In this issue:

The Packaging and Packaging Waste Regulation (PPWR) becomes applicable from 12 August 2026

As of 12 August 2026, Regulation (EU) 2025/40 on Packaging and Packaging Waste (PPWR) introduces a new compliance framework for all companies manufacturing, importing, distributing or placing packaged products on the EU market. Compliance is no longer solely the responsibility of the manufacturer; it becomes an obligation that must be managed throughout the entire supply chain.

Key takeaways

- **PPWR applies to all economic operators in the supply chain** – manufacturers, importers, distributors and, in certain cases, retailers.
- **Each operator has its own legal obligations**, and responsibility cannot simply be transferred to suppliers or customers.
- **The EU Declaration of Conformity becomes the key compliance document**, accompanying packaging and being made available to business partners and competent authorities upon request.
- **Contracts, internal procedures and supplier relationships** should be reviewed to ensure proper documentation flows and compliance traceability throughout the supply chain.
- **Preparation should begin as soon as possible**, as implementation of the new requirements may require changes to packaging, technical documentation and internal processes.

The Packaging and Packaging Waste Regulation (PPWR) becomes applicable from 12 August 2026 – What economic operators need to know

1. General overview

From 12 August 2026, Regulation (EU) 2025/40 on Packaging and Packaging Waste (Packaging and Packaging Waste Regulation – PPWR) becomes applicable in all EU Member States. PPWR will progressively replace the existing legislative framework and establish a harmonised set of requirements covering the entire life cycle of packaging, from design and placing on the market to reuse, recycling and waste management.

Although many of the obligations introduced by the Regulation will become applicable gradually, in accordance with the implementation timelines set out in PPWR, 12 August 2026 marks the beginning of a comprehensive compliance process for economic operators throughout the supply chain.

2. Key provisions

The Regulation introduces a comprehensive and stringent set of requirements. Among the most significant measures are:

- new design requirements ensuring that packaging is recyclable and supports the circular economy;
- minimisation of packaging volume and weight to what is strictly necessary;
- minimum recycled content requirements for certain categories of plastic packaging;
- reuse and refill targets and obligations for specific sectors and packaging formats;
- restrictions on the use of PFAS in certain food-contact packaging;
- a harmonised labelling system for packaging and waste collection containers;
- bans on certain single-use packaging formats;
- new obligations relating to conformity assessment, technical documentation, EU Declarations of Conformity and traceability.

3. Who is affected?

PPWR affects the entire supply chain. The Regulation establishes specific obligations for each category of economic operator, depending on its role in placing packaging or packaged products on the EU market or making them available on the market.

Manufacturers bear primary responsibility for ensuring that packaging complies with PPWR requirements. They must carry out the conformity assessment, prepare the technical documentation, issue the EU Declaration of Conformity and ensure that the packaging complies with all applicable requirements before it is placed on the market.

Importers must ensure that packaging placed on the EU market complies with PPWR requirements. Where packaging is imported from a third country, importers must verify that the required technical documentation is available and ensure that an EU Declaration of Conformity has been drawn up in accordance with the Regulation before placing the products on the Union market or prepare one themselves where none exists.

Distributors are required to exercise due care before making products available on the market. They must verify that packaging is accompanied by the documentation and information required under the Regulation and must not make available products which they know, or should reasonably know, do not comply with PPWR requirements.

In certain circumstances, an importer or distributor may be deemed to be the manufacturer and will consequently assume all corresponding obligations, for example where products are placed on the market under their own trade mark or where modifications are made to packaging in a manner that may affect compliance.

4. The EU Declaration of Conformity – the cornerstone of compliance

One of the key innovations introduced by PPWR is the EU Declaration of Conformity, which becomes the principal document demonstrating compliance with the Regulation.

The EU Declaration of Conformity is more than an administrative formality. It is the document through which the manufacturer declares and assumes responsibility that the packaging complies with all applicable requirements. It must be supported by appropriate technical documentation and made available to economic operators and competent authorities under the conditions laid down in the Regulation.

From a practical perspective, the EU Declaration of Conformity will become a document that must circulate throughout the supply chain. Importers and distributors will be required to verify its availability and implement internal procedures enabling them to demonstrate that they have carried out the checks required under PPWR.

5. Risks of non-compliance

Failure to comply with PPWR may have significant commercial and regulatory consequences. Depending on the nature of the infringement and the applicable national enforcement legislation, economic operators may face:

- prohibition on placing non-compliant packaging on the market or making it available on the market;
- withdrawal of products from the market;
- administrative fines (the level of which will be determined by each Member State);
- mandatory corrective measures to bring packaging into compliance;
- product recalls, where necessary.

6. How Deloitte can help

The Deloitte team can support your business throughout the PPWR compliance process, including by:

- assessing the impact of the Regulation on your business activities;
- identifying the obligations applicable to your role within the supply chain;
- reviewing the compliance of packaging and existing technical documentation;
- reviewing contracts and relationships with suppliers and customers in light of the new requirements;
- assisting with the implementation of labelling, documentation and compliance obligations;
- monitoring delegated acts and implementing acts that will further specify and supplement the PPWR requirements.

For further information or assistance in assessing the impact of PPWR on your business, please do not hesitate to contact us.

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