

Guide

PPWR 

**tanso**

# Understanding PPWR & taking action

Implementing packaging compliance with Tanso

As of July 22, 2026



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# 1 | Overview and relevance of the EU Packaging Regulation (PPWR)

## 1.1 What is the PPWR?

The PPWR, short for Packaging and Packaging Waste Regulation (EU 2025/40), is the new EU packaging regulation. It came into effect on February 11, 2025, replacing the previous Packaging Directive from 1994, which had set the framework for packaging and packaging waste in Europe for over three decades.

The key difference from the old regulation: The PPWR is not a directive but an EU regulation. This means it applies directly and without the need for national implementation in all 27 member states. For companies, this means uniform requirements across the entire EU market, with very limited scope for national exceptions.

The regulation has three main objectives: 1) to significantly reduce packaging waste, 2) to strengthen the circular economy, and 3) to accelerate the transition to more sustainable packaging solutions. To achieve this, it deeply influences decisions that companies have previously made without significant mandates, from material selection to disposal financing.

In Germany, the national implementation is governed by the new Packaging Law Implementation Act (VerpackDG), which replaces the previous Packaging Act (VerpackG). It specifies who controls compliance, who is sanctioned for violations, and how the existing German structures, primarily the LUCID register of the Central Agency Packaging Register (ZSVR), will be integrated into the new European framework.





## 1.2 Why is the PPWR relevant for companies now?

In short: because the key obligations will take effect starting **August 12, 2026**. From this date, packaging placed on the EU market must meet a series of requirements that have not existed before. These include, among others, mandates for packaging minimization, limits for pollutants, an EU Declaration of Conformity for each type of packaging, and registration in the EPR systems of all relevant member states. There is no transition period for new goods.

Moreover, the PPWR is not a one-time project that will be completed in August 2026. It is a regulatory roadmap that **extends into 2040** and becomes progressively stricter – from the recycling obligation for all packaging starting in **2030** to bans on certain single-use formats and binding reuse quotas. Companies that start building the right data structures now will save significant effort at each new stage.

**The consequences of non-compliance can be severe:** Violations of registration or reporting obligations can lead to fines of up to EUR 200,000. Often, the operational consequences are more serious: non-compliant packaging may not be placed on the market, which at worst amounts to a sales ban across the entire EU market. Additionally, there are reputational risks with customers and trading partners, who are increasingly imposing their own requirements for the packaging compliance of their suppliers.

*"The PPWR is often misunderstood as a one-time compliance project – however, the first deadline is just the beginning of a process that will continue for years and continuously will bring new requirements. For companies, this means: You cannot just 'get ready' once and then check it off. It is crucial to establish a foundation that can be built upon – for example, in the form of structured, up-to-date data on your own packaging. Those who miss this will pay the full price for lack of preparation at each new stage."*



Kai Pawelka  
Project Manager  
H&Z Management Consulting GmbH





1.3 Who is affected by the PPWR?

Essentially, almost all companies that manufacture, package, import, or distribute products in the EU. There is no general exemption for small or medium-sized enterprises.

The PPWR assigns obligations not by industry or company size, but according to the actual role a company plays regarding packaging in a specific member state.

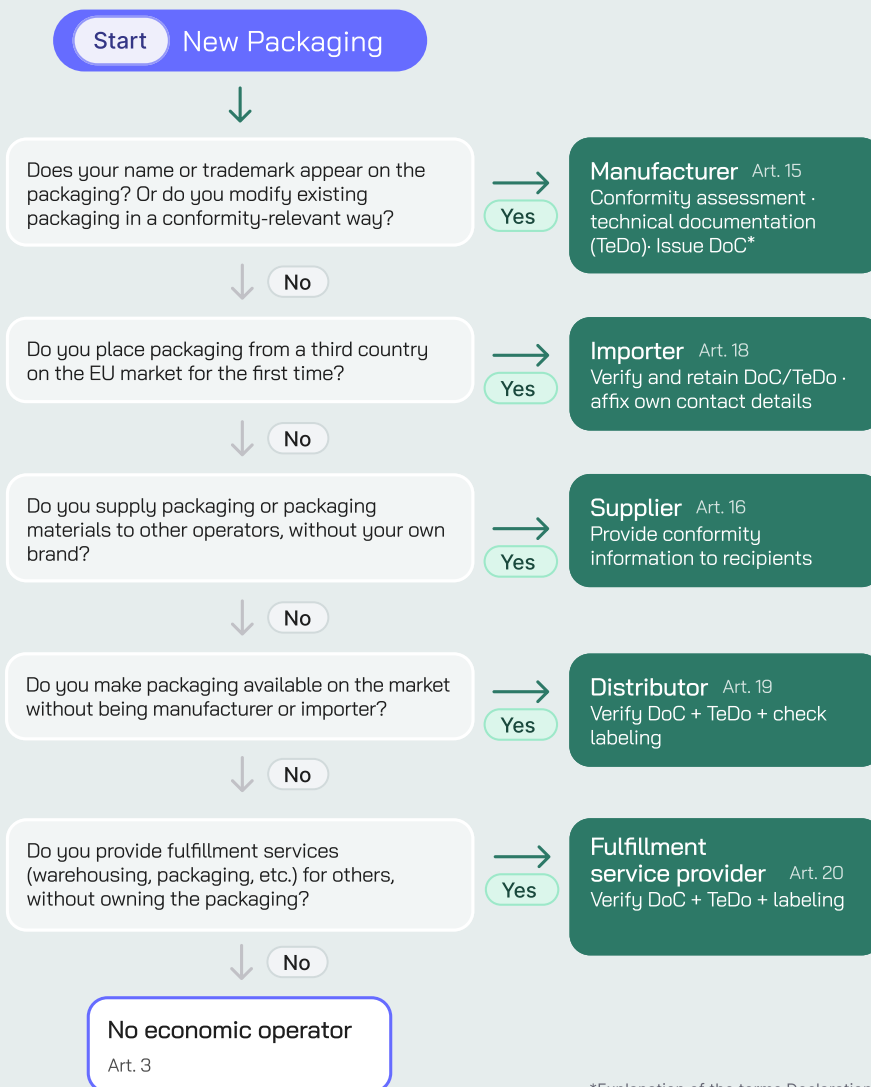
However, there is a **special provision for micro-enterprises**: Those with fewer than 10 employees and an annual turnover of no more than 2 million euros, who obtain their packaging from a supplier in the same member state, are exempt from the manufacturer role; in this case, it is legally transferred to the packaging supplier. This exemption only applies if both criteria (number of employees and turnover) are met and the supplier is based in the same member state. The EPR obligations as a producer, such as registration and system participation, remain unaffected.

| Roles in the supply chain                              |                                                                                            |                                                                                    |                                        | EPR Responsibility                                                                                             |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------|
| Supplier                                               | Manufacturer                                                                               | Importer                                                                           | Distributor                            | Producer                                                                                                       |
| Supplies packaging or packaging materials to producers | Manufactures packaging or packaged products under their own name or brand (see Article 21) | A company based in the EU that imports packaging from a non-EU country into the EU | Provides packaging in the supply chain | Manufacturer, importer, or distributor who first places packaging or packaged products on the market in the EU |

! Producers are always also manufacturers, importers, or distributors; the opposite does not necessarily apply.

## Operational role (per packaging)

The first matching answer determines the role



\*Explanation of the terms Declaration of Conformity (DoC) and technical documentation in Chapters 4.1 and 4.2

**A note on the German terminology:** In everyday German, Erzeuger (manufacturer) and Hersteller (producer) are used interchangeably. Under the PPWR, however, they carry distinct meanings.

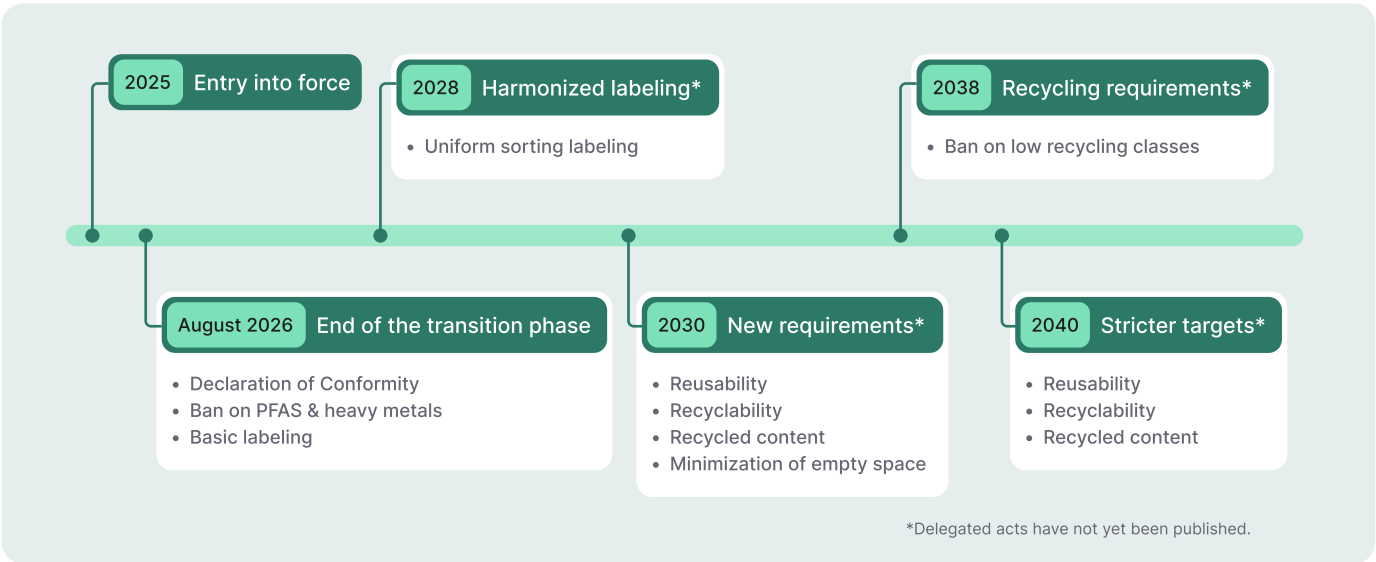
Depending on the situation, companies can assume multiple roles simultaneously or have different roles for different products and markets. Therefore, the roles must be determined per packaging and per member state. An overview for initial assessment is provided by the decision tree above ("Operational role (per packaging)").

| Obligation                                           | Manufacturer<br>(Art. 15) | Importer<br>(Art. 18)  | Distributor<br>(Art. 19) | Producer (EPR)              |
|------------------------------------------------------|---------------------------|------------------------|--------------------------|-----------------------------|
| Conformity assessment                                | ✓                         | Verifies               | –                        | –                           |
| Technical documentation<br>(Annex VII)               | ✓                         | Verifies<br>presence   | –                        | –                           |
| Declaration of Conformity<br>(Annex VIII)            | ✓                         | Retains copy           | –                        | –                           |
| Packaging labelling                                  | ✓                         | Own contact<br>details | Verifies                 | –                           |
| Retention 5/10 years                                 | ✓                         | ✓                      | –                        | –                           |
| Submission to market<br>surveillance within 10 days  | ✓                         | ✓                      | –                        | –                           |
| Registration in national<br>producer register        | –                         | –                      | –                        | ✓                           |
| Volume reporting / EPR fees                          | –                         | –                      | Verifies<br>registration | ✓                           |
| Appointment of authorised<br>representative (non-EU) | If non-EU                 | –                      | –                        | If without<br>establishment |



1.4 Timeline & key obligations

The PPWR is a phased implementation plan extending into the 2040s. Therefore, companies do not need to meet all requirements at once, but they must keep the subsequent stages in mind, as packaging changes, supplier qualifications, and data infrastructures require lead time.



The data points currently collected for the Declaration of Conformity (material composition, weight, supplier evidence) are the same ones needed in 2028 for labeling, in 2030 for recyclability assessment, and thereafter for EPR-modulation. More details in Chapter 3.1. Those who establish the fundamentals correctly now will only need to expand with each new deadline.

## 2 | Actors and roles along the supply chain

### 2.1 Manufacturer: Who is responsible for packaging compliance?

The manufacturer is the company whose name or brand appears on the packaging. Regardless of who physically produced it, this company bears full product-related responsibility, including for the design and composition of the complete packaging, and therefore for its compliance.

#### **Manufacturer (Art. 3(1)(13) PPWR):**

A manufacturer is any natural or legal person who produces a packaging or packaged product themselves or has it developed or produced under their own name or brand, regardless of whether other brands appear on the packaging or the packaged product.

**A special rule applies to micro-enterprises (see section 1.3):** If a micro-enterprise has the packaging produced under its own name or brand and the supplier is located in the same member state, the supplier is considered the manufacturer.

The brand is only one possible reference point, not the sole criterion. Contrary to everyday understanding, the manufacturer is not automatically the one whose logo appears on the packaging. The EU Commission distinguishes by packaging type:

**Sales and grouped packaging (packaged products):** Here, the manufacturer is usually the filler, i.e., the economic operator who performs the final processing steps (e.g., cutting, filling, sealing) on the packaging obtained from the supplier and fills it with their product to place the packaged product on the market. Often, the filler is also the brand owner, but this is not mandatory. Whoever determines the packaging design is also considered the manufacturer. The producer of the packaging material is usually only the supplier. An industrial company that has packaging printed with its own logo by a carton manufacturer is the manufacturer. The carton manufacturer is the supplier.

**Transport, service, and primary production packaging (empty packaging):** Here, the manufacturer is generally the economic operator who produces the finished packaging and places it on the market, whether empty or filled. Only if the recipient clearly labels this packaging with their own name or brand does the recipient become the manufacturer. Example: If a café obtains to-go cups and napkins without its own labeling, the packaging producer is the manufacturer, and the café is merely the distributor.

The **manufacturer** bears full product-related compliance responsibility:

- They conduct the conformity assessment and prepare the technical documentation according to Annex VII.
- They sign the EU Declaration of Conformity according to Annex VIII.
- They label the packaging with name, contact address, and batch or serial number.
- They keep the documents for five years (ten years for reusable packaging).
- They must act immediately upon detecting non-compliance.

There is exactly one manufacturer per packaging type EU-wide. The role follows the packaging, not the market.

### The reclassification rule under Article 21 PPWR

Anyone who places packaging on the market under their own name or brand, or modifies an existing packaging in a way that may affect its conformity, assumes the obligations of a manufacturer, even if they are actually an importer or distributor. In this case, the manufacturer role is legally attributed to them.

In practice, this mainly concerns three scenarios:

1. Private label products (a trading company has products manufactured under its own brand),
2. Retail repackaging (a distributor repackages goods in their own packaging), and
3. OEM structures (an industrial company places externally sourced components on the market under its own brand).

It is crucial to note that the manufacturer status is tied to the brand name, not to the physical manufacturing. The ZSVR and the European National Registers (EUNR) explicitly confirmed this interpretation in June 2026: For private trade labels, the manufacturer status lies with the trading company, even if an external contractor handles the filling or packaging. This also applies to imported foreign brands without a domestic intermediary. (Source: ZSVR/EUNR, June 2026)

## 2.2 Producer: Who bears the EPR obligations in which member state?

While the manufacturer role is product-related and clearly defined across the EU, the producer role is geographically defined. A producer is anyone who **first places a packaging in a specific EU member state**. For each packaging and each member state, there is always exactly one producer, which can be the manufacturer, an importer, or a distributor, depending on the supply chain. If the manufacturer is located abroad, the first company in the domestic supply chain is generally considered the producer.

### Producer (Art. 3(1)(15) PPWR)

A producer is "any manufacturer, importer or distributor to whom, irrespective of the selling technique used, including by means of distance contracts, one of the following applies:" The regulation lists five cases (letters a–e) that are organized along two questions: Who places which packaging where for the first time?

- **Letters a and b – domestic provision:** The actor is established in a member state and places packaging for the first time from there, with (a) for transport, service, or primary production packaging, and (b) for products packaged in other (mainly sales) packaging.
- **Letters c and d – cross-border direct sales:** The actor is established in another member state or third country and provides directly to end users in another member state, with (c) for transport/service/primary production packaging, and (d) for products in other packaging.
- **Letter e – unpacking:** Anyone who unpacks packaged products without being an end user themselves (e.g., transport packaging in retail), unless another manufacturer is already identified under (a)–(d).

Thus, it is not only important where, but also how a packaging is first placed on the market: In the case of domestic provision (a, b), the company established in the respective member state is the producer. In the case of cross-border direct sales to end users (c, d), however, the foreign seller becomes the producer in the destination country.

The **producer** bears the responsibilities of extended producer responsibility (EPR):

- Registration in the national producer register (in Germany: LUCID at the ZSVR)
- Reporting the quantities of packaging placed on the market
- Financing the disposal, in Germany through system participation in a dual system
- Data reporting obligations and – in Germany – submission of the completeness declaration upon exceeding certain quantity thresholds

Registration is a mandatory prerequisite for placing products on the market: those who are not registered are not allowed to supply packaging. Violations can result in market entry bans, heavy fines, confiscation of goods, and recalls.

A German company that delivers products to France is a producer in Germany, but not automatically in France. It depends on the supply chain: if it sells to a French buyer or distributor, that entity is the producer in France (letter b). If the German company sells directly to end customers in France without being established there, it becomes the producer in France (letter d) and must appoint an extended producer responsibility representative in France, who will assume the EPR obligations on its behalf.

The producer role must be examined separately for each member state. A company active in ten EU countries may find a different configuration in each of them.

*"The PPWR defines the producer role in a harmonized manner across the EU and replaces the previously inconsistent transposition by individual member states. From August 12, 2026, EPR obligations will significantly expand. First: Companies must reassess who qualifies as a Producer in each market, and the EU-wide standardization shifts responsibilities where national definitions have previously diverged. Second: The annual quantity reporting will now apply to all types of packaging, including B2B and transport. It requires high data clarity across the entire packaging portfolio – from our project experience, this is the biggest hurdle – and will incur additional costs. In addition, Eco-modulation applies: EPR fees are tiered according to recyclability. Companies that design for recyclability early on reduce both their costs and their compliance risks."*



**Dr. Thomas Vogt**

Senior Manager, valantic Supply Chain  
& Procurement Consulting GmbH

**valantic**

## 2.3 Importer, distributor, and supplier

**Importers** and **distributors** were introduced in Chapter 1. It is also important to note that both importers and distributors can become manufacturers under Article 21, namely when they market packaging under their own brand or make changes that affect conformity. In this case, their original role no longer applies, and the full obligations under Article 15 apply. A detailed explanation of the reclassification rule under Article 21 can be found in Chapter 2.1.

The **supplier** holds a special position: They do not place packaging on the market and have no DoC obligation of their own, but they are legally obliged to provide information to the manufacturer. Missing or incomplete supplier information on material composition, substance content, and recyclability is a common obstacle when preparing the technical documentation.

*"In contrast to importers, distributors do not generally bear the same conformity testing obligations. The obligation to verify the DoC and technical documentation corresponding to Article 18(2)(a) PPWR is absent in Article 19. Distributors only need to respond if they believe or have reason to assume that the packaging does not meet the requirements of Articles 5 to 11. However, since they must provide all available conformity-relevant information upon justified request from the authority, it has largely become established in practice that distributors request the same information as importers."*



RA Alexander Theek  
Director  
Ypsilon LAW GmbH RAG





## 2.4 Distinguishing the roles – practical examples

### Example 1

#### German industrial company, sales in Germany and Austria

A mechanical engineering company from Bavaria has transport packaging produced with its own logo by a German cardboard packaging manufacturer and delivers machines to customers in Germany and Austria.

- The **cardboard packaging manufacturer** is the supplier, providing the conformity data (material composition, weight, test and inspection evidence) to the mechanical engineering company.
- The **mechanical engineering company** is the manufacturer (its logo is on the packaging), creating the DoC and technical documentation.
- In **Germany**, the mechanical engineering company is also the producer (it first places the packaging on the market there) and must fulfill the associated obligations as a producer.
- In **Austria**, the Austrian purchaser is the producer because it first places the packaging on the market there, bearing the EPR obligations towards the Austrian system.

### Example 2

#### A brewery's bottles

A brewery sources empty glass bottles, crown caps, and labels from various suppliers, fills the beer, seals and labels the bottles, and places them on the market. Although the brewery does not produce the bottles itself and often uses standardized bottles, it is the manufacturer of the sales packaging: it performs the final processing steps (filling, sealing, labeling) and fills the bottle with its product to place it on the market.

- The **glassmaker**, as well as the **suppliers** of crown caps and labels, are suppliers and provide the conformity data.
- The **brewery** is the manufacturer and bears full product-related conformity responsibility (DoC, technical documentation according to Annex VII).
- Since the brewery first places the packaged product on the market in Germany, it is also the producer and thus subject to EPR obligations (LUCID registration, system participation).
- A **beverage distributor** who only resells the pre-filled bottles is, on the other hand, a distributor, not a producer.

Crucially: The manufacturer status arises from the role as filler, not from the physical production of the bottle. The fact that the brewery additionally labels the bottles with its brand confirms this outcome, but the filling is already decisive.

## Example 3

**Import from a third country**

A German trading company imports packaged products from China and sells them in Germany. The Chinese manufacturing company is the manufacturer and must create the DoC and technical documentation. The German trading company is the importer; it checks whether the DoC is available, keeps a copy, and includes its contact information on the packaging. Since it is bringing the packaging to market in Germany for the first time, it is also considered the producer in Germany and thus subject to EPR obligations.

**What happens if the Chinese supplier does not provide a DoC?** The importer may only place packaging on the market if the manufacturer has conducted the conformity assessment, created the technical documentation, and issued the DoC (Art. 18 PPWR). If no valid DoC is available, the importer can request the DoC from the manufacturer, demonstrate conformity themselves, or (if they market the packaging under their own brand) take on the producer's role under Art. 21 PPWR and conduct the conformity assessment independently.

*“The PPWR is much more than just another regulation. It marks a strategic turning point and requires a company-wide rethink along the entire value chain. Packaging is coming into focus as a compliance subject in its own right: from substance restrictions and labeling to technical documentation and conformity declarations. It is now crucial to clearly define one's role in the supply chain, adapt existing supplier contracts to the PPWR obligations, and robustly regulate information duties. The first obligations will take effect in 2026. Those who act now should think bigger and future-proof their packaging: in continuous communication between customer and supplier.”*



**Justus Hoffmann**  
Senior Consultant  
Munich Consulting Group



## 3 | Requirements for packaging

The PPWR establishes uniform requirements across the EU for the entire lifecycle of packaging, from material composition to design and reusability to recyclability. The regulations will come into effect in phases between August 2026 and 2040. The following section provides an overview of the key requirement categories and their deadlines.

### 3.1 Design requirements & reusability

#### **Substance restriction (from August 2026)**

The combined concentration of lead, cadmium, mercury, and hexavalent chromium must not exceed 100 mg/kg in any packaging. Additionally, for food contact packaging, there is a ban on per- and polyfluoroalkyl substances (PFAS), which affects, among other things, grease-resistant coatings on paper cups, pizza boxes, and fast-food packaging.

#### **Reusability (from August 2026 / from 2030)**

For reusable packaging already on the market, a functioning take-back system must be in place by August 2026. From 2030, binding reuse quotas will apply for certain packaging formats, such as at least 40% for B2B transport packaging and at least 10% for beverage packaging. At the same time, certain single-use formats will be completely removed from the market, including single portions for condiments and coffee cream in the hospitality sector, as well as single-use packaging for fresh fruits and vegetables under 1.5 kg.

#### **Packaging minimization (from 2030)**

The weight, volume, and layers of packaging must be reduced to the functional minimum necessary; features that only increase the perceived content (double walls, false bottoms, unnecessary layers) are prohibited (Art. 10 PPWR, from January 1, 2030). For the empty space ratio (Art. 24 PPWR), sales packaging must be reduced to the necessary minimum by February 12, 2028. For collection, transport, and e-commerce packaging, a maximum empty space ratio of 50% will apply from January 1, 2030.

#### **Recyclability (from 2030)**

From January 1, 2030, every packaging on the EU market must be recyclable and achieve at least recyclability grade C. The specific requirements for this will likely be established by the EU Commission by January 2028 through a delegated act, at which point it will be clear which packaging receives which grade.

*"With the PPWR, the design requirements for packaging, both for single-use and reuse, are increasing. Both must achieve high recyclability at the end of life, not just theoretically, but in real life. Many composite materials and multilayers will struggle, and new materials such as fiber packaging with barriers are now increasingly entering the market – with ever better and thinner barriers – for already existing waste paper recycling streams. However, these must also run on the machines, which may require corresponding adjustments. Alongside established single-use packaging, new systems for reusable and refillable packaging are currently being developed, which can also bring cost advantages. The true challenge lies in transport packaging and B2B, where high reuse rates must be met. In reuse, it is especially important to build systems to leverage the true potential. The packaging design itself is the smaller challenge."*



**Peter Désilets**  
Managing Director  
pacocon Sustainability Concepts GmbH



### 3.2 Minimum recycled content

The PPWR mandates minimum shares of post-consumer recycled content (PCR), meaning recycled material derived from consumer waste. This requirement applies exclusively to **plastic packaging** and takes effect from 2030.

The target values are tiered by packaging type:

| Packaging Type                                               | From 2030 | From 2040 |
|--------------------------------------------------------------|-----------|-----------|
| Single-use plastic beverage bottles                          | 30 %      | 65 %      |
| Contact-sensitive PET packaging (excluding beverage bottles) | 30 %      | 50 %      |
| Contact-sensitive packaging made from other plastics         | 10 %      | 25 %      |
| All other plastic packaging                                  | 35 %      | 65 %      |

Currently, there are no binding recycling quotas for packaging made from other materials (paper, glass, metal); the PPWR focuses on plastics here.

The minimum quotas for recycled content will only apply starting in 2030. The EU Commission must publish the calculation methodology by the end of 2026. Companies that start collecting data on the material composition of their plastic packaging now can gain a competitive advantage.

### 3.3 Labeling obligations

The PPWR expands the labeling requirements in three phases.

#### **From August 12, 2026: Manufacturer Labeling**

Every package must bear the name, registered trade name, or brand, as well as the postal address of the manufacturer, supplemented by a batch or serial number for identification. For importers, their contact details must also be included. If direct labeling on the packaging is not technically feasible (e.g., with very thin stretch film), the information may be provided via a QR code or accompanying document.

#### **From August 2028: Harmonized Material Labeling**

From this date, uniform EU-wide pictograms will apply, designed to help consumers with proper waste separation. Member states will no longer be allowed to maintain differing national labeling regulations. For packaging produced before the cut-off date, a three-year sales period will apply.

#### **From 2029: Digital Labels**

Packaging must carry digital data carriers, usually QR codes, linking to structured environmental information: material composition, recyclability, reuse options, and sorting instructions. If a Digital Product Passport is already required for the packaged product under the ESPR, both pieces of information should be provided via the same data carrier.



## 4 | Conformity documentation

Starting from August 12, 2026, every type of packaging introduced to the EU market must have a valid Declaration of Conformity and the associated technical documentation.

### 4.1 Declaration of Conformity (DoC)

The EU DoC is the legally binding self-declaration by the manufacturer that a specific packaging meets the requirements of the PPWR. It is not a quality seal or an external certification, but a declaration for which the manufacturer bears full responsibility.

Important: The PPWR deliberately does not use CE marking for packaging to avoid confusion with product-related CE marks. Conformity is demonstrated solely through the DoC and technical documentation.

#### What must the DoC contain?

Annex VIII of the PPWR sets out the required content. All elements must be included; otherwise, the declaration is invalid.

1. Clear identification of the packaging (e.g., linked to the internal item number)
2. Name and address of the manufacturer and, if applicable, their authorized representative
3. A statement that the declaration is issued under the sole responsibility of the manufacturer
4. Subject of the declaration: Identification of the packaging allowing traceability, together with a description
5. Reference to the applicable EU legislation (including Regulation (EU) 2025/40, Articles 5–12)
6. Reference to the harmonised standards, common specifications, or other technical specifications applied
7. Details of the notified body - only where applicable; not required under the standard conformity assessment procedure (Module A, internal production control)
8. Any additional information

The declaration must be signed and dated, stating the place, name, and position of the signatory.

The DoC must be drawn up in a language easily understood in the Member State where the packaging is made available. Companies selling in multiple EU countries must take this into account.

#### What applies from when?

From August 12, 2026, the DoC must include the following requirements: Substance restrictions (Art. 5), qualitative packaging minimization (Art. 10), and, where applicable, requirements for reusable packaging (Art. 11). Recycling classes (Art. 6) and recycled content (Art. 7) will be added from 2029/2030 and must then be incorporated into the existing DoC. The documentation will grow with the regulatory deadlines.

The screenshot shows a digital form for the EU Declaration of Conformity (DoC) for the Packaging and Packaging Waste Regulation (PPWR). The form is titled 'EU-Konformitätserklärung PPWR' and includes the following sections:

- Header:** tanso logo, 'EU-Konformitätserklärung', 'PPWR', and 'Selbsterklärung des Herstellers gemäß Artikel 59 und Artikel 101, Verordnung (EU) 2025/40'.
- Table:** A table with columns: DOCUMENT-NR., AUSGABEDATUM, REVISION, and ERZEUGER. The first row contains the values: 'Automatisch vergeben', '17.08.2022', '1.0', and 'tanso'.
- Section 1:** 'Beschreibung der Verpackung' (Description of Packaging). It includes fields for 'Handelsbezeichnung' (Trade Name) and 'Interne Artikel- / SKU-Nummer' (Internal Article / SKU Number).
- Section 2:** 'Aussteller' (Issuer). It includes fields for 'Vollständiger Firmenname' (Full Company Name), 'Eingetragenes Anschrift' (Registered Address), 'Handelsregister / USt-ID-Nr.' (Trade Register / VAT ID No.), 'Kontakt - E-Mail' (Contact Email), 'Kontakt - Telefon' (Contact Phone), 'Erzeuger außerhalb der EU - Firmenname' (Manufacturer outside the EU - Company Name), and 'Erzeuger außerhalb der EU - Anschrift' (Manufacturer outside the EU - Address).
- Section 3:** 'Erklärung der alleinigen Verantwortung' (Statement of Sole Responsibility). It includes a checkbox for 'Zur Verantwortung des Herstellers' (Under the responsibility of the manufacturer) and a checkbox for 'Zur Verantwortung des Importeurs' (Under the responsibility of the importer).

## 4.2 Technical documentation

The technical documentation according to Annex VII is the actual basis of evidence; without it, the DoC has no legal effect.

The technical documentation must contain at least:

1. General description of the packaging and its intended use
2. Construction drawings and layer composition of all components
3. Material composition of all parts
4. List of applicable standards or specifications
5. Qualitative assessment of recyclability, minimization, and reusability
6. Calculations for the recycled content (mandatory from 2030, recommended as a basis from 2026)
7. Test evidence for heavy metals and PFAS according to Article 5

The market surveillance authority can request the technical documentation at any time. This must be submitted within ten days. Those with hundreds of packaging variants in their portfolio and managing documents in email folders will hardly be able to provide this evidence in time.

Existing supplier certificates (ISO-9001 evidence, food contact declarations, REACH compliance confirmations) do not replace any PPWR DoC or technical documentation. They can be included as part of the technical documentation but are not sufficient on their own.

A structured supplier inquiry should explicitly state: one DoC per packaging type according to Annex VIII, confirmation of the existing technical documentation, as well as specific information on material composition, heavy metal content, and, if already available, recycled content.

## 4.3 Retention & record-keeping obligations

DoC and technical documentation must be kept for five years (ten years for reusable packaging), starting from the last placing on the market. Importers must also keep a copy of the producer's DoC and must present it to the market surveillance authority upon request within ten days.

If a packaging changes in a compliance-relevant way (material, supplier, design), the DoC must be updated. Those who do not maintain a version history cannot prove which declaration was valid when in case of an audit.

## 5 | Extended Producer Responsibility (EPR)

Extended Producer Responsibility (EPR) is the financial and organizational aspect of PPWR compliance. While Chapter 4 addresses product-related conformity documentation, this section focuses on the question: Who pays for disposal – and where?

### 5.1 EPR obligations under the PPWR

The **producer**, as defined by the PPWR (see Chapter 2), is responsible for EPR, meaning the company that first markets a packaging in a specific EU member state. The producer bears the costs for the collection, sorting, and recovery of packaging waste generated from its products.

What fundamentally changes with the PPWR compared to the previous German Packaging Act (VerpackG) is that the EPR obligation is extended to packaging that was previously outside the system participation. Specifically, this affects transport packaging (e.g., pallet stretch film, outer boxes, IBCs, barrels) and industrial packaging, which were often treated as "not subject to system participation" in the B2B sector. For industrial companies with high transport packaging shares, this represents a currently often uncalculated cost block.

### 5.2 Registration (LUCID) & system participation

The established structures remain in place: LUCID registration with the ZSVR, system participation through a dual system (e.g., Interzero, Landbell), and annual quantity reporting. Companies that are already registered do not need to register again, but their registration will be expanded to cover new packaging categories.

What is new is the obligation for packaging that was not previously subject to system participation. Two options are available:

- 1. Self-collection solution:** The company establishes its own collection system and has it approved by the ZSVR.
- 2. Producer Responsibility Organisation (German: Organisation für Herstellerverantwortung, OfH):** Joining a collective organization specifically established for these packaging streams. These OfH must complete their approval process by November 1, 2027, at the latest.

Many industrial companies currently lack structured quantity data for transport packaging. Those who start recording weights and material types per packaging type now will save significant effort in 2027.

*"Many companies underestimate the effort behind EPR obligations: Those falling under the PPWR often need to register simultaneously in multiple EU countries with national registers (like LUCID in Germany) and complete appropriate system participation, with varying deadlines and forms that are sometimes only available in the respective national language.*

*Our practical advice: Get an overview of the countries early on and familiarize yourself with the roles of the PPWR before tackling individual markets. This way, you can avoid duplicate work and missed deadlines. EPR Compliance Services like those under [lizenzero.com](https://lizenzero.com) consolidate these processes for you across the EU and help you create structure where chaos can quickly arise."*



Felix Mynarek

Head of Sales EPR Solutions at  
Interzero Circular Solutions Germany GmbH



### 5.3 Volume reporting & modulated fees

Producers report the quantities of packaging placed on the market annually by material and weight. This is not new; what is new is that EPR fees will soon be **ecomodulated** based on recyclability: Those using more recyclable packaging will pay less. Those using problematic materials or composite packaging will pay more.

The specific modulation will be tied to the recyclability grades A to E from Article 6 of the PPWR. The EU-wide mandatory harmonization of these fees is expected to take effect from 2029. Countries with existing eco-modulation systems show that the range can be significant: In France, for example, non-recyclable packaging can incur a surcharge of up to 50–100% compared to the base fee, while well-recyclable formats receive discounts of 10–25% (Source: CITEO).

For companies, this means: The decision to use more recyclable packaging will have not only an ecological impact but also a direct financial effect on EPR costs starting in 2029.

## 5.4 Cross-border supply chains

Anyone who markets packaging in multiple EU countries is considered a producer in the sense of EPR in each of those countries – and must register there and fulfill the national EPR obligations. The PPWR does not create a centralized EU-wide solution; a uniform EU packaging register is only planned starting 2029.

For companies without a branch in a member state where they are considered producers, Article 45 of the PPWR requires the appointment of a **representative** for EPR. This representative takes care of registration, quantity reporting, and fee payment on their behalf. Providers like Lizenzero or Take-e-way offer this function as a service.

Companies distributing in multiple EU countries should first check individually for each sales market: Are we the producer here, or is it the local distributor or importer? This assessment is best documented in a country overview, where the respective role is noted for each market. This determines in which country the company must register and where it must report packaging quantities.

## 6 | Implementing PPWR compliance with Tanso

Tanso addresses the challenges described in this guide with a PPWR module that is directly integrated into the existing platform.



### Centralized collection and management of packaging data

The foundation of any PPWR compliance is a clean data base at the packaging type and component level: material composition, weight, recycled content, recyclability, supplier information. In Tanso, this data is structured and linked with existing ERP data, without parallel systems and data silos. This same data base also serves as the basis for the 2028 labeling, the 2030 recyclability assessment, and for companies subject to CSRD, the ESRS-E5 reporting. Since material composition and weight also factor into the calculation of the Product Carbon Footprint, there is no additional data collection effort: **those who capture packaging data cleanly once can use the same base for PPWR, PCF, and CSRD.**



### Automated compliance checks

**Each packaging is automatically checked against the applicable PPWR requirements:** substance restrictions, packaging minimization, recyclability, recycled content. Deadlines and target values are stored in the system and automatically updated with the respective deadlines. This way, companies can see at a glance which packaging types are compliant and where action is needed.



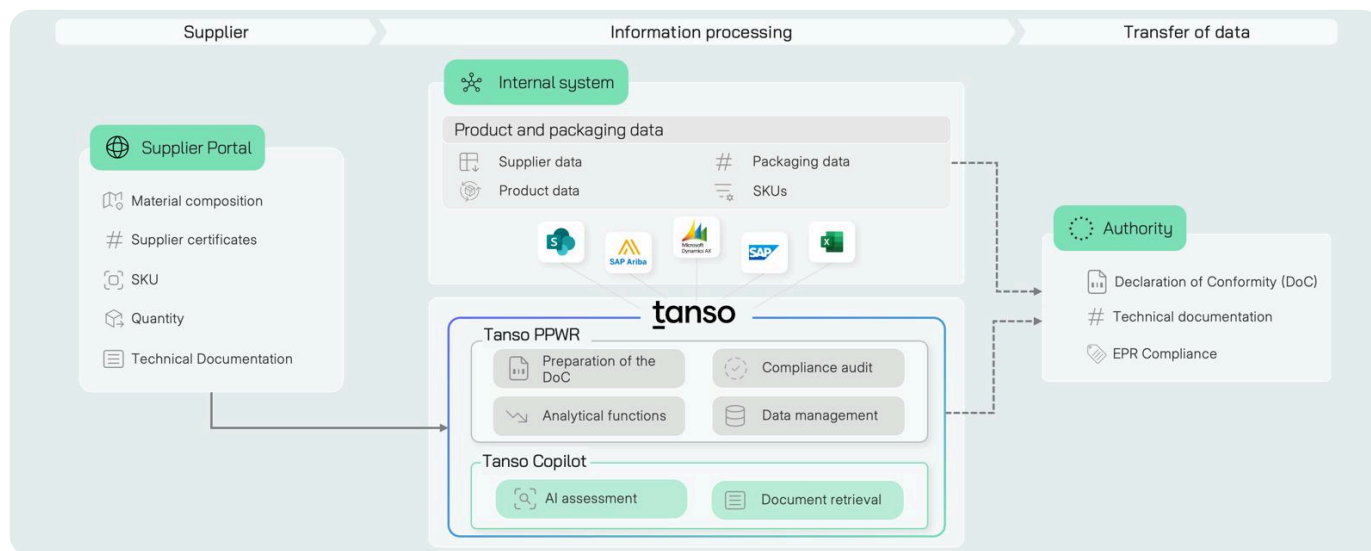
### DoC and technical documentation at the push of a button

**Declaration of conformity (DoC) and technical documentation according to Annex VIII and VII of the PPWR are created directly in Tanso**, multilingual, with complete version history and secure archiving. If a packaging changes, the DoC is updated, and the old version remains traceable. Supplier proofs can be requested directly through the integrated Tanso supplier portal: without registration hurdles for the supplier, with automatic status tracking.



## The crucial difference compared to ERP and Excel

Common ERP systems do not represent a PPWR-compliant packaging structure as standard, and Excel lists cannot be automatically checked or archived in an audit-compliant manner. Tanso fills this gap with a component-based data model specifically designed for the requirements of PPWR, while also being able to integrate with existing CO<sub>2</sub>, CSRD, and supply chain processes.



Do you want to see where your company still needs to take action by **August 12, 2026**, and beyond?

Book a **free expert consultation** with our team. We will show you how to structure your packaging data in Tanso, track compliance requirements, and automate your reporting.

Book a demo →

[www.tanso.de](https://www.tanso.de)

## 7 | Further resources

- [PPWR Regulation](#) of December 19, 2024
- [Commission Announcement](#) of June 10, 2026
- [ZSVR / LUCID Register](#)
- [European Commission](#) – PPWR Overview
- [Bill of the Federal Government](#) (Packaging Act) of April 15, 2026

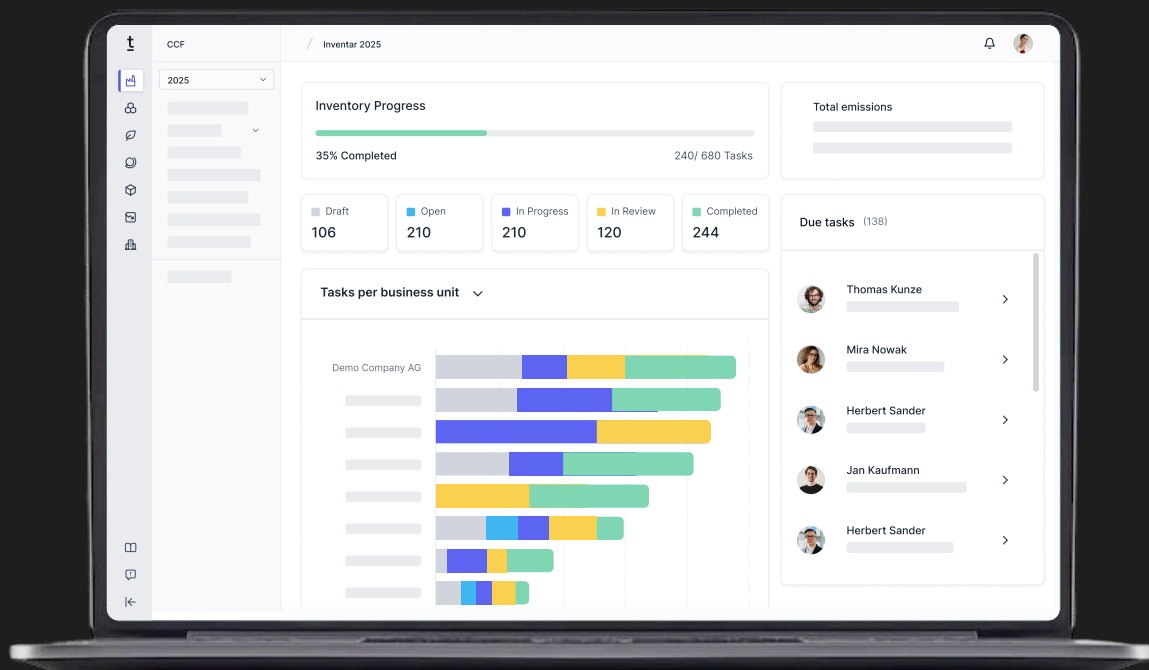
Other Sources:

- [Eco-Modification](#) (Citeo, FR)

# About Tanso

Tanso is the ESG and carbon accounting software that industrial companies in DACH rely on to compete and comply in carbon-intensive sectors. The Tanso platform enables companies to meet customer requests and regulatory requirements in sustainability, ensuring data management to the highest standards through structured, audit-proof processes. With TÜV Rheinland-certified methodology, Tanso is trusted by over 300 industrial customers across automotive, mechanical engineering, food and chemicals to strengthen their competitive position in sustainability and ESG performance.

[www.tanso.de](http://www.tanso.de)



Do you have any questions?

Discover Tanso – your all-in-one solution for sustainability

Request a demo to get an overview.

## Contact



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