is purchasing empty packaging) | Licensee / Franchisee (records data as seller) |
| **Unobligated producer** | Branded packaging | Brand Owner | Licensor / Franchisor must report reporting packaging covered by paragraph 7, Schedule 10 of the pEPR Regulations. |
| | Unbranded packaging | Distributor of the empty packaging (assumes licensee is purchasing empty packaging) | Licensor / Franchisor is responsible for reporting packaging covered by paragraph 7,Schedule 10 of the pEPR Regulations. |

# 21. Exempt packaging

### Exports

Producers will only attract an obligation on packaging which becomes waste in the UK. Exported packaging is exempt from data reporting and therefore all obligations. However, producers must have a robust audit trail to prove that packaging was exported and did not become waste in the UK.

**Example:** Products used to manufacture goods are imported in boxes. After manufacture, the goods are placed in the same boxes and exported. The importer will not need to report the imported boxes if there is evidence that the same boxes went on to be exported.

**Note:** No assumptions must be made about exports. Producers are required to maintain documentary evidence to support the exclusion of exported packaging from their data, and this evidence must be kept for at least 7 years.

### Duty free shops

HM Customs exercises strict control on duty free goods. Any goods sold in duty free shops (in airports, on ships and on international journeys), on which no duty has been paid, must be taken out of the UK. Consequently, the agencies consider that duty free goods are exported and are not obligated under the pEPR Regulations.

Packaging on items purchased on outbound journeys on a ‘collect on return’ basis are not exported and must be reported.

### Reused Packaging

Reused packaging is exempt from reporting requirements unless it was imported. For the reuse exemption to apply, packaging must be reused in its original form and for the same purpose for which it was designed. This exemption must not be used if producers do not have evidence that the packaging was reused, and that the exemption was applied appropriately.

**Example:** A UK packer/filler who reuses cardboard boxes received from a UK supplier, removes the products they have been supplied with and uses the same boxes to pack and supply their own different products, will not have to report this reused packaging. If they add additional packaging to the reused boxes, for example padding inside the box, or tape, labels or stickers to the outside, these and any other added packaging will be obligated. The box in this example is exempt because it was reused in its original form and for the same purpose.

**Example:** A UK business imports tertiary boxes that are filled with goods. The boxes had been previously reused overseas. The UK business unpacks the goods from the

boxes and pack/fills the same boxes with their own goods which they supply to their customers. Although the boxes were reused overseas, they are not exempt from reporting because they were imported. This means that the UK business must report the weight of the boxes as the importer. The subsequent reuse of these boxes in their original form by the UK business to pack/fill and supply their own goods is exempt from reporting requirements.

## 22. Charity exclusion

The pEPR Regulations do not apply to producers who are charities. This exclusion does not apply to charities that are compliance schemes, reprocessors or exporters.

For the exclusion to apply, organisations must be a charity within the meaning of section 1(1) of the Charities Act 2011 or for the purposes of section 202 of the Corporation Tax Act 2010.

Where packaging is supplied that bears the brand of a charity, the packaging must be treated as if the brand owner does not meet the producer thresholds.

Profit-making organisations that are linked to charities, are not charities for the purposes of the pEPR Regulations and are therefore not excluded. For example, a trading or commercial subsidiary of a charity.

## 23. Cross-border arrangements

**Great Britain/Northern Ireland**

Movements between Great Britain (GB) and Northern Ireland (NI) do not constitute exports and imports for the purposes of the pEPR Regulations.

The Channel Islands and Isle of Man are outside the UK.

Packaging shipped from GB to NI or from NI to GB and subsequently exported, is an export and is therefore excluded from reporting, as long as the producer has robust documentary evidence that the export took place.

## 24. Packaging materials

**Multiple material packaging**

If an item of packaging is made of two or more components that are made of different materials, each component must be reported separately under the appropriate material category (Regulation 7(7)). An exception to this applies to non-glass drink containers,

where the whole drink container must be reported as the predominant material by weight. (Regulation 7(8)).

**Example:** A jar of jam consists of a glass jar, a paper label, a steel lid, and a hessian lid cover and tie. Each component must be reported separately as glass, paper/board, steel and 'other' (hessian) respectively.

**Example:** A pack of four batteries is made from a clear moulded plastic cover that is attached to a cardboard backing. Each of these components must be reported separately as plastic and paper/board respectively.

**Note:** This advice relates to data reporting requirements under the pEPR Regulations. As RAM assessments consider the recyclability of materials, including whether components can be easily separated by hand, there may be cases where packaging components must be declared separately for data reporting, but assessed together under RAM. For more information about RAM and multiple component packaging, please refer to guidance at Recyclability assessment methodology: stages of recyclability and definitions - GOV.UK. Questions about RAM should be addressed to PackUK at EPRCustomerService@defra.gov.uk

### Components made of multiple materials

Where a packaging component is itself made of multiple materials, the component must be reported as the predominant material by weight unless the material is a fibre-based composite (FBC) or is forming part of a glass drink container. If the packaging component is made of different materials in equal proportions, each of those materials must be reported separately.

**Example:** Duct tape made of a cloth mesh, a plastic film, and an adhesive coating, becomes packaging when the 'last substantial modification' occurs. This is when these three materials are bonded together to become a single packaging component that must be reported as the predominant material by weight. Please refer to Section 25 for the definition of a substantial modification.

### Fibre-based composite packaging

The pEPR Regulations introduce a fibre-based composite (FBC) packaging category. FBC material is made of paperboard or paper fibres, with one or more layers of plastic, to form a single unit that cannot be separated by hand. FBC may also have layers of other materials in addition to plastic.

If the layer or layers of plastic are less than or equal to 5% of the material by mass, the material should be reported as paper/board, not FBC.

Examples include takeaway cups for hot drinks, juice cartons, or paper packaging with a layer of plastic and metal, such as heat sealable food packaging (for example, pouches or bags).

**Example:** A drink carton that weighs 300 grams per square metre (gsm) is made of 230gsm of paperboard (70%), laminated to a 15gsm aluminium foil (5%), and a 75gsm plastic film (25%). The weight of plastic is greater than 5%, so this must be reported as 300gsm of fibre-based composite packaging.

**Example:** A food carton is made of 280gsm paperboard (96%), and 10gsm plastic (4%). The weight of plastic is less than 5% so this should be reported as 290 gsm of paper/board.

Paper PRNs or PERNs must be used to meet FBC recycling obligations.

There is more information about how to report different packaging materials in Appendix 5.

### Packaging material sub-categories

The scheme administrator (PackUK) may specify packaging sub-categories by dividing the main packaging material categories. From 2025 PackUK have introduced sub-categories for plastics for liable producers (flexible and rigid). Future sub-categories will be published by PackUK.

For more information about packaging categories, please refer to guidance at https://www.gov.uk/guidance/how-to-collect-your-packaging-data-for-extended-producer-responsibility#report-packaging-material-and-weight-data.

## 25. Interpretation of manufacturer

The definition of distributor in Regulation 19 of the pEPR Regulations includes persons who ‘manufacture’ packaging. The following guidance is intended to help producers determine the point at which packaging has been manufactured, as this will determine when it becomes subject to pEPR obligations.

Packaging can be a single component, for example a single bag to contain goods, or it can be made of several finished packaging components, for example a bottle, cap, and label. Each finished packaging component is obligated in its own right.

An individual component of an item of packaging, or the whole item of packaging if it does not consist of different components, is ‘manufactured’ at the point at which it is ‘finished’ if this takes place in the UK, or when the finished packaging component is imported.

A component is ‘finished’ when it has undergone its last substantial modification. Where the last substantial modification happens as part of the packing or filling process, the component is finished after it has undergone the last substantial modification before that one.

### Definition of a substantial modification

A substantial modification is the last manufacturing process that changes the nature of the packaging component or its features. Features may include shape, structure, thickness or weight. Not all manufacturing processes are substantial modifications.

Where multiple processes are completed at the same time to finish a packaging component, and at least one is the last substantial modification process, then all the other processes carried out at the same time will also be regarded as the last substantial modification. This applies even if those other processes would not independently be regarded as substantial modifications.

Imported packaging components which have already undergone their last substantial modification, are considered finished.

### Examples of manufacturing processes that are substantial modifications

This is not an exhaustive list.

- Extrusion: When raw material is pressed through a die to form the required shape. Sheets of plastic and blown film can be made in this way.
- Forming: When a sheet of plastic is shaped into packaging by being heated and shaped, including thermoforming and vacuum forming. Examples include pots, tubs, and trays. This does not include blowing or forming a packaging component from a preform.
- Moulding: When plastic is moulded into a certain shape. Bottle lids and bottle preforms can be made in this way.
- Printing: Only when printing on an item results in the item becoming packaging. For example, printing information about a product onto a label that causes it to perform a packaging function. Printing directly onto an item that is already packaging is not a substantial modification, for example printing onto a bottle.
- Layering or laminating: For example, adding a layer of plastic to paper or card to form fibre-based composite material.
- Cutting: For example, cutting film to size, or cutting formed trays out of a larger sheet.

### Examples of manufacturing processes that are not substantial modifications

Not all manufacturing processes which change the packaging's key features are classed as a substantial modification. For example:

- Blowing or otherwise forming a packaging component from a preform. For example, blowing bottle preforms into bottles.

- Labelling the packaging, for example gluing a label to a tub or heating a shrink film label onto a bottle. The label is a packaging component which may carry its own obligations under pEPR.

- Sealing the packaging, for example attaching a film lid onto a tub or attaching two sides of a piece of film to close a bag.

The table of examples below provides additional clarity about the point at which specific items have been manufactured.

| Packaging item | Who is the manufacturer? |
|---|---|
| **Bubble wrap or air pillows** | The person who manufactured the uninflated bubble wrap or air pillows. |
| **Labels** | The person who adds information or detail to the label that causes it to perform a packaging function (as explained in Section 40 and Appendix 4).<br>• Labels do not become packaging until they are printed with information or detail that results in the label performing a packaging function.<br>• This has no bearing on backing paper (the backing paper has already been filled and is therefore already performing a packaging function). |
| **Flat-pack cardboard boxes** | The person who makes the flat-packed box from a sheet of cardboard (for example by cutting and scoring) is the packaging manufacturer.<br>• The conversion of a flat-packed box into an erected box is not considered to be the point of packaging manufacture. |
| **Cosmetics jar with multiple components** | **Glass Jar:** The person who formed the glass into its final shape<br>**Plastic lid:** The person who moulded the lid into its final shape.<br>**Foil seal:** The person who cut the foil into its final shape. The heat sealing of the foil seal onto the jar is not considered to be a substantial modification.<br>**Printed label:** The person who printed the label with information that causes it to perform a packaging function. |

**Notes:**

- The above position on the interpretation of manufacturer differs to that provided in Version 6 of the 'Regulators' agreed positions and technical interpretations' document.
- All data from 2025 and onwards must be reported in accordance with the position outlined above.
- The pEPR Regulations are separate to the Plastic Packaging Tax (PPT) Regulations. Producers with obligations under pEPR, PPT, or both, must refer to the specific guidance for each to ensure full compliance. For information about the plastic packaging tax, please refer to guidance at https://www.gov.uk/government/collections/plastic-packaging-tax.

## 26. Unfilled packaging

**Unfilled unbranded packaging**

Businesses are responsible for reporting packaging as a distributor if they manufacture or import unfilled and unbranded packaging that is supplied to:

- producers who are not large producers, or to
- large producers who in turn supply it unfilled

If distributors have evidence that the packaging is supplied to a large producer who pack/fills it, this packaging will be the responsibility of that packer/filler. Similarly, if they have evidence that the packaging is supplied to a large brand owner and the packaging goes on to become part of a filled branded sales unit, this packaging will become the responsibility of the large brand owner. (See below for information about unfilled branded packaging).

There is specific guidance for distributors in Appendix 10.

**Example:** An importer imports unbranded and unfilled takeaway boxes that they supply to a wholesaler who is a large producer. The wholesaler then sells the boxes to takeaway food businesses, none of whom are large producers. The importer in this scenario is supplying a large producer who then supplies the unfilled packaging to small or unobligated producers, so the importer must therefore report this packaging as the distributor.

**Example:** A distributor supplies unfilled unbranded takeaway cartons to a takeaway food business that pack/fills the packaging. The takeaway food business must report this packaging as the packer/filler if they are a large producer. If the takeaway food business is not a large producer, the distributor of the unfilled packaging will be responsible.

**Example:** A distributor (manufacturer) supplies its sister company (sales company) with unfilled unbranded packaging that the sister company sells to businesses that will

pack/fill it. The sales company provides the manufacturer with sales data and customer details, and the manufacturer uses this information to contact the customers to obtain confirmation as to whether they are obligated for the packaging in accordance with the pEPR Regulations. If the manufacturer has evidence that the packaging they manufactured became the responsibility of a large packer/filler or brand owner, then the distributor does not need to report this packaging.

### Unfilled branded packaging

Unfilled branded packaging must be reported by the brand owner when it is filled, if the brand owner is a small or large producer who is established in the UK, and where the brand relates to the product.

If the brand owner is a large producer, they will have recycling and (if relevant) disposal cost obligations.

If the brand owner is a small or unobligated producer, or not established in the UK, the packer filler must report the packaging when it is filled. If the packer/filler is a large producer they will also be responsible for recycling and (if relevant) disposal costs.

If both the brand owner and packer/filler are not large producers, the distributor (i.e. the business that imported or manufactured the packaging) must report the packaging. If the distributor is a large producer, they will also be responsible for recycling and (if relevant) disposal costs.

**Example:** A large brand owner supplies unfilled branded takeaway paper cups to a fast-food business who will fill the cups with the brand owner's beverage. These cups will be the responsibility of the brand owner when the fast-food business supplies the filled cups. This would also apply to self-serve branded cups.

**Example:** A small brand owner supplies unfilled branded takeaway paper cups to a large takeaway or fast-food business who will pack/fill the cups. These cups will be reported by the small brand owner and the large pack/filler.

For more information about supply scenarios involving small and non-obligated producers, please refer to Appendix 2.

### Packer/filler of unfilled branded packaging where the brand relates only to the packaging

Where the brand on the packaging relates only to the packaging and not the product contained within it, the packaging must be reported by the packer/filler (or if the packer/filler is not a large producer, by the distributor), not the brand owner of the unfilled packaging.

**Example**: A packaging manufacturer makes burger boxes that feature an image of a burger, and the burger is the manufacturer's logo and brand. The boxes are sold unfilled to unaffiliated take-away outlets to pack/fill with their own burgers. This brand relates to the packaging. It does not relate to the product because the boxes are filled with the burgers of the takeaway outlet, not the brand owner.

For more information about branded packaging please see Section 27.

### Internal-use packaging

A distributer does not have to report unfilled packaging it supplies to a large packer/filler that packs or fills the packaging This is true even where the large packer/filler only uses the packaging for internal-use within the same legal entity. In this scenario, no one will report the packaging. Similarly, where a distributor supplies unfilled branded packaging to a brand owner who uses the packaging for internal-use within the same legal entity, no one is required to report the packaging when it is filled. (Regulation19(3)).

The large brand owners or packer/fillers in the above scenarios do not have to report this 'internal use' packaging, because the obligation to report packaging is based on packaging supplied. As no supply has taken place, the large brand owner or packer/filler does not need to report the packaging. Internal use packaging should not be included when assessing the producer thresholds.

**Note:** This position does not apply to imported filled packaging.

### Ownership at point of pack filling

It is important to establish who owns the packaging at the point of pack/filling, because the obligation for that packaging falls on the owner. If a contract packer purchases packaging and pack/fills it for a client, the contract packer is the owner of the packaging must report that packaging. If the packaging is owned by the client company at the time of pack/filling by the contract packer, the client company must report that packaging as the pack/filler.

The only exception to this is if the packaging being pack/filled is branded or is going to become part of a branded unit. In this case, if the brand owner is a large producer and is established in the UK, the brand owner will be obligated for the packaging.

## 27. Brands and brand owners

The pEPR Regulations define a brand as a brand name, trademark or other distinctive mark.

A distinctive mark could be a specific colour or marking (or a combination of the two), that is exclusive or bespoke to the brand owner and is directly associated with the brand, and generally the brand owner has directed the use of that specific colour or mark.

For the purposes of the pEPR Regulations, where a business name is present on packaging, this constitutes a brand. The Regulators consider a trading name, or an abbreviated or shortened business name as a brand where its appearance on packaging identifying to consumers that the goods originate from a particular business. Conversely, where a business name is abbreviated or shortened to the extent that a reasonable consumer could not identify it as being associated with the business, it is unlikely to be considered a brand name under the Regulations.

A brand owner is deemed to have supplied packaging that bears their brand, unless the packaging was:

- imported by an importer and the brand owner was not responsible for the import
- imported by an online marketplace operator
- reusable packaging supplied by a service provider (this would be reported by the service provider under the service provider producer function).

**Overseas brand owner**

Where a company supplies branded packaging bearing a brand that is owned by an overseas company, the company supplying the packaging in the UK must report the packaging as the brand owner if:

- The company is within the same corporate group as the overseas brand owner and they are responsible for the import; and,
- The brand owner is not established in the UK.

The existence of a UK legal entity within the same corporate group as an overseas brand owner, does not in itself constitute the overseas brand owner being established in the UK.

**Example:** A UK company is a member of a corporate group. The UK company manufactures and supplies branded packaging, and the brand on that packaging is owned by an overseas member of the same corporate group. The UK company must report this packaging as the brand owner and must include the brand name or trademark on the brand template that they upload to the RPD system.

More information, including links to the brand information template can be found at Organisation details file specification for extended producer responsibility - GOV.UK.

Please see Section 26 for more information about unfilled branded packaging.

## 28. Multi branded packaging

### Dual or multi branded packaging

If packaging bears more than one brand, the producer who makes the first supply of the filled packaging is the producer in relation to that packaging.

If the brand owners do not supply the packaging, the owner of the brand that occupies the largest area of the external surface of the packaging is the producer.

**Example:** A UK manufacturer supplies crisps to retailers in packaging that bears the manufacturer's brand, and the brand of another product that was used to flavour the crisps. The person who makes the first supply of the filled packaging is the manufacturer, who must report the packaging as the brand owner.

**Example:** A food manufacturer makes products under a licence for a supermarket retailer which allows the manufacturer to place the supermarket's brand on the product packaging. The manufacturer's business name (brand) and the supermarket's brand are on the front of the packaging, and the rear of the packaging states that the product was 'produced for' the supermarket. As the food manufacturer makes the first supply of the packaging when it is filled to the supermarket, the food manufacturer will be obligated to collect and report this packaging as the brand owner.

**Example:** A food manufacturer produces goods with packaging that is co-branded with two brands. It owns one of the brands. The food manufacturer sells the filled co-branded packaging to wholesalers, who then supply the products to retailers. The first supply of the filled branded packaging is made by the food manufacturer to the wholesalers, so the food manufacturer must report this packaging as the brand owner.

**Example**: A food manufacturer packs/fills goods into packaging that is co-branded with their brand, and a retailer's brand. The retailer owns the empty packaging at the time of pack/filling by the manufacturer. The manufacturer passes the packaged goods to the retailer, who then supplies the goods to its customers. The food manufacturer cannot supply the filled packaging to the retailer, because it does not own it. Therefore, the first brand owner to supply the filled packaging is the retailer, when they supply the goods to their customers, and the retailer must report this as the brand owner.

**Example:** A cheesemaker who is a small producer, supplies its packaged products to a retailer who is a large producer. The products bear the brand of both the cheesemaker and the retailer. The producer who makes the first supply of the filled packaging is the cheesemaker, who must report the packaging as the brand owner. Because the cheesemaker is a small producer, the distributor (manufacturer or importer) of the unfilled branded packaging must also report the packaging as the distributor.

**Example:** A grower is a supplier of potted plants to a retailer: The grower owns a trademark and pots the plant product to which the trademark relates and adds trademark labels to the pots. The grower also places labels bearing the retailer's name

on the potted plants for the grower's own logistical purposes. The potted plants are subsequently supplied to the retailer, who is a large producer. The retailer adds a sleeve to each potted plant bearing its brand and the grower's trademark.

- Pot: this was pack/filled by the grower and became branded packaging when the grower added its trademark label; this is the responsibility of the grower as brand owner.
- Trademark label: this was pack/filled by the grower. The trademark on the label is owned by the grower, so this is the responsibility of the grower as the brand owner.
- Label bearing retailer's name: this was pack/filled by the grower, but because the grower added it only to assist with distribution of the plants to the retailer and not at the request of the retailer, it is the grower's responsibility as packer/filler.
- Sleeve: this was pack/filled by the retailer and has both the retailer's brand and the grower's brand. The retailer must report the sleeve because it is the brand owner that makes the first supply of the dual-branded filled packaging (sleeve).*

If the grower is not established in the UK and the plant was imported by the retailer, the retailer will be responsible for the pot and the grower's trademark label as the importer, and the sleeve as brand owner.

If the grower is established in the UK and is a small producer, the grower is responsible for reporting data regarding the pot and label as a brand owner. The large producer retailer would only report the branded sleeve that it added as brand owner. Because the grower is not a large producer, the manufacturer or importer of the unfilled pot and label must report these as the distributor.

**Note:** The above example assumes that the grower is adding a brand or a trademark. The Regulators do not consider plant breeder's rights or a plant name to be a brand where it is listed on the packaging for the purposes of compliance with the Plant Varieties Act 1997. However, if the plant name is also a trademark, this is considered to be a brand.

*If the sleeve bearing the grower and the retailer's brands, was added by the grower, the grower would report the sleeve as the brand owner, because they would make the first supply of the filled dual-branded packaging.

### Multiple brands within a single sales unit

The obligation for multiple, differently branded items included in a single sales unit is the responsibility of each of the brand owners of the branded items within the sales unit, where those brand owners are large producers. The brand owner of the sales unit must report any packaging it has added, whether it bears its brand or is unbranded.

**Example:** A UK gift hamper company who is a large producer must report the hamper, straw, ribbons, bows and labels they add or fill, but not any filled branded packaging

where they are not the brand owner, (these will be reported by the brand owners and where relevant, the distributors or importers).

The contents of the hamper could include a bottle of wine, tin of biscuits or cake box which bear other UK companies' brands who are large producers. The UK companies that own the brands must report the filled branded packaging, as the brand owner. If the hamper also contains unbranded products, for example a packet of unbranded scones, the large pack/filler of the scones must report the unbranded scone packaging.

| Item | Packaging Material | Branded | Obligated producer * |
|---|---|---|---|
| Hamper | Wood | Yes | Hamper company as brand owner |
| | | No | Hamper company as packer/filler |
| Wood wool filler material | Wood | No | Hamper company as packer/filler |
| Tin for biscuits | Steel box covered in clear shrink wrap | Yes | UK company as brand owner |
| Bottle of wine | Glass bottle (label, foil closure and cork) | Yes | UK company as brand owner |
| Scones | Plastic wrap | No | Packer/filler of plastic reports as packer/filler |

*Where there are small or non-obligated producers, the obligated producer may change.

For more information about supply scenarios involving small and non-obligated producers, please refer to Appendix 2.

## 29. Interpretation of 'forming part of branded packaging'

The assessment of whether packaging is branded (Regulation 16(2)(b)) must be made separately for each type of packaging: primary, secondary, tertiary, or shipment.

**Example:** Twelve branded tins of beans are placed on a branded cardboard tray. The twelve tins and tray are shrink-wrapped in unbranded plastic film. A number of these shrink-wrapped cardboard trays are placed on an unbranded pallet and wrapped with unbranded pallet wrap with an unbranded label. The branding on the carboard trays is visible through both the plastic film covering the trays, and also through the pallet wrap.

The assessment of each packaging type and whether it is branded is as follows:

| Packaging Type | Is it branded? |
|---|---|
| **Primary packaging:**<br>The sales unit to the final user or consumer is a single tin of beans, so the primary packaging is the unbranded tin, and the branded label. | Yes, the primary packaging bears a brand, so all packaging that forms the primary packaged sales unit is branded. |
| **Secondary packaging:**<br>The branded cardboard tray and the unbranded plastic shrink-wrap are grouping a number of sales units, so these items make up the secondary packaging. | Yes, because the items that make up the secondary packaging include an item that bears a brand. |
| **Tertiary packaging:**<br>The unbranded pallet, pallet wrap and label. | No, because none of the packaging items that make up the tertiary packaging bear a brand. The branded secondary packaging being visible through the clear tertiary pallet wrap is not relevant when assessing if the tertiary packaging is branded, because each packaging type (primary, secondary, tertiary, or shipment) must be assessed separately. |

**Note:** If the pallet in this example was owned by a service provider, the pallet would be the responsibility of the service provider.

## 30. Shredding cardboard for use as packaging void-fill

The shredding of packaging waste to create new packaging material is a recycling activity. For more information please refer to guidance at Check if your material is waste - GOV.UK (www.gov.uk) and Packaging waste: apply for registration and accreditation as a reprocessor or exporter.

**Example:** A producer who is an importer and supplier of goods, receives imported products in unbranded cardboard boxes. The producer shreds the boxes to create void-fill packaging material to use for pack/filling its own goods. In this scenario the producer must report the cardboard boxes as the importer, and the shredded cardboard void-fill packaging when it is used, as the packer/filler.

## 31. Importer

A producer must report packaging as an importer, for imports of:

- Filled branded packaging where the brand owner is not responsible for the import, or where the brand owner is not established in the UK, or where the brand owner is established in the UK and responsible for the import but is not a large producer*.
- Filled unbranded packaging, including unbranded packaging imported on behalf of a brand owner.
- Filled or unfilled packaging that the importer discards without supplying it onwards.

Importers should report the imported packaging when it is supplied within the UK, unless it is imported and discarded by the importer, in which case it should be reported by the importer when it is discarded.

*For imported branded packaging where the brand owner is responsible for the import but is a small producer, the brand owner must report this packaging. However, because the brand owner does not meet the large producer threshold, the importer must also report the same packaging. If an importer is obligated to report packaging and they are a small producer, this will be a reporting obligation only.

For more information about supply routes involving small or non-obligated producers, please refer to Appendix 2.

**Example:** An importer imports unfilled, branded packaging into the UK on behalf of a brand owner who is a UK large producer and the packaging bears that UK brand owner's brand. If that packaging is discarded by the importer before being supplied within the UK, the brand owner must report the discarded empty branded packaging. The importer must report any discarded unbranded packaging removed from the branded packaging.

**Example:** An importer imports empty unbranded cardboard boxes into the UK and some of the boxes are discarded without being supplied. The importer must report the discarded empty unbranded boxes.

**Example:** A UK buyer purchases branded bottles of wine from an overseas wholesaler who is not established in the UK. The brand owner is established in the UK but has no knowledge of the import. The UK buyer must report this packaging as the importer.

**Example:** A UK buyer purchases unbranded packaged goods directly from an overseas supplier who is not established in the UK. The UK buyer is obligated for this packaging, as an importer.

**Example:** A UK buyer purchases packaged goods from a UK importer who took ownership of the packaging when it was imported. The UK importer must report the packaging as an importer when it supplies the packaged goods to the UK buyer. An importing agent does not take ownership of the packaging if they merely order the packaging on behalf of the UK buyer and do not receive payment for the imported packaging from the UK buyer, because the UK buyer makes payment direct to the overseas supplier. In this case the UK buyer will be obligated in relation to that

packaging when it imports and supplies it within the UK. This includes packaging that is imported and discarded by the importing agent or UK buyer.

**Example:** An overseas company has a UK sales office which means they are established in the UK: If a UK buyer purchases packaged goods from the overseas company's UK sales office, the overseas company takes ownership of the imported packaged products in the UK and is therefore the importer for the purposes of the pEPR Regulations.

**Example:** A supermarket uses a third-party logistics company to import branded wines, and the brand owners are not established in the UK. The supermarket is the owner of the packaging if it purchased the wine directly from the overseas supplier and the supermarket must report the packaging as the importer.

If the supermarket purchased the wine from the third-party logistics company, the third-party logistics company is the owner of the wine and is therefore the importer of the packaging for the purposes of the pEPR Regulations.

### Brand owner responsibility for an import

A UK brand owner is responsible for an import if they caused the import. A brand owner that instructs a third-party business to import its branded goods on its behalf, is considered to have caused the import and is therefore responsible for the import.

A brand owner does not need to own the packaging or to be named on import documentation in order to be responsible for an import under the pEPR Regulations.

If a brand owner is responsible for the import of filled packaging and is a small or large producer who is established in the UK, then the brand owner must report this packaging (as brand owner). If the brand owner is a small producer, the importer must also report the packaging.

If a brand owner is not responsible for the import of its branded packaging, the importer must report the packaging.

**Example:** If a UK supermarket imports bottled wine that bears its own brand, the supermarket must report the packaging as brand owner.

**Example:** If a UK supermarket imports bottled wine that bears a brand owned by a business that is not established in the UK, the supermarket must report the packaging as importer.

**Example:** If a UK supermarket instructs a third-party to import its own branded products on its behalf, the supermarket is responsible for the import and must report the packaging as brand owner.

### US Air Force bases

All United States (US) bases in the UK are not considered as US territory or US property by the Ministry of Defence, so imports of packaging from the US to US Air Force bases in the UK are imports for the purposes of the pEPR Regulations.

### Imports via bonded warehouses

The obligations in the pEPR Regulations are not linked to the payment of VAT or import duty on imported products. Whether the obligations apply in relation to imported packaging depends on whether a business is an importer for the purposes of the pEPR Regulations. Packaging imported to a bonded warehouse must be reported by the importer when it is first supplied in the UK, or when it is discarded in the UK, unless a brand owner who is a large producer established in the UK is responsible for the import of the filled packaging.

**Example:** An importer is responsible for reporting packaged goods that it has imported to a bonded warehouse. The importer then sells the goods to a UK customer. That (first) customer, without removing the goods from the bonded warehouse, sells them on to another (second) UK customer who removes the goods from the bonded warehouse and supplies them to its own customers. The packaging must be reported by the importer when the goods are supplied to the first customer in the UK. If the importer has evidence that the packaging has been exported by subsequent customers within the reporting period, it is exempt from reporting requirements.

See also the producer functions of first UK owner, distributor and online marketplace operators, whose functions also relate to the movement of goods into the UK.

Appendix 2 provides examples of potential supply routes for imported packaging, how they should be reported and by whom.

## 32. First UK owner

Where UK packaging is pack/filled in the UK on behalf of a person who is not established in the UK and at the time of pack/filling, the packaging is not owned by anyone in the UK, the ‘first UK owner’ of the packaging after it has been filled must report it as the importer.

**Example:** An overseas company purchases unfilled packaging from a UK manufacturer. The overseas company pays a UK toll manufacturer to pack its products into the packaging. At no point does the ownership of the packaging transfer to the packer/filler. The overseas company retains ownership of the packaging until it has been filled and is supplied to someone in the UK. This person is the first UK owner of the packaging and must report it as the importer.

**Example:** A French brand owner who is not established in the UK sends its wine in bulk to a UK contract wine bottling company. The contract packer bottles the wine in the UK and then supplies the filled wine bottles to UK supermarkets, at no point taking ownership of the packaging. The first UK owner of the packaging is the UK supermarket who must report it as the importer.

## 33. Online marketplace (OMP)

An OMP is a website or other internet application that facilitates the sale into the UK market of filled or unfilled packaging by overseas businesses that are not established in the UK. The packaging may or may not be branded and must be reported as follows:

- The online marketplace operator must report all sales of filled packaging.
- The online marketplace operator must report sales of unfilled packaging to UK businesses who are not large producers.

**Note:** Online marketplaces do not have to split packaging data collected or reported by packaging type (primary, secondary, tertiary or shipment).

Where operators of OMPs also perform other producer functions under the pEPR Regulations, for example a business that facilitates the sale of packaging into the UK as an operator of an OMP, and also supplies its own branded packaging in the UK as a brand owner, the overseas packaging sold through the OMP must be reported as an OMP operator, and its own branded packaging must be reported as brand owner. Packaging must not be reported under both producer functions.

For more information, please refer to Packaging data: what to collect for EPR - GOV.UK and to Packaging data: tell us how you collected it for pEPR - GOV.UK.

## 34. Household packaging

When collecting and reporting their packaging data, producers must determine whether the packaging they supply is household packaging.

Producers should class all secondary and tertiary packaging as non-household.

**All** primary and shipment packaging must be reported as household packaging unless the following applies and can be evidenced:

- **Test 1:** The packaging is supplied directly to a business or public institution, either because the business or public institution is the final user of the goods or because the business or public institution supplies the goods to a final user with all of the packaging removed, **or**

- **Test 2: (a)** it is packaging for a product, where the product is designed only for use by a business or a public institution, **AND (b)** the packaging for that product is not reasonably likely to be disposed of in a household bin or a public bin. Packaging that satisfies one part of this test but not both, is treated as household packaging.

You can apply these tests in any order and you only need to meet one of the tests to enable you to report your packaging as non-household.

**Example:** A winery supplies its own-brand bottled wine directly to a restaurant that sells the wine to its customers either by the bottle or by the glass.

Where wine is sold by the glass, the restaurant is considered to be the final user of the bottles. This means the first test has been met, because this was a direct supply from the producer to the final user. If the brand owner has evidence to support this from the restaurant (for example sales records showing sales by the glass) then they can report these bottles non-household packaging.

Where wine was sold by the bottle, the restaurant is considered to have supplied the packaging to the customer, who is the final user of the bottle. This means the first test has not been met, so the brand owner must assess the packaging against both parts of the second test. Bottled wine cannot be considered to be a product designed only for business or public institutions, so these bottles must be reported by the brand owner as household packaging. This is the case even if the bottles are discarded at the restaurant premises.

**Example:** A UK winery supplies its own-brand bottled wine to a wholesaler, who supplies the wine to a pub that sells it to its customers either by the bottle or by the glass. This is not a direct supply from the producer to the final user, so the first test has not been met. As the wine bottles do not meet both parts of the second test, these wine bottles must be reported as household packaging. Similarly, if wine is imported and supplied by the importer to a drinks wholesaler, who then supplies the wine to a pub that sells it to its customers by the bottle or by the glass, this would be reported as household packaging as above.

We have provided a decision tree that may be used to help determine whether packaging should be reported as household packaging in Appendix 1.

There is guidance about assessing household packaging (with examples of evidence that can be used to show that packaging is non-household) at: Extended producer responsibility for packaging: how to assess household and non-household packaging - GOV.UK

## 35. Drink containers

Single use drink containers must be reported separately as drink container packaging, if they meet all of the criteria below:

- bottles or cans that contain or will be used to contain drink made wholly or mainly of polyethylene terephthalate plastic (PET), glass, steel, or aluminium
- have a capacity of over 150ml and no more than 3000ml
- are designed or intended to be sealed in an airtight and watertight state at the point of supply to a UK consumer.

Drink containers that do not conform to all of the above criteria, for example HDPE milk bottles, must be reported as primary packaging, not as drink container packaging.

Producers must also ensure that drink containers and the separately reported ancillary components are correctly reported as household or non-household packaging.

| Drink container material | Reporting |
|---|---|
| Glass | Report weight of container (excluding ancillaries) as drink container (HDC/NDC)<br><br>Number of units must be reported |
| Glass drink container ancillaries (lids, labels, closures etc.) | Report each component separately by material type as primary packaging (HH/NHH)<br><br>Number of units not required |
| PET, Steel or Aluminium | Report total weight of container including ancillaries as drink container packaging (HDC/NDC), as predominant material of container.<br><br>Number of units must be reported |
| PET, Steel or Aluminium drink container ancillaries (lids, labels, closures etc.) | |

Further guidance about reporting drink container packaging can be found at Packaging data: what to collect for EPR - GOV.UK.

## 36. Reusable packaging

Packaging must only be reported under the reusable packaging type code, if both of the following conditions apply:

- The packaging meets the definition of reusable packaging, and
- The producer has instituted a system of reuse for the reusable packaging (as per Schedule 4, paragraph 9).

**Definition of reusable packaging**

Reusable packaging is defined as packaging which has been designed to be used multiple times by being refilled or reused for the same purpose for which it was conceived.

Examples of reusable packaging include multiple-use pallets, durable plastic crates, intermediate bulk containers (IBCs), and returnable milk bottles.

We do not consider packaging to be reusable simply because the final user can choose to repurpose the packaging after use, or because the packaging is capable of being used again.

With the exception of imports, reusable packaging must only be reported the first time it is supplied. It can be used again in its original form for the same purpose, without picking up any further obligation.

Please see Section 21 for more information about ‘reused’ packaging.

**Reporting reusable packaging**

If a producer has instituted a system of reuse for packaging that meets the definition of reusable, it must be reported in two sections of the data submission:

- as packaging supplied and
- under the ‘reusable packaging’ code, as primary reusable packaging or non-primary reusable packaging.

The first entry as packaging supplied, picks up an obligation if the producer is a large producer. The second entry as reusable packaging does not pick up an obligation.

Producers who are required to report packaging as reusable must keep a documented description of the reuse system, which may be reviewed at audit.

**Note:** The requirement to report packaging as reusable does not apply to small producers, or to packaging supplied by large producers under the seller or online marketplace producer functions.

**Example:** A company imports finished products on pallets that have been designed for reuse, and reports them under the importer activity. The company reuses these pallets for internal storage and also for the dispatch of their products to retailers. We consider this to be a system of reuse of reusable packaging instituted by the producer, and expect the pallets to be reported as reusable in the same data submission.

**Example:** A manufacturing company imports raw materials on pallets that have been designed for reuse, that are reported under the importer activity. After import, the company stores the pallets until a sufficient quantity has accumulated. A local pallet company then collects the pallets and supplies some on for reuse, and the remainder for recycling. In this case, the producer (the manufacturing company) has not instituted a system of reuse, so these pallets must not be reported as reusable.

**Example:** A company imports finished products on pallets that have been designed for reuse. After unloading, the company disposes of the pallets. The pallets must be

reported under the importer function, but they must not be reported as reusable packaging because they are not part of a reuse system instituted by the producer.

**Example:** A reusable packaging manufacturer produces and supplies totes that are designed for reuse to a wholesaler, who then supplies them to small producers. The small producers have a reuse system in place. These must be reported under the distributor function by the manufacturer, but must not be reported as reusable packaging because the manufacturer did not institute a system of reuse.

### Reusable packaging supplied by a service provider

Some re-usable crate systems and pallets are hired over a time period or for a single journey from the system's owner (for example, a leasing-finance company). This 'service provider' will pick up the obligation but only report each item of packaging on its first supply in the UK.

This packaging must be reported under the service provider function irrespective of whether it is branded packaging.

This packaging must also be recorded as reusable packaging in the same data submission, because the service provider has instituted a system of reuse for the packaging. See above sub-section on ‘reporting reusable packaging’.

**Note:** Packaging owned by a third party (for example pallets owned by a service provider) that a business uses to import and/or export its own goods, should not be reported by the importing/exporting business because they do not own the packaging. Producers are expected to keep documentary evidence of these arrangements (for example service provider transaction statements). If the packaging is branded by the UK third party, they do not report this on import if they are not responsible for the import. This packaging should only be reported once under the ‘service provider’ function the first time it is supplied by the UK third party/service provider.

**Note:** Only reusable packaging that is hired or loaned to the user of the packaging is captured under the service provider function including, but not limited to reusable pallet or crate hiring systems.

Any packaging added to the service provider packaging must be reported in accordance with the other producer function being performed. For example, a service provider who supplies 10 pallets that they wrap in shrink wrap for transport, must report:

- the pallets under the service provider function and as reusable packaging, and
- the pallet wrap under the packer/filler function.

**Note:** The supply of filled reusable packaging together with a product (such as cable reels, beer kegs, gas bottles, or reusable bread/bakery trays) is not considered to be a service provider activity. In these cases, the packaging must be reported on its first use, and subsequent uses will be exempt from reporting requirements.

**Example**: A UK bakery supplies bread products on reusable trays to a supermarket. The bakery maintains ownership of the trays but lends them to the supermarket to store and display the bread in-store. The pEPR Regulations define 'supply' as "selling, hiring out or lending", therefore a supply of packaging is made by the bakery when they loan the crates to the supermarket. This supply is not under the service provider function because the bakery is the first user of the packaging when it pack/fills and supplies the trays, and so the bakery must report the trays as the packer/filler. As the trays are reusable packaging, they would be obligated on their first use only.

## 37. Self-managed packaging waste

Large producers who collect and send packaging waste for recycling must report this as self-managed packaging waste. There is detailed guidance about self-managed packaging waste at Packaging data: what to collect for extended producer responsibility - GOV.UK (www.gov.uk).

This is a data collection and reporting obligation only and is separate from the obligation to report packaging supplied data. It does not attract a recycling obligation or disposal fee. It is not double counting because the two data sets are different: one is for 'packaging' and the other is for 'packaging waste'.

There are two types of self-managed packaging waste:

- Self-managed organisation waste* (OW) and
- Self-managed consumer waste (CW) - can be used to offset disposal fees. See below for more information.

The Regulators have produced a flow diagram in Appendix 7 that may be used to help large producers determine if their self-managed packaging waste is OW or CW.

*There is a regulatory position statement in place in England, Scotland, Wales and Northern Ireland relating to the reporting of 2024 and 2025 OW. There are links to the relevant RPS for each nation in Section 3 'Links to Guidance'.

### Self-managed consumer waste reporting

Self-managed consumer waste (CW) can be used by large producers to offset household packaging reported, to reduce disposal fees. The offset can only be applied where the packaging material category reported as CW is the same material category reported as household packaging.

A large producer can report packaging waste as CW if both Test 1 and Test 2 below are met.

**Test 1**

- The waste is not commonly collected by 75% of local authorities (as listed here), **or**
- The waste was reusable packaging (as defined in Regulation 2) that was reused at least once, **or**
- For 2024 and 2025 data only - the waste is closed loop packaging waste (see below).

**Test 2** (both parts of Test 2 must be met)

- The producer collected the waste from consumers and sent it for recycling (either directly, or by arranging for a third party to do this on their behalf) **and**
- the producer has evidence* of the amount of waste that was recycled in the reporting period, and this weight only includes the recyclable proportion of the waste and excludes non-target material including contamination. From H2 2025 onwards, this evidence must be from an accredited reprocessor and exporter.

*Producers may obtain this evidence from the relevant accredited reprocessor or exporter, or their waste management company can obtain it on their behalf.

The public register of reprocessors and exporters is available here.

**Note:** Producers who reported their H1 2025 CW data in line with the pEPR Regulations before the 2025 amending regulations came into force, were able to report waste that was sent for recycling, rather than waste that was recycled. However, the 2025 amending regulations contain a provision that requires producers to resubmit this data so that it only includes data for CW where there is evidence that it was recycled. There is no resubmission fee associated with this resubmission.

The 2025 amending regulations have also removed the collection and reporting obligations for sellers in relation to CW.

**Examples: Household/non-household packaging status and CW eligibility**

**Note:** The scenarios in the following table assume that the packaged goods supplied are not designed for business use only (Regulation 8(3) does not apply).

| Packaging supply scenario | Household or non-household packaging | CW reporting eligibility |
|---|---|---|
| Producer supplies packaged goods to a business that provides an installation service | Non-household packaging when the business discards the packaging and takes it away. Evidence of installation service required (see section 16). If installation not used, packaging is household. | Not eligible. Supplied to a business end user and cannot be considered consumer waste if the consumer did not discard it. |
| Producer supplies packaged goods directly to a business end user | Non-household packaging if evidence confirms direct supply to a business end user. | Not eligible. Supplied to a business end user and cannot be considered consumer waste if the consumer did not discard it. |
| Producer supplies packaged goods to a business that does not install the product (only delivers it to a consumer) | Household packaging. Not supplied directly to a business end user | Eligible if both Test 1 and Test 2 in this Section are met |
| Producer supplies packaged goods to a business that supplies other businesses who then supply consumers | Household packaging. Multiple steps in supply chain | Eligible if both Test 1 and Test 2 in this Section are met |
| Producer supplies packaged goods directly to consumers | Household packaging. Supplied directly to a consumer | Eligible if both Test 1 and Test 2 in this Section are met |

### Closed loop packaging waste

For  2024 and 2025 data only, self-managed consumer waste reporting will include closed loop packaging waste. This applies only to food-grade plastic household packaging waste. For more information please refer to guidance at Extended Producer Responsibility for packaging: closed loop recycling - GOV.UK. For 2026 data and onwards, this will be reported as a separate figure.

## 38. Packaging repairs

Materials used to repair packaging may be obligated. For example, a pallet supplier collects used pallets, repairs or builds them using new wood or old pallet wood, and then sells them as refurbished pallets.

- If old pallet wood is used to make a new pallet - this is recycling it into a new pallet, and the new pallet must be reported.
- If a used pallet is repaired with parts from other old pallets, the old pallet wood used for the repair does not need to be reported.
- If a pallet is repaired using new wood, or old wood that wasn't a part of a pallet previously, the new wood must be reported.

## 39. Catering and hospitality

### Disposable vending or water cooler cups

In relation to reporting, it will depend on whether the cups are branded and who they are supplied to.

Where the cups are branded and the brand owner is a small or large producer, the brand owner must report the packaging when it is filled. If the brand owner is not a large producer, the business stocking the vending machine or water cooler must report the branded cups when they are filled.

If the cups are unbranded, the business stocking the vending machine must report this as packer/filler.

If the cups are unbranded and the business stocking the vending machine is not a large producer, then the supplier of the cups to the vending machine filling business should also report the cups as a distributor.

### Durable items of tableware

Ceramic and glass plates, bowls, cups, jugs and glasses are not packaging if they do not perform a packaging function. Paper plates can perform a packaging function and can be obligated in circumstances where they are used to supply goods to the end user. For example, a slice of pizza purchased from a street vendor on a paper plate.

### Sauces and sachets

We regard establishments as the final users of items which are provided for communal use, such as a bottle of ketchup placed on a table in a café.

However, where single portion items such as condiments or toiletries are made available to a customer - with or without a charge - a supply has taken place between the business providing the items and their customer (the final user).

For example, a café supplying sachets of mayonnaise or wrapped butter portions to its customers (final users) will be the seller of these items, as would a hotel supplying sachets of shampoo to its guests.

**Drinking straws, disposable cutlery, and serviettes**

These do not normally perform a packaging function and are not regarded as packaging. Their wrappers are packaging.

## 40. Labels

Labels are considered to be packaging where they perform a packaging function. They can be packaging, whether applied directly to the sales unit or to other packaging associated with the sales unit.

If a label does not perform a packaging function, for example a label showing only a barcode, we will not consider it to be packaging. Please refer to Appendix 4 for examples of labels and whether or not they are considered packaging.

**Brands added to packaging to assist with distribution**

Where a producer adds the brand of their customer to packaging solely to assist with distribution, and the brand was not added at the request of the brand owner, the addition of the brand would not obligate the customer as the brand owner. In this case the producer who added the brand must report this packaging as the pack/filler.

**Example:** An unbranded plant pot with a customer reserve label added at the time of seed planting is the responsibility of the packer/filler.

**Example:** A packer/filler adds the address of its customer (a brand owner) to unbranded tertiary packaging and the brand name forms part of the actual delivery address. The brand name on this label is present purely for a logistical purpose (to assist with distribution) and it was not added at the request of the brand owner, so the label and the unbranded tertiary packaging is the responsibility of the packer filler.

**Note:** If the address that includes the brand name does not assist with distribution, for example if it is a head office address rather than an actual delivery address, we would consider the label to be adding a brand to the packaging that would therefore be the responsibility of the brand owner.

**Example:** A packer/filler adds the address of its customer (a brand owner) to unbranded tertiary packaging and the brand name forms part of the actual delivery address. In addition to the address, the top of the label is headed with the brand name of the product. The brand name within the actual delivery address has been added to assist with distribution, so this does not add the brand to the packaging. However, the product brand name at the top of the label does not assist distribution, so this adds a brand to the packaging and the label and the tertiary packaging the label is attached to, is the responsibility of the brand owner.

**Backing release paper for labels**

The label liner, also referred to as backing release paper, is performing several packaging functions (including containment, handling, delivery and protection) and is therefore considered to be packaging. In this scenario the labels themselves are the goods that the label liner is protecting. The person who sticks the labels to the liner is the packer/filler in relation to the liner, assuming the label liner itself does not bear a brand.

If the labels are manufactured overseas and imported into the UK the release paper would be reported by the importer, not the pack filler.

If the liner bears a brand, it would be reported by the brand owner.

See Appendix 4 for decisions on specific types of labels and Appendix 5 for glue, ink, and silicone.

## 41. Packaging around waste

The packaging would be considered obligated if the waste is considered to be goods, for example it is being supplied for recycling. It does not necessarily need to have a monetary value. Packaging would be obligated if it was around sorted and baled materials going for recycling or as feedstock for a production process. If it was waste destined for disposal that for example, had plastic or banding around it, the plastic and banding would not be considered to be obligated.

Please note that recycling is defined by Article 3(17) of the Waste Directive and it does not include incineration or energy recovery.

**Example:** Recycling bags are provided to householders by local authorities for the collection of mixed household recyclables. The bags are collected and taken to a materials recovery facility where the mixed recyclables are sorted. The sorted paper and cardboard recyclables are baled, palletised, and supplied to paper mills as feedstock. Plastic recyclables are baled and sent to plastic reprocessors as feedstock.

- The baling wire and pallets used to supply the paper mill and the plastic reprocessor would be considered as obligated packaging.
- The bags supplied to householders for the collection of mixed recyclables would not be considered as obligated packaging as the mixed recyclables are not ready for final recycling at this point.

**Example:** Process waste from a cardboard box manufacturer is shredded, baled using plastic strapping, and supplied directly to a paper mill as feedstock. The plastic strapping is considered to be obligated packaging.

**Example:** A bread manufacturer supplies pack/filled rejected or excess bread products to an animal feed manufacturer who will use these as an ingredient in their manufacturing process. The original packaging containing the excess or rejected bread products and any other packaging associated with the supply, is considered to be obligated packaging.

# Part 4: Appendices


Appendix 1: Determining household packaging for data reporting

Appendix 2: Potential supply routes

Appendix 3: Packaging status of specific items

Appendix 4: Label examples

Appendix 5: Packaging material examples and how to report them

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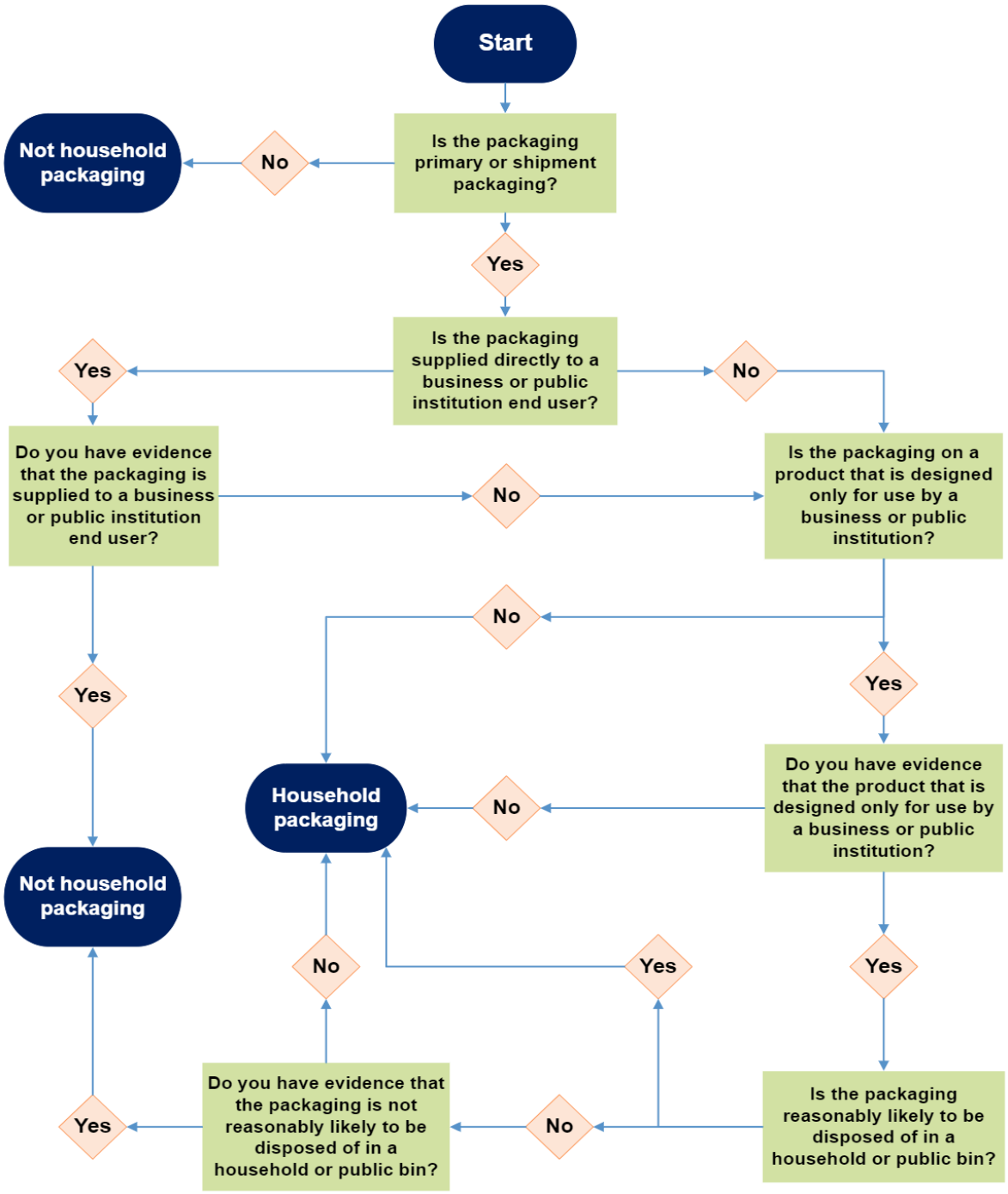
Appendix 9: Regulator approach to group mid-year changes

Appendix 10: Distributor Guidance

Appendix 11: Document version control table

# Appendix 1: Determining household packaging for data reporting




**Notes:** If products are supplied either in packaging, or with packaging removed (for example a business that supplies dog biscuits both by the bag and loose; packaging on those supplied by the bag must be reported as household, and those supplied loose i.e. with all the packaging removed (where there is sufficient evidence) the packaging may be reported as non-household.

Once household packaging has been identified, this should be further checked against the list of commonly binned packaging at Packaging data: what to collect for extended producer responsibility - GOV.UK, and these are reported separately.

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## Appendix 2: Potential supply routes

The table below provides guidance on which producer would report various types of packaging depending on the supply route.

**Note:** This table applies to UK supply routes only and is not exhaustive. There are scenarios where packaging will be required to be reported by both a small producer and a large producer. It does not cover who is responsible for nation of sale data collection and reporting. Consumers are individuals who are acting for purposes which are outside their trade, business, craft or profession.

| Packaging scenario | UK Supply route | Who reports as large producer? | As what? | Who reports as small producer? | As what? |
|---|---|---|---|---|---|
| **Imported filled branded packaging (brand owner is responsible for the import and is a large producer)** | Supplied to producers under the large producer threshold | Brand owner | Brand owner | | |
| | Supplied to large producer that will sell products on | | | | |
| | Supplied to consumers | | | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | | |
| **Imported filled branded packaging imported by a large producer (brand owner is responsible for the import and is a small producer)** | Supplied to producers under the large producer threshold | Importing business | Importer | Brand owner | Brand owner |
| | Supplied to large producer that will sell products on | | | | |
| | Supplied to consumers | | | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | | |
| **Imported filled branded packaging imported by a large producer (large/small brand owner is not responsible for the import)** | Supplied to producers under the large producer threshold | Importing business or where the importing business is not established in the UK, the first person in the UK to take ownership of the packaging | Importer | | |
| | Supplied to large producer that will sell them on | | | | |
| | Supplied to consumers | | | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | | |
| **Imported filled branded packaging imported by a small producer (brand owner is not responsible for the import)** | Supplied to producers under the large producer threshold | | | Importing business | Importer |
| | Supplied to large producer that will sell them on | | | | |
| | Supplied to consumers | | | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | | |
| **Imported filled branded packaging imported by a small producer (brand owner is responsible for the import but is a small producer)** | Supplied to producers under the large producer threshold | | | Brand owner and Importer | Brand owner Importer |
| | Supplied to large producer that will sell them on | | | | |
| | Supplied to consumers | | | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | | |

| Packaging scenario | UK Supply route | Who reports as large producer? | As what? | Who reports as small producer? | As what? |
|---|---|---|---|---|---|
| **Imported filled unbranded packaging and importer is a large producer** | Supplied to producers under the large producer threshold (packaging remains unbranded) | Importing business or where the importing business is not established in the UK, the first person in the UK to take ownership of the packaging | Importer | | |
| | Supplied to large producer that will sell them on (packaging remains unbranded) | | | | |
| | Supplied to consumers | | | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | | |
| **Imported filled unbranded packaging and importer is a small producer** | Supplied to producers under the large producer threshold (packaging remains unbranded) | | | Importing business | Importer |
| | Supplied to large producer that will sell them on (packaging remains unbranded) | | | | |
| | Supplied to consumers | | | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | | |
| **Imported unfilled branded packaging (brand owner is responsible for the import and is a large producer)** | Supplied to producers under the large producer threshold that fill it (brand relates to product) | Brand owner | Brand owner | | |
| | Supplied to large producer that will fill packaging and sell on (brand relates to the product) | Brand owner | Brand owner | | |
| | Supplied to large producer that will fill packaging and sell on (brand does not relate to the product) | Large packer/filler | Packer/filler | | |
| | Filled by the brand owner and supplied to consumers (brand relates to the product) | Brand owner | Brand owner | | |
| | Filled and supplied to consumers (brand relates only to the packaging, not to the product) | Person who pack/fills the packaging | Packer/filler | | |
| **Imported unfilled branded packaging and importer is a large producer (brand owner is responsible for the import and is a small producer)** | Supplied to producers under the large producer threshold that fill it (brand relates to the product) | Importing business | Distributor | Brand owner and Packer/filler (if small producer) | Brand owner Packer/filler |
| | Supplied to large producer that will fill packaging and sell on (brand relates to the product) | Large packer/filler | Packer/filler | Brand owner | Brand owner |
| | Supplied to large producer that will fill packaging and sell on (brand does not relate to the product) | Large packer/filler | Packer/filler | | |
| | Filled and supplied to consumers (brand relates to the product) | Person that pack/fills the packaging | Packer/filler | Brand owner | Brand owner |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | Importing business | Importer | | |
| **Imported unfilled branded packaging, importer is a small producer (brand owner is responsible for the import but is a small producer)** | Supplied to producers under the large producer threshold that fill it (brand relates to product) | | | Importing business and Brand owner and Packer/filler | Distributor Brand owner Packer/filler |
| | Supplied to large producer that will fill the packaging and sell on (brand relates to product) | Large pack filler | Packer/filler | Brand owner | Brand owner |
| | Supplied to large producer that will fill packaging and sell on (brand does not relate to the product) | Large pack filler | Packer/filler | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | Importing business and Brand owner | Importer Brand owner |
| | Filled and supplied to consumers (brand does not relate to the product) | | | Importing business (that pack/fills) | Packer/filler |

| Packaging scenario | UK Supply route | Who reports as large producer? | As what? | Who reports as small producer? | As what? |
|---|---|---|---|---|---|
| **Imported unfilled branded packaging and importer is a large producer (brand owner is not responsible for the import)** | Supplied to producers under the large producer threshold that fill it | Importing business | Distributor | Packer/filler | Packer/filler |
| | Supplied to large producer that will fill packaging and sell on | Person that pack/fills the packaging | Packer/filler | | |
| | Filled and supplied to consumers | Person that pack/fills the packaging) | Packer/filler | | |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | Importing business | Importer | | |
| **Imported unfilled branded packaging imported by a small producer (brand owner is not responsible for the import)**<br><br>**Also applies to Imported unfilled <u>unbranded</u> packaging imported by a <u>small</u> producer** | Supplied to producers under the large producer threshold that fill it | | | Importing business and Packer/filler | Distributor Packer/filler |
| | Supplied to large producer that will fill packaging and sell on | Large producer that pack/fills the packaging | Packer/filler | | |
| | Filled and supplied to consumers | | | Importing business (that pack/fills) | Packer/filler |
| | Damaged in transit and discarded upon arrival, or removed and discarded by the importer | | | Importing business | Importer |
| **Imported unfilled unbranded packaging imported by a large producer** | Supplied to producers under the large producer threshold that fill it | Importing business or where the importing business is not established in the UK, the first person in the UK to take ownership of the packaging | Distributor | Packer/filler | Packer/filler |
| | Supplied to large producer that will fill packaging and sell on (remains unbranded) | Large producer that pack/fills | Packer/filler | | |
| | Supplied to large producer that will not fill packaging and sell on (remains unbranded) | Importing business | Distributor, unless the distributor can evidence that a large packer/filler or brand owner will supply the packaging when filled. | | |
| **UK filled branded packaging where brand owner is a large producer** | Supplied to producers under the large producer threshold | Brand owner | Brand owner | | |
| | Supplied to Large producer that will sell products on | | | | |
| | Supplied to consumers | | | | |
| **UK filled branded packaging where the brand owner is a small producer, and the packer/filler is a large producer** | Supplied to producers under the large producer threshold | Packer/filler | Packer/filler | Brand owner | Brand owner |
| | Supplied to Large producer that will sell products on | | | | |
| | Supplied to consumers | | | | |

| Packaging scenario | UK Supply route | Who reports as large producer? | As what? | Who reports as small producer? | As what? |
|---|---|---|---|---|---|
| **UK filled branded packaging where the brand owner, manufacturer and packer/filler are small producers.** | Supplied to producers under the large producer threshold | | | Brand owner and Packer/filler and Manufacturer | Brand owner Packer/filler Distributor |
| | Supplied to Large producer that will sell products on | | | | |
| | Supplied to consumers | | | | |
| **UK filled unbranded packaging filled by a large producer.** | Supplied to producers under the large producer threshold | Business that filled the packaging | Packer/filler | | |
| | Supplied to large producer that will sell products on (remains unbranded) | | | | |
| | Supplied to consumers | | | | |
| **UK filled unbranded packaging where the packaging manufacturer is a large producer and packer/filler is a small producer** | Supplied to producers under the large producer threshold | Packaging manufacturer | Distributor | Packer/filler | Packer/filler |
| | Supplied to large producer that will sell products on (remains unbranded) | | | | |
| | Supplied to consumers | | | | |
| **UK unfilled unbranded packaging manufactured by a small producer.** | Supplied to producers under the large producer threshold who will fill the packaging and supply it on | | | UK manufacturer and Packer/filler (if small producer) | Distributor Packer/filler |
| | Supplied to large producer that will fill the packaging and supply it on. | Large producer that pack/fills | Packer/filler | | |
| | Supplied to any business that will go on to supply it unfilled | | | UK manufacturer | Distributor, unless the distributor can evidence that a large packer/filler or brand owner will supply the packaging when filled. |
| **UK unfilled branded packaging (UK large brand owner)** | Supplied to producers under the large producer threshold who will fill the packaging (no other brand added & brand relates to product) | Brand owner | Brand owner | | |
| | Supplied to large producer that will fill the packaging and supply on (no other brand added & brand relates to product) | Brand owner | Brand owner | | |
| | Supplied to large producer that will fill the packaging, add their brand and supply on (dual branding) | Large producer (carries out first supply of filled packaging) | Brand owner | | |
| **Online marketplaces (see Section 33 for more information)** | | **Who reports as large producer?** | **As what?** | **Who reports as small producer?** | **As what?** |
| **Imported filled branded packaging supplied via large online marketplace** | Supplied to producers under the large producer threshold | Online marketplace | Online marketplace | | |
| | Supplied to large producer | | | | |
| **Imported filled branded packaging supplied via small online marketplace** | Supplied to producers under the large producer threshold | | | Online marketplace | Online marketplace |
| | Supplied to large producer | | | | |
| | Supplied to producers under the large producer threshold | Online marketplace | Online marketplace | | |

| Packaging scenario | UK Supply route | Who reports as large producer? | As what? | Who reports as small producer? | As what? |
|---|---|---|---|---|---|
| **Imported filled unbranded packaging supplied via large online marketplace** | Supplied to large producer | | | | |
| **Imported filled unbranded packaging supplied via a small online marketplace** | Supplied to producers under the large producer threshold | | | Online marketplace | Online marketplace |
| | Supplied to large producer | | | | |
| **Imported unfilled branded packaging supplied via large online marketplace** | Supplied to producers under the large producer threshold who will fill it | Online marketplace | Online marketplace | Packer/filler | Packer/filler |
| | Supplied to large producer that will fill packaging and sell on | Large producer | Packer/filler | | |
| **Imported unfilled branded packaging supplied via a small online marketplace** | Supplied to producers under the large producer threshold who will fill it | | | Online marketplace and Packer/filler (if small producer) | Online marketplace Packer/filler (if small producer) |
| | Supplied to large producer that will fill packaging and sell on | Large producer | Packer/filler | | |
| **Imported unfilled unbranded packaging supplied via large online marketplace** | Supplied to producers under the large producer threshold who will fill it | Online marketplace | Online marketplace | Packer/filler | Packer/filler |
| | Supplied to large producer that will fill packaging and sell on | Large producer | Packer/filler | | |
| **Imported unfilled unbranded packaging supplied via a small online marketplace** | Supplied to producers under the large producer threshold who will fill it | | | Online marketplace and Packer/filler (if small producer) | Online marketplace Packer/filler (if small producer) |
| | Supplied to large producer that will fill packaging and sell on | Large producer | Packer/filler | | |
| **Packaging used for internal transfer/operations (see Section 26 for more information)** | | **Who reports as large producer?** | **As what?** | **Who reports as small producer?** | **As what?** |
| **Imported unfilled branded packaging, importer is large producer (large brand owner responsible for import)** | Used for internal transfer/operations (by brand owner) | Brand owner (imports and will eventually discard) | Brand owner | | |
| **Imported unfilled branded packaging, importer is large producer (brand owner not responsible for import)** | Used for internal transfer/operations (by importer) | Importing business or where the importing business is not established in the UK, the first person in the UK to take ownership of the packaging (imports and will eventually discard) | Importer | | |

| Packaging scenario | UK Supply route | Who reports as large producer? | As what? | Who reports as small producer? | As what? |
|---|---|---|---|---|---|
| **Imported unfilled unbranded packaging, importer is large producer** | Used for internal transfer/operations | Importing business or where the importing business is not established in the UK, the first person in the UK to take ownership of the packaging (imports and will eventually discard) | Importer | | |
| **Imported unfilled branded packaging (brand owner responsible for import & is a small producer)** | Used for internal transfer/operations (by brand owner) | | | Importing business or where the importing business is not established in the UK, the first person in the UK to take ownership of the packaging (imports and will eventually discard) | Brand owner |
| **Imported unfilled branded packaging, importer is a small producer (brand owner not responsible for import)** | Used for internal transfer/operations (by importer) | | | Importing business or where the importing business is not established in the UK, the first person in the UK to take ownership of the packaging (imports and will eventually discard) | Importer |
| **UK unfilled packaging supplied to a large packer/filler for internal transfer/operations only** | Not reportable by manufacturer (distributor) because they are supplying a large packer/filler. Not reportable by large packer/filler because they do not supply the packaging. | | | | |
| **UK unfilled packaging supplied to a small packer/filler for internal transfer/operations only, and manufacturer is a large producer** | Reportable by manufacturer(distributor) because they are not supplying a large packer/filler or brand owner. | Manufacturer | Distributor | | |
| **UK unfilled packaging-like products (for example a mug)** | Not obligated, this is not packaging | | | | |

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## Appendix 3: Packaging status of specific items

This list is not exhaustive. Items that perform a packaging function that are not listed in this table are presumed to be packaging unless the producer can provide adequate justification for it to be excluded.

| Item | Is it packaging? | Comments |
|---|---|---|
| Airline Packaging:<br><br>-Disposable tray<br><br>-Durable tray<br><br>-Knives and forks | <br><br>Yes<br><br>No<br><br>No | <br><br>-Protects and presents food<br><br>-No packaging function<br><br>-No packaging function |
| Analytical bottles containing an environmental sample | No | Analytical bottles are not obligated packaging since an environmental sample cannot be classed as goods, and do not constitute a sales unit |
| Auto-injector or injection pen for medicine (e.g., EpiPen) | No | Not packaging. However, the vial or canister containing the medication is packaging as well as associated packaging, for example seals, caps, and packaging labels. |
| Barbecue foil trays (for disposable BBQ) | No | Integral part of product |
| Barrels and kegs | Yes | Obligated on first trip |
| Basket for presentation of goods | Yes | The presumption is that the basket performs packaging functions including containment, protection, presentation, and is obligated. |
| Blood bags (human blood) | Depends | Packaging if supplied as part of a sales unit |
| Boxed sets of books (slipcases) | No | Providing it is the intention and likelihood that books will be stored in the box |
| Boxes containing tools | No | Usually for long-term storage (for example, drill case) |
| Cash bags | No | Cash is not goods. Regulations only relate to packaging around goods. |

| | | |
|---|---|---|
| Card boxes for calligraphy pens, model kits etc. | Yes | Not considered long-term storage |
| Carrier bags | Depends | Single or multiple use carrier bags used by customers to carry their goods, are packaging. This includes bags that a retailer will replace when they break.<br><br>More durable bags made of stronger materials are likely to be considered to be a product, not packaging. A **non-exhaustive** list of examples of materials used for such bags can include woven polypropylene (PP), canvas, jute, or heavy-duty nylon. |
| Catalogues | Depends | If the catalogue is requested, then associated packaging is obligated. If it is unsolicited, it is considered to be junk mail and not obligated. |
| Ceramic jar containing cheese or biscuits | Yes | Contains a consumable product that does not meet the requirements of long-term storage. Cheese or biscuits cannot be considered to be durable products so the pots should always be obligated. |
| CDs - plastic film | Yes | Protective packaging function |
| CDs - cardboard sleeves | No | Usually long-term storage |
| CDs - lyric books/inserts | No | Part of product |
| CDs - plastic ('jewel') cases for CDs | No | Long-term storage. However, the multi-pack case with the spindle, base and hard plastic cover would all be regarded as packaging. This is because it is not regarded as long-term storage. |
| CDs - plastic ('jewel') case for goods other than CDs (for example, iron on patches) | Yes | Protection function - once patches are removed, case usually discarded |
| CD cases for promotional goods | Depends | Need to consider type of CD: if for time limited offer (for example, internet access), yes obligated |
| Charcoal sacks | Depends | A standard sack for charcoal would be obligated packaging. A paper sack that has been impregnated with a combustible material and |

| | | |
|---|---|---|
| | | designed to burn with the charcoal is not obligated. |
| Cheese rinds/wax | No | Excluded by the Packaging (Essential Requirements) Regulations 2015 |
| Clothes hangers | Depends | • Clothes hangers are not packaging if they are sold to consumers as a product. Examples include wooden coat hangers sold in packs by a retailer to a consumer.<br>• Clothes hangers that perform a packaging function in relation to goods are packaging. For example, hangers used for the display of clothing in shops.<br>• Hangers which are reused do not pick up an obligation unless they have been imported. |
| Coffee pods or beverage capsules | Depends | A perforated coffee capsule where the coffee is discarded with the capsule is considered to be part of the product, not packaging. |
| Collectors toys - boxes | No | Product intended to be kept with box for lifetime. Labels still obligated |
| 'Cool packs' | Depends | 'Cool packs' made of materials such as foam pads, liquid, or cardboard sleeve packaging that perform a protection function are packaging.<br><br>The weight of any water/ice can be excluded. |
| Cores, reels, spools | Depends | They are obligated if they fulfil a packaging function |
| Cosmetics in mock cases (Theme-based or novelty packaging, such as a lip balm in animal-shaped packaging) | Yes | Unlikely case would be kept after product consumed |
| Courier bags<br><br>(The insulated bags worn by couriers, used on an on-going basis to transport and deliver take-away food). | No | Courier bags (used to deliver takeaway food) retained by the business delivering the goods, are not packaging.<br><br>Any other packaging supplied to customers with goods is obligated, for example, takeaway food packaging. |

| | | |
|---|---|---|
| Crayons - paper sleeves | No | Part of product |
| Credit/bank card packaging | No | Not considered to be goods |
| Packaging associated with bank card readers | Yes | Considered to be goods |
| Packaging associated with Government issued documents (for example passports or driving licences) | No | Not considered to be goods |
| Cups - disposable, in which drinks are provided (for example, tea/coffee) | Yes | Perform a packaging function. |
| Cut out templates on card boxes (e.g., mask on cereal box) | Yes | Part of box performing packaging function |
| Display stands | No | Unless being used for a packaging function prior to being used for display (for example, for transport of goods) |
| Dosage delivery caps (for example, for detergents or medicines) | Depends | Packaging if they are an integral part of the container, for example, if the cap forms part of the closure |
| Dry Ice | No | Dry ice is not classified as packaging |
| Dunnage (for example, bearers and sticks in timber trade, or packaging around goods in holds of ships) | Yes | Performs a packaging function |
| Envelopes for greeting cards | No | Product |
| Envelopes for magazine subscriptions | Yes | Perform packaging functions in relation to the supply of goods |
| Envelope peel off strips | Yes | The peel off strip protects the adhesive on the envelope. |
| Fat balls - Net around the fat balls – bird food. | Yes | Performs a containment function |

| | | |
|---|---|---|
| Film - rolls containing the film | No | Product |
| Fire extinguishers | No | Product |
| Fireworks | No | Any packaging around fireworks themselves i.e. box, packet, film would be regarded as packaging. |
| First Aid kit boxes | No | Long-term storage |
| Freight Containers (road, rail, ship and air) | No | Not packaging. Defined in line with the generic characteristics of a container in ISO 830. |
| Frames used within freight containers | Yes | The frames are obligated tertiary packaging. They are used to facilitate the protection, handling and delivery of the goods they contain. |
| Fumigant canisters | Yes | Canister performs a packaging function |
| Games boxes | No | Long-term storage |
| Gas cylinders | Yes | Commercial and industrial cylinders included by Directive amendment 2013/2/EU from 1 October 2013. Fire extinguishers are not packaging. |
| Gift voucher envelopes | No | As card envelopes, product |
| Gift card packaging | Yes | We consider the gift card is a sales unit, purchased for the value of the information contained upon it and as such, whatever the gift card is surrounded by for the purposes of containment, protection, handling, delivery and presentation will be obligated. The product will be the gift voucher/plastic card. Any information separately included regarding the experience/booking details would not be classed as packaging. |
| Jar containing candle | Depends | Generally, where a jar contains a candle that is designed to remain in the jar and is essential to contain the product during use (for example, because the candle melts across the whole container to form a pool of molten wax that needs containment in use) the jar is considered to be an integral part of the product, not packaging.<br><br>Any lids or labels associated with the jar are packaging. |

| | | |
|---|---|---|
| Glass containing wax beads and candle wick | Depends | Presumption is that glass performs packaging (presentation, containment etc.) function and is obligated |
| Grow bags | No | Considered to be an integral part of the product |
| Haggis skin | Yes | Packaging as it is not edible and the filling is the product |
| Hat boxes | No | Long-term storage |
| IBCs (Intermediate bulk containers) | Yes | IBCs are considered to be primary packaging and are obligated on their first use.<br><br>Imported IBCs will always be obligated. |
| IBC liners | Yes | Packaging |
| Inhaler - plastic holder | No | Product |
| Inhaler - cartridge | Yes | Packaging |
| Inhaler (asthma or nasal) - whole unit disposable | Yes | All packaging |
| Jars or ramekins that can be repurposed after use, for example as tumblers or containers. | Yes | Perform a packaging function. |
| Jewellery/watch boxes | Depends | All jewellery/watch boxes are packaging because they perform a packaging function. However, in exceptional circumstances where the box is specifically designed for long term storage, some boxes may not be classed as packaging. |
| Junk mail | No | Not regarded as goods and therefore associated packaging is not obligated. If an item ordered is a sales unit (for example, paid for catalogue), this is regarded as goods and associated packaging is obligated. |
| Kebab skewer | No | Part of product/sales unit |
| Knives and forks - disposable | No | No packaging function |
| Laundry/dry cleaning packaging | Yes | All packaging |

| | | |
|---|---|---|
| Lighters - disposable | No | Whether refillable or not |
| Lipstick tubes | Yes | Tubes perform a packaging function |
| Liquid correction fluid brush | Yes | Integral part of a packaging component |
| Lolly stick | No | Part of product/sales unit |
| Manicure set case | Depends | If intent is for long-term storage, not packaging |
| Mascara brush | Yes | Where it forms part of the lid. Not if sold as a separate product. |
| Match boxes | Yes | Perform a packaging function. |
| Meat packaging - absorbent paper | Yes | Forms part of sale unit |
| Mobile phone top up card packaging | Yes | Card is a sales unit and therefore packaging is obligated |
| Nitrous oxide cannisters | Yes | Perform a packaging function. |
| Nozzles (for sealant dispensers) | Yes | If also forming the function of a closure |
| Packaging sold as a product (for example padded envelopes, cardboard boxes, bags and sacks) | Depends | If the product goes on to perform a packaging function and meets the packaging definition and is supplied for use as primary, secondary, tertiary or shipment packaging, it is defined as packaging |
| Pallets | Yes | Pallets that are reused are obligated for their first use. Imported pallets will always be obligated. |
| 'Do not stack' pallet cones supplied with goods<br><br>(placed or attached to the top of a pallet-load to prevent stacking) | Yes | Perform a packaging function |
| Pallet nails | Yes | Where the information is available it should be reported separately. If not, it should be reported as the predominant material by weight. |
| Party poppers | No | Container, card top and string are all considered to be part of the product |

| | | |
|---|---|---|
| PC games/software boxes | No | Considered long-term storage |
| Pencil cases/purses with sweets | No | Pencil cases/purses are product |
| Pens | No | Product |
| Pen style applicator for products including, but not limited to, medicinal or cosmetic products, with an integrated applicator such as a brush or sponge tip. | Yes | Packaging |
| Petri dishes containing agar or other microbiological/culture media. | No | Product |
| Photograph wallets | No | Photograph wallets are long-term storage. |
| Outer envelope around the photograph wallet | Yes | The envelope used to present or deliver the wallet is packaging whether it is collected or delivered. |
| Plant ID labels | Yes | Presentation function |
| Plant pots | Yes | Plant pots perform multiple packaging functions in relation to the supply of goods, such as plants, trees or herbs.<br><br>Plant pots are not packaging if:<br><br>• the pot is designed and intended to be planted with the plant, or<br><br>• the pot contains a plant intended to stay in the pot, for example a house/patio plant in a durable ceramic or terracotta pot<br><br>• When sold to consumers unfilled as a product<br><br>If a plant pot is made of more durable materials such as terracotta or ceramic this is likely to be considered a product. |

| | | |
|---|---|---|
| Plant support stick or cane supplied with a potted plant | Depends | A stick or cane that performs a packaging function in relation to goods, is packaging if it is not expected to support the plant throughout its lifetime. |
| Plates - disposable | Depends | Packaging if it performs a packaging function |
| Postal packaging on goods/requested catalogues | Yes | If the contents are acquired as part of a contract (mail order goods, goods on approval, paid for or requested catalogues) they are goods and the packaging is obligated |
| Postal packaging on mail/general correspondence | No | Postal packaging on mail/general correspondence |
| Pre-packed sandwich/cake cartons | Yes | Performs containment/protection/presentation functions |
| Presentation packs | Yes | Contains products |
| Printer cartridges | No | Part of product |
| Promotional packaging<br><br>For example, packaging around leaflets, posters or freebies | Yes | Packaging around promotional goods supplied is regarded as packaging. |
| Razor handle holders | No | Regarded as long-term packaging |
| Razor blade holders | Yes | The plastic tray holder containing the razor blades is packaging |
| Removal boxes (Used to pack and transport possessions during moves/relocations). | No | Do not perform a packaging function in relation to the supply of ‘goods’. |
| Reed diffuser bottles | Yes | The bottle contains oil for the diffusers and is packaging. Reeds are part of the product. |
| Ribbon around a cake | Yes | Performs a presentation function |
| Roll cages/trolleys | Yes | Roll cages are considered to be packaging and are obligated on their first use.<br><br>Imported roll cages/trolleys will always be obligated. |
| Roll-on deodorant | Yes | Performs a packaging function |

| | | |
|---|---|---|
| Room deodorisers (plastic outer for re-filling) | No | Part of product |
| Saline bags | Yes | Sales unit containing product |
| Santa Claus cards (replies from Royal Mail) - associated packaging | No | Not considered goods |
| Sausage skins | No | Part of product |
| Security tags | Depends | Tags which do not perform any packaging functions are not obligated. If they act as a closure (for example, label on CD opening), they are obligated |
| Silica gel bags (desiccants) | Yes | Protection function, therefore obligated |
| Silage Wrap | No | Silage wrap is a system/vessel which enables the process of fermentation to take place and is integral to the process. Silage is made either by placing cut green vegetation in a silo or pit, by piling it in a large heap and compressing it down so as to leave as little oxygen as possible and then covering it with a plastic sheet, or by wrapping large round bales tightly in plastic film. Therefore, silage wrap's primary function is to produce the product. |
| Sim card packaging | Yes | Sim card is a product |
| Skip bags (pre-paid) | No | Not part of a sales unit |
| Spectacle cases | No | Long-term storage |
| Spoons/leaflets with medicines | No | No packaging functions |
| Sterile medical packaging | Yes | Protection function, therefore packaging. The fact that it's sterile does not remove the potential for being obligated. |
| Stillages (for example, metal open crates used in the automotive industry) | Yes | Tertiary (or transit) packaging on first trip (not a road/rail/ship container) |
| Storm matches - boxes | Yes | Match box performs packaging functions |

| | | |
|---|---|---|
| Sunglasses - tags and labels (for example, UV rating; care instructions etc.) | Yes | Presentation packaging function |
| Syringes for medical use:<br>• Empty syringe<br>• Pre-filled syringe containing medicine | <br>No<br>Yes | <br>Syringe is a product. Any wrapping around the syringe is packaging.<br>Packaging |
| Tampon Applicator | No | The applicator is considered part of the product and not packaging. |
| Tea bags | No | Integral part of product, including string in drawstring teabags. String, label and staple attached to ordinary teabags are obligated |
| Tea lights - foil cups | No | Integral part of product |
| Tea caddies | Yes | Contains a consumable product that does not meet the requirements of long-term storage |
| Teat supplied separately with baby milk | No | If the teat is supplied separately and is not the main closure as they also come with a lid, which you take off and put on the teat. This is analogous to a nozzle, which is only packaging when it's forming the closure. |
| Toner cartridges | No | Part of product |
| Toys in boxes and trays (for example, small figures) | Yes | Boxes and trays considered to be disposed after opening |
| Totes (plastic crates) | Yes | Where reusable, for first supply only. |
| Reusable Trays - bread and bakery | Yes | When supplied with goods. |
| Trays - disposable food tray | Yes | Protects and presents food |
| Tray - durable food tray | No | No packaging function |
| Urine bags | Depends | If the contents are not defined as 'goods', the bags will not be packaging. (See blood bags) |
| Vapes | No | Product |

| | | |
|---|---|---|
| Vape refills | Depends | If the refill has any electrical components the refill will be part of the product.<br><br>Refills without electrical components are packaging. |
| Vending toys ('egg' container) | Yes | Perform a packaging function. |
| Vial (pre-packed with medicine) | Yes | Glass vial containing medicines, all included as packaging including metal crimp lid and rubber/plastic valve. |
| Video card boxes | No | Long-term storage |
| Water filter cartridges (containing membrane) | No | Part of product |
| Wooden bucket with shower goods | Yes | Shower goods are consumable products and not durable goods. See Jars/ramekins. |
| Wrapping paper | Depends | No when sold as a product. Yes, when used to wrap goods for supply |

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# Appendix 4: Label examples

| Label | Obligated | Comments |
|---|---|---|
| Barcode only | No | No packaging function |
| Barcode plus number | No | No packaging function |
| Barcode plus product expiry date | No | No packaging function |
| Handle with Care labels (or tape) | Yes | This label is performing a protection and presentation function |
| Hazchem label | No | No packaging function |
| Fire safety label | No | No packaging function |
| Label with description/picture of product and/or company name | Yes | Presentation function |
| Labels that include an address that aids delivery. | Yes | Delivery packaging function |
| Label with crossed out wheelie bin symbol only (e.g., WEEE symbol) | No | No packaging function |
| Pharmacy labels providing dosage instructions for the patient at the point of dispensing | No | No packaging function. |
| Buy one get one free (BOGOF) sticker | Yes | Presentation function |
| Not for resale sticker | Yes | Presentation function |

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# Appendix 5: Packaging material examples and how to report them

Materials listed in the table below are not exhaustive: Other materials that are used as packaging must be considered on a case-by-case basis. There is additional guidance about packaging categories at Packaging data: what to collect for extended producer responsibility - GOV.UK.

**Note:** If the material includes fibre and one or more layers of plastic that are more than 5% of the packaging material by mass, it must be reported under the fibre-based composite (FBC) material category. If the producer who supplies the packaging can provide evidence that the layer or layers of plastic is less than 5% of the material by mass, the material should be reported as paper/board.

| Packaging material description | Packaging category for reporting |
|---|---|
| Composite packaging materials, such as multi-layered sheets or laminates of dissimilar materials which are bonded together to form a single unit. For example, crisp packets or sauce sachets. | Whole weight of item reported as predominant material by weight.<br>If the material includes fibre, please refer to note above. |
| Cork | Other |
| Cotton | Other |
| Inks, adhesives and coatings (for example varnishes, paints, lacquers) | Report as the material to which they are first applied. If these materials are applied to paperboard or fibres and their application creates a layer of plastic the material may need to be reported as FBC. See note above. |
| Plastic, including (not exhaustive):<br>• Biobased Plastic (e.g. PLA)<br>• Biodegradable plastic<br>• Compostable plastic<br>• Oxy- or oxo- (bio)degradable plastic<br>• Starch based plastic | Plastic |
| Rubber | Other |
| Silicone | Other |
| Flax or sugarcane fibre packaging (for example, bagasse) | Paper/board |
| Vermiculite | Other |
| Wax (except for cheese production) | Other |
| Wood based packaging materials, including:<br>• Hardboard<br>• Chipboard<br>• Particle board<br>• Oriented strand board (OSB)<br>• Plywood,<br>• Medium density fibreboard (MDF)<br>• Sawn timber<br>• Shredded wood (also referred to as wood wool) | Wood |
| Wool/animal fibre | Other |

**Note:** This table does not cover packaging material sub-categories that are determined by PackUK, which are required to be reported by liable large producers from January 2025 onwards. For information about packaging sub-categories please refer to guidance at Recyclability assessment methodology: how to assess your packaging waste - GOV.UK.

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# Appendix 6: Commonly binned packaging

The full list of commonly binned packaging is at Packaging data: what to collect for extended producer responsibility - GOV.UK. The Scheme Administrator (PackUK) is responsible for maintaining and publishing this list.

The table below provides additional clarity about whether the Regulators consider the packaging of specific items to be commonly binned.

| Item | Categorised as commonly binned? |
|---|---|
| Cereal bar packaging | Yes - confectionary and/or a single portion of food |
| Yoghurt pots, tubes or pouches | Yes - single portions of food that can be consumed immediately without further preparation |
| Ice cream or ice lolly packaging | Yes - single portions of food that can be consumed immediately without further preparation |
| Vape liquid/Pod packaging | Yes - as for cigarettes and vapes packaging |
| Multipack packaging containing commonly binned items | Multipack outer packaging is not considered to be commonly binned.<br><br>The packaging around each individual unit within the multipack is considered to be commonly binned.<br><br>Example: For a multipack of six bags of crisps (where each crisp packet weighs less than 60g), the outer multipack packaging is not considered to be commonly binned, and the packaging around each of the six bags within the multipack are considered to be commonly binned.<br><br>For the purpose of assessing if an item is commonly binned, the weight of each individual unit within the multipack must be considered, not the combined weight of the whole multipack. |
| Confectionary:<br><br>Boxes, bags, pouches, buckets or tubs of confectionary containing, individually wrapped or unwrapped sweets, chocolates, gum etc. | The box, bag, pouch, bucket or tub must be treated as a single sales unit (all packaging within the sales unit is primary packaging)<br><br>If the contents of the sales unit weigh less than 230 grams, all packaging associated with the sales unit is considered to be commonly binned.<br><br>If the contents of the sales unit weigh 230g or more, we will not consider any of this packaging to be commonly binned. |

| | |
|---|---|
| | The packaging around medicinal products and vitamins is not considered to be commonly binned.<br><br>“Medicinal product” has the meanings given in regulations 2 and 8 of the Human Medicines Regulations 2012(g). |
| Tobacco product packaging | Yes – tobacco product packaging is considered to commonly end up in public bins.<br><br>Please note cigarette papers and filters themselves are products, not packaging. Their packaging (the rolling paper packet and the packaging associated with a sales unit of filters, such as the sleeve around the filters & box or a bag) are considered to be commonly binned. |
| Vending or water cooler cups | Yes –provided to consumers with take-away drink |

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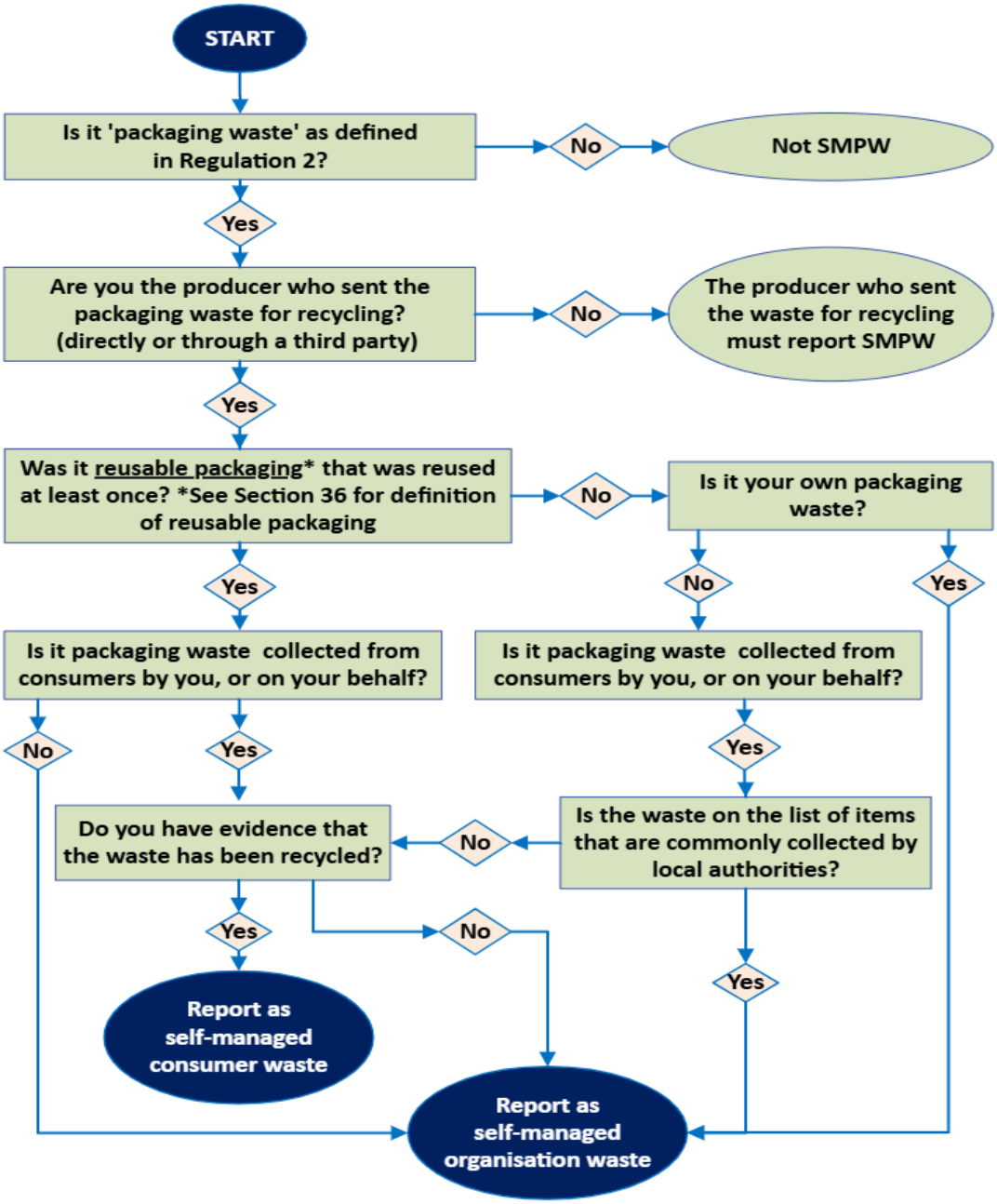
# Appendix 7: Self-managed packaging waste (SMPW)

The diagram below can be used by large producers to help determine if packaging waste is self-managed organisation waste (OW), or self-managed consumer waste (CW).

The diagram does not consider closed loop packaging waste or the effect of any regulatory position statements (RPSs) that are in place. There are links to the relevant RPS for each nation in Section 3 'Links to Guidance'.

The list of packaging items that are commonly collected by local authorities can be found at Packaging data: what to collect for extended producer responsibility - GOV.UK.




**Note:** Production residues and process waste from the manufacture of packaging must not be reported as self-managed packaging waste.

# Appendix 8: Reporting obligations of large and small producers

This table summarises the reporting requirements of large and small producers set out in Regulations 35 and 36, and Schedule 4 Paragraph 11 of the Regulations.

| | | Large producers reporting obligations (Regulation 35 -Table 2) | | | | | | | Small producer reporting obligations (Regulation 36 -Table 3) | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | All 6-monthly unless shown as '✓12' | | | | | | | All 12-monthly | | | | | | |
| **Sch 4 para.** | **Schedule 4 paragraph summary** | **SO** | **PF** | **IM** | **SE** | **OM** | **HL** | **Sell** | **SO** | **PF** | **IM** | **SE** | **OM** | **HL** | **Sell** |
| 2 | Weight of each packaging category supplied | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| 3 | Weight of household packaging supplied in each category | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | ✓ | | |
| | Where applicable, sub-categories as defined by RAM (Regulation 37) (see RAM guidance) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | |
| 4 | Methodology used for 2 and 3 | | | | | ✓12 | | | | | | | ✓ | | |
| 5 | Weight (Kg) of each packaging category (primary, secondary, tertiary, or shipment) | ✓ | ✓ | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ | |
| 6 | Weight of household packaging in each category that is a/primary b/shipment packaging | ✓ | ✓ | ✓ | ✓ | | ✓ | | | | | | | | |
| 7 | Drink container weights, category and number of units | ✓ | ✓ | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ | |
| 9 | Reusable or refillable packaging system (description, weight by category etc) | ✓ | ✓ | ✓ | ✓ | | ✓ | | | | | | | | |
| 10 | Household packaging in each category that is commonly binned. | ✓ | ✓ | ✓ | ✓ | | ✓ | | | | | | | | |
| 11(a) | Nation Data SALE- Packaging supplied (by packaging category) in each nation in the UK | | | ✓12 | ✓12 | ✓12 | ✓12 | ✓12 | | | ✓ | ✓ | ✓ | ✓ | ✓ |
| 11(b) | Nation Data DISCARD - Packaging discarded (by packaging category) in each nation in the UK | ✓12 | | ✓12 | | | | | ✓ | | ✓ | | | | |
| 12 | Self-managed consumer waste ('relevant packaging waste') and closed loop packaging waste: | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | |
| 13 | Self-managed organisation waste, and nation of collection and recycling. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓12 | | | | | | | |
| 14 | Obligation to report 2025 data on plastic or paper bags supplied in England by 1 April 2026 (Reg. 38). RPS is in place relating to 2025 data | | | | | | | ✓12 | | | | | | | ✓ |

SO: Supplied under your own brand (Brand owner); PF: Packer/filler; IM: Importer or first UK owner; SE: Supplied as empty (Distributor); OM: Online marketplace; HL: Hired or loaned (Service provider); Sell: Seller:

# Appendix 9: Regulator approach to group mid-year changes

The tables below summarise 'mid-year changes' provisions in Schedule 9 Part 2 of the pEPR Regulations. This information applies to changes that occur after 1 January 2025.

**Note:** 'The proportion' referred to in Table 2 relates to the proportion of the recycling obligations, disposal fee obligations and scheme administrator fee obligations for the year in which a company joins the group. It is calculated as $^{G}/_{H}$ where "G" is the number of days in the relevant year during which the company is a member of the corporate group, and "H" is the number of days in the relevant year.

| Link | Scenario |
|---|---|
| Table 1: | A company that was not part of a corporate group joins a corporate group and did previously meet the thresholds. |
| Table 2: | A company that was not part of a corporate group joins a corporate group and did not previously meet the thresholds. |
| Table 3: | Company ceases to be a member of a corporate group and does not independently meet the thresholds. |
| Table 4: | Company ceases to be a member of a corporate group and independently meets the thresholds. |
| Table 5: | Company moves from one corporate group to another. |

For details about leaver and joiner codes for these scenarios, please contact the appropriate Regulator.

**Table 1:**

| **A company that was not part of a corporate group joins a corporate group and previously met the thresholds.** | | |
|---|---|---|
| **Registration Type** | **Legal entity responsible for obligation** | **Examples** |
| Individual registration:<br><br>Schedule 9 Paragraph 10(1)(a) | Company is responsible for complying with its obligation. | In November 2025 Company A joins Holding Company 1 and they determine that Company A will continue to register individually.<br>For the 2025 relevant year Company A should have already registered and submitted H1 and H2 packaging data.<br>For the 2026 relevant year Company A should have already registered and submitted their H1 packaging data. They will continue to report individually. |
| Part of group registration:<br><br>Schedule 9 Paragraph 9(1)(a) | After registration as a group, the holding company assumes responsibility for the company's obligations.<br><br>If the company was individually registered and then chooses to register as part of a group the individual registration must be cancelled. | In November 2025 Company A joins Holding Company 1 and they choose to register as a group.<br><br>For the 2025 relevant year Holding Company 1 will need to resubmit its org. details file to include Company A as a subsidiary.<br><br>Holding Company 1 should resubmit H1 and H2 2024 data to include Company A's data as a subsidiary. Any individual registration for Company A would be cancelled.<br><br>For the 2026 relevant year Holding Company 1 should resubmit its registration file (org details file) to include Company A as a subsidiary. Holding Company 1 will need to resubmit H1 packaging data to add Company A's data to it as a subsidiary. Any individual registration for Company A would be cancelled.<br><br>Alternatively, Company A can remain registered independently for the 2025 relevant year and choose to register with Holding Company 1 for the 2026 relevant year. |

**Table 2:**

| **A company that was not part of a corporate group joins a corporate group and did not previously meet the thresholds.** | | |
|---|---|---|
| **Registration type** | **Legal entity responsible for obligation** | **Examples** |
| Individual registration:<br><br>Schedule 9 Paragraph 10(1)(b) | Company responsible for its obligations.<br><br>The recycling and disposal fee obligations will be calculated as a proportion as per Schedule 9, paragraph 11. | On 1st November 2025 Company A joins Holding Company 1 and they elect that Company A will register independently.<br><br>For the 2025 relevant year Company A should register and report and H1 and H2 2024 packaging data. The proportion calculation will be applied to the obligation (60/365 x producer obligation)<br><br>For 2026 relevant year Company A should register and report H1 2025 packaging data. It will pick up the full obligation for the 2026 relevant year as it will be part of the group for the entire relevant year.<br><br>The digital functionality for calculating a proportion of an obligation has not yet been released. For information on how to submit packaging data, please contact your environmental regulator. |
| Part of group registration<br><br>Schedule 9 Paragraph 9(1)(b) | After registration as a group, the holding company assumes the responsibility for complying with the company's obligations.<br><br>The assumed recycling and disposal fee obligations will be calculated as a proportion as per Schedule 9, paragraph 11. | On 1st November 2025 Company A joins Holding Company 1 and they elect to register as a group.<br><br>For the 2025 relevant year Holding Company 1 should resubmit their org details file to include Company A as a subsidiary. Holding Company 1 will need to resubmit H1 and H2 2024 data and the proportion calculation will be applied the obligation. (60/365 x producer obligation)<br><br>For the 2026 relevant year Holding Company 1 should resubmit their org details file to include Company A as a subsidiary. Holding Company 1 will need to resubmit H1 2025 data. Holding Company 1 will pick up the full obligation for the 2026 relevant year as they have been part of the group for the entire relevant year.<br><br>The digital functionality for calculating a proportion of an obligation has not yet been released. For information on how to submit packaging data, please contact your environmental regulator. |

**Table 3:**

| **Company ceases to be a member of a corporate group and does not independently meet the thresholds.** | | |
|---|---|---|
| **Registration type** | **Legal entity responsible for obligation** | **Examples** |
| Individual registration:<br><br>Schedule 9 Paragraph 14(b) | The individual company no longer has obligations under the regulations.<br><br>The former holding company must assume the obligations of its former subsidiary for the relevant year in which the subsidiary leaves. | On 1st November 2025 Company A leaves Holding Company 1.<br><br>For the 2025 relevant year Company A's individual registration must be cancelled.<br><br>Holding company 1 will assume the obligations of Company A for the 2025 relevant year. For information on how this should be managed, please contact your environmental regulator.<br><br>For the 2026 relevant year Company A registration must be cancelled. Holding Company 1 will not pick up the obligations of the former subsidiary for the 2026 relevant year as they haven't been part of the group for that year. |
| Part of group registration:<br><br>Schedule 9 Paragraph 13(b) | The individual company is not required to register or report packaging data.<br><br>The former holding company must assume the obligations of its former subsidiary for that year. | On 1st November 2025 Company A leaves Holding Company 1.<br><br>Holding company 1 will assume the obligations of Company A for the 2025 relevant year. For information on how this should be managed, please contact your environmental regulator.<br><br>For the 2026 relevant year Holding Company 1 should resubmit their registration file (org details file) and mark Company A as a subsidiary leaver by entering the date they ceased to be part of the group and an appropriate leaver code for them. They should also resubmit their H1 packaging data to remove Company A as a subsidiary from the file. They will not pick up the obligations of the former subsidiary for the 2026 relevant year as they haven't been part of the group for that year. |

**Table 4:**

| **Company ceases to be a member of a corporate group and independently meets the thresholds.** | | |
|---|---|---|
| **Registration type** | **Legal entity responsible for obligation** | **Examples** |
| Individually:<br><br>Schedule 9 Paragraph 14(a) | Company is responsible for complying with its obligations. | On 1st November 2025 Company A, who has registered individually leaves Holding Company 1.<br>For the 2025 relevant year Company A will continue to register individually and pick up its own obligations.<br>For 2026 relevant year Company A will continue to register individually and pick up its own obligations. |
| Part of a Group Registration:<br><br>Schedule 9 Paragraph 13(a) | After registration as a group, the holding company assumes the responsibility for the company's recycling and disposal cost obligations. The holding company retains this obligation when the company leaves the group.<br><br>The company leaving the group must register with the appropriate agency within 28 days of ceasing to be a member of the group. | On 1st November 2025 Company A leaves Holding Company 1. For the 2025 relevant year Company A must register with the appropriate agency within 28 days.<br><br>The digital functionality required for this change has not yet been released. For information on how to comply, please contact your environmental regulator.<br><br>For the 2026 relevant year Company A must register with the appropriate agency within 28 days of leaving the group. They will be responsible for their own obligation because they have not been a member of the group in the 2026 relevant year.<br><br>Holding Company 1 should resubmit their registration file to mark Company A as a subsidiary leaver by entering the date they ceased to be part of the group, along with the appropriate leaver code.<br><br>They should also resubmit their H1 packaging data file to remove Company A data from the file. |

**Table 5:**

| Company changes corporate group | | |
|---|---|---|
| **Registration type** | **Legal entity responsible for obligation** | **Examples** |
| Individually:<br><br>Schedule 9 Paragraph 17 | Individual company is required to comply with its obligations.<br><br>However, a new holding company can report this data as part of its group submission. If they choose to register as a group the new holding company is responsible for all obligations of the subsidiary. | On 1st November 2025 Company A, who has registered individually changes groups (Holding Company 1 to Holding Company 2)<br>For the 2025 relevant year Company A will continue to report individually and pick up its own obligations. Company A can elect to register with Holding Company 2 if it chooses in which case Company A's individual registration would be cancelled.<br><br>For the 2026 relevant year Company A will continue be responsible for its own obligations. It can elect to register as part of a group registration with Holding Company 2,in which case Company A's individual registration would be cancelled. |
| Part of group Registration:<br><br>Schedule 9 Paragraph 16 | The former holding company will retain responsibility for the exiting subsidiary's obligations.<br><br>The subsidiary must be registered with the new group within 28 days of leaving the former holding company.<br><br>If the exiting subsidiary meets the thresholds when assessed as part of the new group, it must register (independently or as part of a group). The new individual or group registration will have no obligations in relation to the packaging that was supplied by the exiting company for that year.<br><br>If the newly joined group does not meet the thresholds, it does not need to register. | On 1st November 2025 Company A changes groups (from Holding Company 1 to Holding Company 2)<br>For the 2025 relevant year Holding Company 1 remains responsible for Company A's obligations.<br><br>The digital functionality required for this change has not yet been released. For information on how to comply, please contact your environmental regulator.<br><br>For the 2026 relevant year Holding Company 1 will not be responsible for Company A's obligations because they have not been a member of that group for the 2026 relevant year.<br><br>Holding Company 1 should resubmit their registration file to mark Company A as a subsidiary leaver by entering the date they ceased to be part of the group, along with the appropriate leaver code.<br>They should also resubmit their H1 packaging data file to remove Company A data from the file.<br><br>If the new group (including holding company 2) satisfies the thresholds, it |

| | | |
|---|---|---|
| | | must fulfil its obligation either independently or as part of a group registration for the 2026 relevant year. If the Holding company 2 was already registered, it should resubmit its registration file and packaging data file to add Company A as a subsidiary. |

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# Appendix 10: Distributor Guidance

Under the pEPR Regulations, distributors are defined as manufacturers or importers of unfilled packaging.

The ‘distributor’ producer function should not be confused with terminology used to describe other parties in a supply chain such as wholesalers, resellers, merchants, third party logistic organisations etc.

If a large or small producer manufactures or imports unfilled packaging, that producer must report the unfilled packaging that it supplies, unless they can evidence that the packaging will become the responsibility of a large producer who should report the packaging as the packer/filler, brand owner, or first UK owner. (Regulation 15(5)).

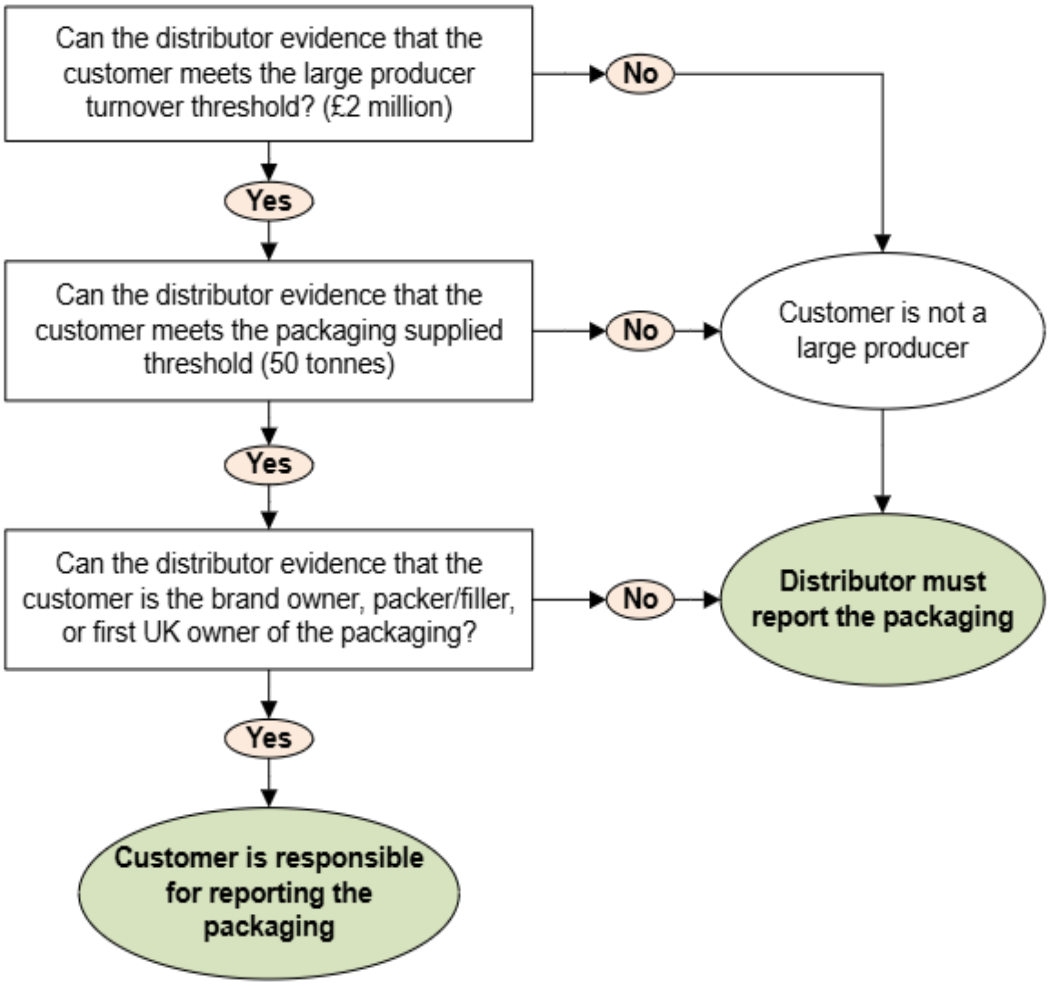
This guidance is intended to:

- assist businesses in determining whether they must report the unfilled packaging that they supply
- provide examples of the type of evidence that an organisation may use to prove that they are not required to report packaging under the distributor producer function
- assist distributors to comply with their reporting obligations under the pEPR Regulations.

**Note:** Examples of evidence are not exhaustive.

**How to determine whether someone else is responsible for reporting the unfilled packaging that you supply**

The following flowchart outlines the questions that a distributor must ask to determine whether they are required to report the unfilled packaging that they supply.




**Note:** In cases of indirect supply, where packaging passes through one or more intermediaries, the distributor may apply the same reporting approach if they can obtain robust evidence of the supply chain that confirms that a large producer performing a packer/filler, brand owner or first UK owner producer function will be obligated to report the packaging.

A manufacturer or importer of unfilled packaging (a distributor) must be able to evidence that a large producer will report the packaging they supply as either a brand owner, packer/filler, or first UK owner*. If a distributor cannot prove that another large producer is required to report the packaging, the distributor must report the packaging.

*'First UK owner' applies where goods are pack/filled on behalf of a person who owns the packaging, but is not established in the UK. The 'first UK owner' is the first person established in the UK to own the filled packaging. For more information, please refer to Section 32 of this document.

**How to establish whether someone is a large producer**

An organisation is a large producer if both of the following apply:

- The organisation has an annual turnover of more than £2 million
- The organisation supplies more than 50 tonnes of packaging in the UK.

Examples of evidence that a producer can provide to prove that their customer is a large producer include:

- The list of large producers at Public list of large producers on the 'report packaging data' service - GOV.UK can be used to check if the organisation you are supplying is a large producer
- The public register of producers at Packaging public registers - GOV.UK
- A written customer declaration confirming that they satisfy the large producer thresholds for both turnover and packaging supplied
- A declaration or clause in a purchase agreement or contract with the customer, that confirms they are a large producer and provides their producer registration number.

It is important to note that businesses can fluctuate above or below the large producer threshold over time, so it cannot be assumed that a business will always remain a large producer. As a result, distributors are expected to routinely review their customers' status prior to reporting data to the environmental regulators.

If you are unable to obtain any of the information described above, you can provide evidence that your customer satisfies the regulatory thresholds themselves. Below is a non-exhaustive list of methods of determining whether a customer satisfies the two threshold tests.

**How to establish whether someone meets the £2 million turnover threshold**

- Companies House accounts confirming the turnover of the relevant producer
- Financial information received directly from the customer
- A written customer declaration confirming that they exceed the £2 million turnover threshold

Please note your customer may be part of a corporate group and may be a large producer by virtue of being part of that group; this may need to form part of your assessment.

For further information about assessing the turnover of groups of companies, please Section 18 above.

**How to establish whether someone exceeds the 50 tonne packaging threshold**

- Sales records that demonstrate you supplied more than 50 tonnes of unfilled packaging to the customer in a relevant year.
- A written customer declaration confirming that they exceeded the 50 tonne packaging supplied threshold.

There is more information about turnover and packaging supplied thresholds in Sections 11 and 12 of this document.

**How to establish whether someone is a packer/filler or a brand owner**

- A written customer declaration confirming that they will pack/fill the empty packaging that you supply to them, or that they will apply their brand to the packaging.

  Producers must ensure that such customer declarations are product specific and regularly reviewed to verify their accuracy. For example, a distributor may validate a customer declaration by checking the customers' business activities and that they do not supply the unfilled packaging on (for example, online checks of customer websites that clearly show the business does not supply empty packaging). Producers must retain evidence of any checks performed.

  Where unfilled packaging is supplied via an intermediary such as a wholesaler, a distributor can use information obtained from the intermediary to prove that a large producer will report the packaging as either a brand owner, packer/filler, or first UK owner. It is important to note that information obtained from intermediaries must be verifiable and so it cannot be anonymised.

- Assessment of the nature of the unfilled packaging and the customer's business activities, where the outcome of the assessment supports the conclusion that all unfilled packaging supplied to the customer will be their responsibility as a large producer brand owner, packer filler, or first UK owner.

  **Example:** Where a distributor supplies burger boxes to a large fast-food restaurant, the restaurant will clearly pack/fill the burger boxes and use them to supply burgers to consumers. If a distributor documents the nature of its customer's business and the type of packaging supplied to them, the distributor can assume that the packaging will be pack/filled by the fast-food restaurant, and it does not need to report the burger boxes it supplies to them.

  **Example:** Where a distributor supplies branded unfilled boxes and the brand does not relate to the packaging but is owned by a large producer retailer who will fill the boxes and use them to supply their goods, it can be assumed that the retailer will be responsible for the packaging when it is filled as the brand owner.

**Note:** In both examples above, if the distributor's large producer customer supplied any amount of the unfilled packaging on to another organisation, the distributor would be responsible for reporting all of the packaging they supplied to that customer. However, if the distributor can obtain evidence from its customer of the amount of packaging that the customer did not supply on as unfilled (i.e., the amount the customer is responsible for as the brand owner, packer/filler, or first UK owner) then the distributor can exclude this amount from its packaging data.

The distributor must keep details of its customers and be able to explain the reason for not reporting any unfilled packaging that it supplies.

### What a distributor must report

All reports made to the environmental regulators must be as accurate as reasonably possible. Supporting information and evidence must be retained for 7 years and made available upon request (for example at audit).

A producer who performs the distributor function in relation to unfilled packaging must report the following information in relation to the unfilled packaging that it supplies.

### Packaging category

Producers must report the weight of the packaging they supply in kilograms (kg). This information must be broken down into the following materials:

- aluminium
- fibre-based composite
- glass
- paper or cardboard
- plastic
- steel
- wood
- 'other'

Producers may need to report under additional sub-categories that are introduced by the Scheme Administrator, PackUK. For further information about packaging category or sub-category reporting requirements, please see https://www.gov.uk/guidance/how-to-collect-your-packaging-data-for-extended-producer-responsibility#report-packaging-material-and-weight-data

**Packaging Type**

Producers must specify the type (sometimes referred to as packaging class) of packaging that they supply, as primary, secondary, tertiary or shipment. For more information about packaging types, please refer to Section 5 of this document.

To correctly identify the type of packaging, a distributor must determine how the unfilled packaging will be used when it is filled. This will enable the distributor to align the intended use with the appropriate packaging type. It is important that the correct packaging type is reported, as some packaging types attract different obligations under the Regulations.

When determining the intended use of the unfilled packaging, distributors should consider things such as:

- The nature of the unfilled packaging itself - is the packaging of such a nature that it will only ever be used for a specified purpose? For instance:

- An empty bottle: This type of packaging is designed to contain a fluid that will be decanted by the end user or consumer - it is primary packaging.

- A takeaway food container: This packaging is designed to contain a food sales unit to a user or consumer - it is primary packaging.

- Display packaging: Packaging such as cardboard boxes used to house stock on shelves in shops is used to group sales units together at the point of purchase - it is secondary packaging.

- Plastic tote: This type of packaging is designed to facilitate the transport of goods, protecting them from harm. This packaging is not generally supplied to consumers - it is tertiary packaging.

- A carrier bag: This type of packaging will be used to facilitate the transport of goods to consumers and protect them from harm - it is shipment packaging.

- The nature of the customer's business - do the customer's business activities indicate how the unfilled packaging will be used? For instance:

- A supply of empty shoe boxes to a shoe manufacturer - this packaging is likely be primary packaging.

- A supply of 50L beer kegs to a brewery - this packaging is likely to be primary packaging.

- A supply of large unbranded cardboard boxes to a manufacturer of hairdryers - this packaging is likely to be secondary packaging.

- A supply of large paper bags to a fast-food takeaway restaurant - this packaging is likely to be shipment packaging.
- A supply of wooden pallets to a clothing retailer - this packaging is likely to be tertiary packaging.
- Large cardboard boxes supplied to a self-storage business - these cardboard boxes will not perform a packaging function and must not be reported.

Distributors must identify the packaging type for each item of unfilled packaging they supply, with this requirement extending to individual SKUs (stock keeping units).

### Household or non-household packaging (large producers only)

Large producers must report whether the primary or shipment packaging they supply is household or non-household packaging. Where a producer cannot evidence that its packaging is non-household, it must be reported as household packaging.

Once filled, any indirect supply (via a third party or intermediary) of primary or shipment packaging must be reported as household packaging, unless it is packaging for a product designed only for use by a business or a public institution end user, and the packaging is not reasonably likely to be disposed of in a household bin or a public bin For further information regarding the classification of household packaging, please see: Extended producer responsibility for packaging: how to assess household and non-household packaging - GOV.UK

Producers do not need to classify secondary or tertiary packaging as household or non-household packaging. All secondary and tertiary packaging must be reported as non-household packaging.

### Exports of unfilled packaging

A distributor can exclude unfilled packaging they supply if they have evidence that the unfilled packaging is subsequently exported. This evidence must be traceable to the specific packaging in question, for example, sales records supported by shipping documentation.

**Other relevant guidance for distributors**

- Drink containers: For more information about drink container reporting, please see Packaging data: what to collect for extended producer responsibility - GOV.UK, and Section 35 above.

- Commonly binned packaging: For more information please refer to Packaging data: what to collect for extended producer responsibility - GOV.UK that includes the full list of commonly binned packaging. There is additional information in Appendix 6 above.

- Nation data*: For more information please see Packaging data: what to collect for extended producer responsibility - GOV.UK.

- Self-managed organisation waste*: For more information about the collection and reporting of self-managed organisation waste, please refer to Packaging data: what to collect for extended producer responsibility - GOV.UK and to Section 37 and Appendix 7 above.

- Self-managed consumer waste: For more information about self-managed consumer waste including a list of packaging that is commonly collected by local authorities, please refer to Packaging data: what to collect for extended producer responsibility - GOV.UK, and Section 37 and Appendix 7 above.

*The environmental regulators have each published a regulatory position statement (regulatory statement in Wales) (RPSs) in relation to the collection and reporting of nation data and self-managed organisation waste. For more information about RPSs, please see Section 3: 'Links to Guidance'.

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# Appendix 11: Document version control table

The table below summarises the main changes in Version 8 from the previous Version 7. **Please note that this is not an exhaustive list of all changes.**

| Section | Summary of change |
|---|---|
| ALL | New numbering system applied, and order of sections changed to improve flow |
| 1 | Introduction updated to reference the 2025 Amending Regulations. |
| 10 | Producer years: updated (Clarification) |
| 13 | When a person ceases to be a producer: Updated to include requirement to inform Regulator within 28 days (Revised in line with 2025 Amending Regulations) |
| 15 | Producer data reporting: Sub-section added on 'Requirement for data to be 'as accurate as reasonably possible' (Clarification) |
| 16 | Supply: Sub-section added on 'Supply of packaging that has already been reported by another producer'. (Revised in line with 2025 Amending Regulations) |
| 17 | Established in the UK (Clarification) |
| 22 | Charity exclusion (Revised in line with 2025 Amending Regulations) |
| 24 | Packaging materials: Section revised (Clarification)<br><br>Fibre-based composite sub-section. (Revised in line with 2025 Amending Regulations) |
| 25 | Interpretation of manufacturer (Clarification) |
| 26 | Unfilled branded packaging: first example re-worded (Clarification). |
| 27 | Brands and brand owners (Clarification) |
| 28 | Multi branded packaging (Revised in line with 2025 Amending Regulations) |
| 31 | Importer: Additional clarification and example added to sub-section on 'imports via bonded warehouses' (Clarification) |
| 37 | • Self-managed packaging waste: Section revised to improve clarity and<br>• Sub-section on self-managed consumer waste revised and table of examples added. (Revised in line with 2025 Amending Regulations but requirement for evidence of recycling applies to 2025 data reporting and onwards).<br>• Subsection added on Closed loop packaging waste (Revised in line with 2025 Amending Regulations) |
| n/a | Section on 'Transitional packaging reports' removed (this was applicable to 2024 data only) |
| Appendix 3 | New entry for 'pen-style applicators'.<br><br>Entries where position is unchanged but wording has been amended include carrier bags, dosage delivery caps, plant pots, and syringes. EpiPen entry renamed as 'auto-injector or injection pen for medicine'. |
| Appendix 5 | Material types table: Revised. Changes apply to 2026 data and onwards |
| Appendix 7 | Updated to align with 2025 Amending Regulations, however this applies to 2025 data reporting and onwards. |
| Appendix 8 | (Revised in line with 2025 Amending Regulations) |
| Appendix 9 | Updated |

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