



DELEGATED REGULATION ON DEROGATIONS FROM THE PROHIBITION OF DESTRUCTION OF UNSOLD CONSUMER PRODUCTS UNDER ESPR

Objective

The Delegated Regulation published on 9 February 2026 complements Article 25(1) of the Ecodesign for Sustainable Products Regulation (ESPR), which prohibits the destruction of unsold consumer products listed in Annex VII from 19 July 2026, and specifies list of derogations as well as verification methods to this prohibition.

'**Destruction**' refers to the intentional damaging or discarding of a product as waste; '**Unsold consumer product**' includes any product not sold, such as surplus stock, excess inventory, deadstock, and products returned under the right of withdrawal.

Scope

The prohibition on destruction of unsold goods applies to:

- **Large companies as of 19 July 2026 and to**
- **Medium-sized companies from 19 July 2030**
- Micro and small enterprises are exempt from the prohibition
- Economic operators not directly subject to the prohibition are prevented from destroying products supplied to them for the purpose of circumventing the rules.

Timeline

July 2024:

Publication in the EU Official Journal

July 2030:

Applicability of the prohibition of the destruction of unsold consumer products (apparel accessories, and footwear) for medium enterprises.



19 July 2026

Applicability of the prohibition of the destruction of unsold consumer products (apparel accessories, and footwear) for large enterprises.

By 2031:

The Commission shall review this Regulation, taking into account new product categories or uncovered types of economic operators.

Key elements

Consumer Products Covered by the Prohibition

Annex VII of the ESPR identifies the categories of unsold consumer products whose destruction by economic operators is prohibited. These include **apparel and clothing accessories (CN codes: 4203, 61, 62, 6504, 6505) as well as footwear (CN codes: 6401, 6402, 6403, 6404, 6405)**. The list defines the product groups subject to the prohibition and may be expanded in the future through secondary legislation.

Derogations

Derogations are listed in Art. 3 of the Delegated Regulation and include cases where products: are **dangerous or non-compliant with Union or national law**; are covered by **contractual requirements protecting IPR or otherwise infringe IPR**; **cannot be reused or remanufactured**; are **damaged or defective**; or where **reasonable efforts to donate or redistribute them** (such as offering them to social economy entities) **failed** to identify a recipient.

Documentation requirements

Economic operators must **retain documentation for five years after destroying unsold consumer products under a derogation**. This information must be provided electronically to competent authorities within 30 days upon request, unless already available under another legal act (Art. 3).

Link with the Waste Framework Directive

To ensure consistency with EU waste rules, economic operators must provide a **statement indicating the applicable derogation when delivering unsold consumer products to a waste treatment operator**. This requirement facilitates traceability and supports enforcement in line with the broader framework established by EU waste legislation.