

PPWR: Extended producer responsibility

Chemical Watch, Regulatory Summit Europe 2026
23 April 2026



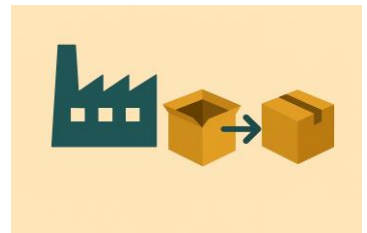
1. Who is responsible for EPR fees?
2. How to analyze your supply chains and figure out who is responsible
3. Banana skins

1. Who is responsible for EPR fees?

Key definitions*

- ‘**producer**’ means any manufacturer, importer or distributor to whom, irrespective of the selling technique used, including by means of distance contracts, one of the following applies:
 - **(b)** the manufacturer, importer or distributor is **established in a Member State** and makes available for the first time **from within** the territory of that Member State **and on that same territory** products packaged in packaging other than those referred to in point (a); or
 - **(d)** the manufacturer, importer or distributor is **established in a Member State or in a third country** and makes available for the first time on the territory of **another Member State, directly to end users**, products packaged in packaging other than those referred to in point (c); or
 - **(e)** the manufacturer, importer or distributor is **established in a Member State** and **unpacks** packaged products **without being an end user**, unless another person is the producer as defined in point (a), (b), (c) or (d);
- PPWR rationale = 1 producer per packaging unit (Recital 122)

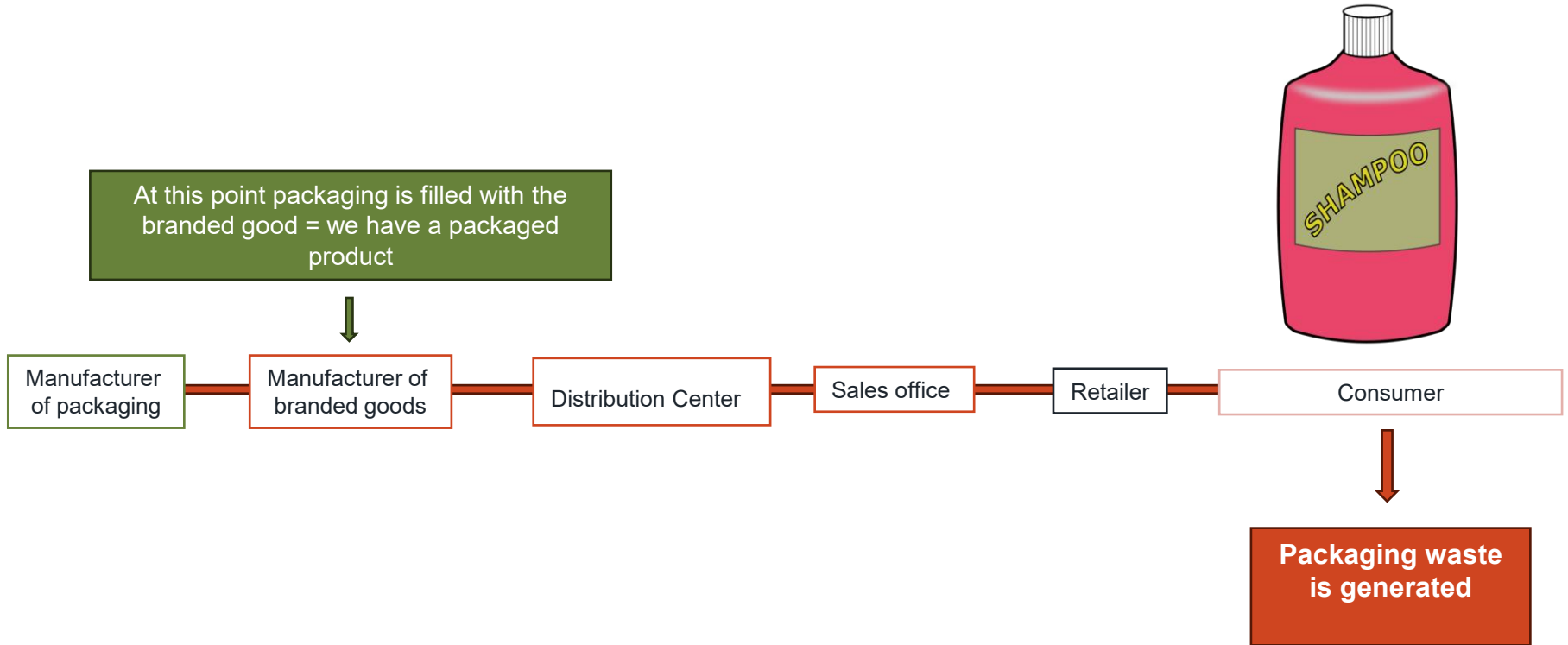
* The above is relevant for **sales** and **grouped** packaging



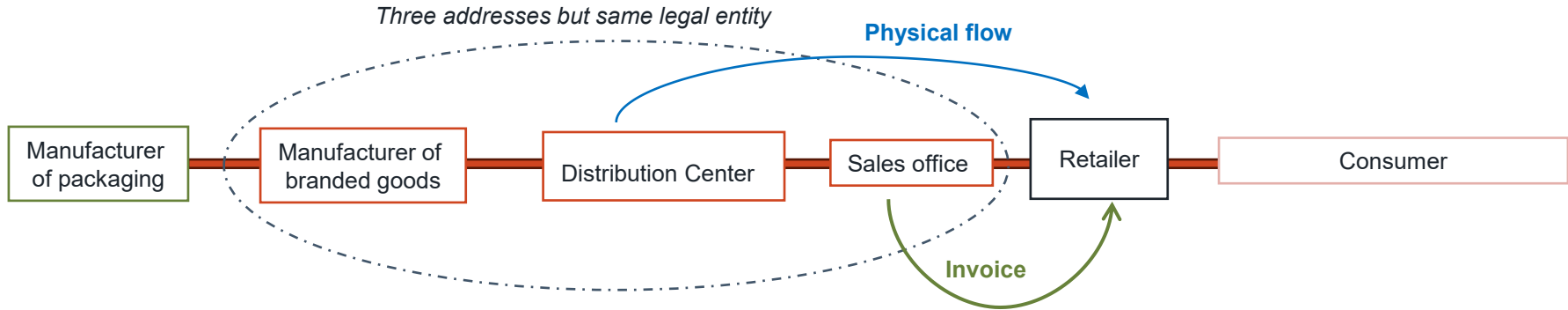
- ‘**end user**’ means any natural or legal person that resides or is established in the Union to whom **a product** has been made available either as a consumer or as a professional end user in the course of its industrial or professional activities, and that does not make **that product** further available on the market in the form supplied to it;
 - Logically, in the context of identifying who the ‘producer’ is, an ‘end user’ should be the one generating the waste and if that is not the case, it is then captured by paragraph ‘e’ in the definition of ‘Producer’ mentioned above.
- ‘**distributor**’ means any natural or legal person in the supply chain, other than the manufacturer or importer, that makes packaging available on the market;
- ‘**packaging waste**’ means any packaging or packaging material that is waste, **with the exception of production residues**
 - [Guidance on the interpretation of key provisions of Directive 2008/98/EC on waste](#) → “**Production residues**” = a material that is not deliberately produced in a production process but may or may not be a waste
- ‘**placing on the market**’ means the first making available of packaging, whether empty or with a product, on the Union market;
- ‘**making available on the market**’ means **any supply** of packaging, whether empty or with a product, for distribution, consumption or use on the Union market in the course of a commercial activity, whether in return for payment or free of charge
- ‘**making available on the territory of the Member State**’ means **any supply** of packaging, whether empty or with a product, for distribution, consumption or use on the territory of the Member State in the course of a commercial activity, whether in return for payment or free of charge;

2. How to analyze your supply chains and figure out who is responsible

Simplified Supply chain – Waste generation

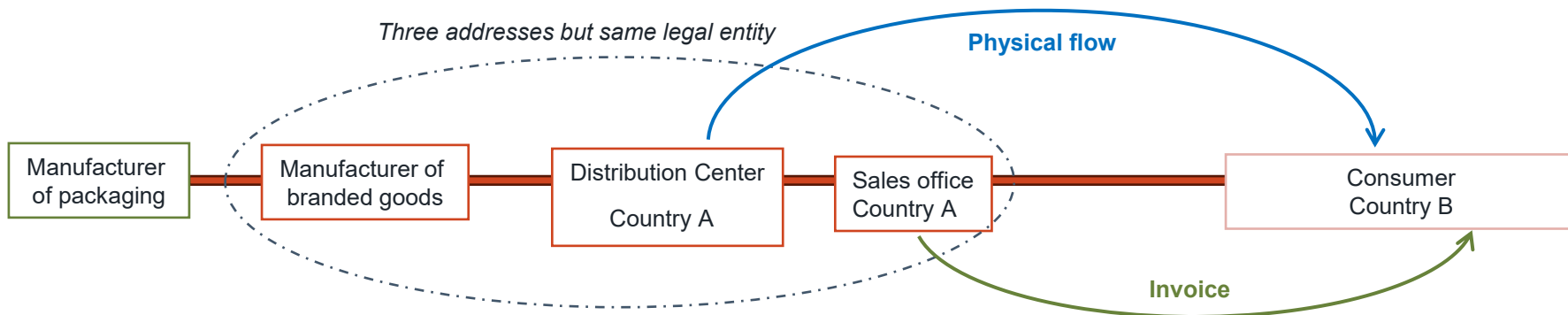


Example 1 – Producer in same country as customer



- The shampoo is first filled into the sales packaging by the Manufacturer. It is then supplied to the Distribution Center and eventually to the Retailer
- It is first sold when the Manufacturer’s Sales office sells to the Retailer – this occurs within the same Member State
- Therefore, the shampoo was supplied for the first time by the Manufacturer’s Sales office, which will therefore qualify as the ‘producer’ under **subpara (b)** of the producer definition and has to report

Example 2 – Producer in different country to customer



- The shampoo is first filled into the sales packaging by the Manufacturer. It is then supplied to the Distribution Center and then shipped directly to the Consumer in Country B
- It is first sold when the Manufacturer's Sales office sells to the Consumer – this occurs across two Member States
- The consumer does not further sell on the product and hence qualifies as an 'end user'
- Therefore, the shampoo was supplied for the first time **on the territory of another Member State** by the Manufacturer's Sales office, which will therefore qualify as a 'producer' under **subpara (d)** of the producer definition and has to report – i.e. via an authorised representative

3. Banana skins

- **Physical v legal transfer**

- ‘**making available on the market**’ means any supply of packaging, whether empty or with a product, for distribution, consumption or use on the Union market in the course of a commercial activity, whether in return for payment or free of charge
- The transfer does not necessarily require the **physical handover** of the product.
 - It is therefore important to distinguish between the **physical flow** and the **transfer of ownership**, the latter of which is often represented by the issuance of an invoice.

- **Double counting**

- ‘placing on the market’ of products in sales or grouped packaging may occur when a brand sells to a distributor in Member State A = triggers EPR reporting.
 - If the distributor then sells the products to another distributor in Member State B = EPR reporting triggered again, but this is **double counting**
 - Hence a reimbursement should occur – but complicated to do in practice

- **VAT entities without legal personality ≠ Producer**

- *‘The Regulation does not explicitly extend EPR obligations to entities that are only VAT-registered or have a permanent establishment without legal personality’, Commission Notice 2026, p. 17*

4. Final considerations

- The **Notice** and **FAQ** documents are good resources for PPWR queries, but do still contain gaps
- Continue to monitor developments on EPR, including the (now delayed) **Commission implementing act** establishing the **format for registration and reporting** to the EPR national registers
- **Enforcement** lies with Member States, so this aspect requires careful consideration.
 - A 'one-size-fits-all' approach, such as unilaterally deciding who qualifies as the 'producer', could face challenges, as Member States, ultimately responsible for enforcing the PPWR definition, may disagree
- Watch out for the **Circular Economy Act**, expected in Q4 2026
 - A chance to harmonise the various EPR rules on different materials, establish EU-wide End of Waste Criteria for more materials, etc

Thank you



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