



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

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## 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 (the pEPR Regulations).

## 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 applies to data reporting under the pEPR Regulations for 2025 and onwards. Users should refer to Version 5.1 for 2024 data reporting.
- 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 (RPS) (or Regulatory Decisions (RD) in Wales) that are in place. RPS/RDs 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.
- This document has no relevance to the Producer Responsibility Obligations (Packaging Waste) Regulations 2007 or the Producer Responsibility Obligations (Packaging Waste) Regulations (Northern Ireland) 2007 (the 2007 Regulations), that remain in force.

## Links to guidance

### [Extended producer responsibility for packaging: Guidance collection](#)

Information about regulatory positions/decisions in place for 2025 and 2026 only, can be obtained from each regulator at:

- England: [Extended Producer Responsibility for Packaging \(pEPR\) producer data requirements: RPS 330 - GOV.UK](#).
- Northern Ireland: [Nation of sale and self-managed organization waste reporting regulatory position statement | Department of Agriculture, Environment and Rural Affairs](#).
- Wales: Producers can request a copy of the Regulatory Decision from [packaging@naturalresourceswales.gov.uk](mailto:packaging@naturalresourceswales.gov.uk)
- Scotland: [SEPA Regulatory Position Statement: Nation of sale and self-managed waste reporting](#).

## 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](mailto:packagingproducers@environment-agency.gov.uk)

Northern Ireland Environment Agency (Northern Ireland): [packaging@daera-ni.gov.uk](mailto:packaging@daera-ni.gov.uk)

Natural Resource Wales (Wales): [packaging@naturalresourceswales.gov.uk](mailto:packaging@naturalresourceswales.gov.uk)

Scottish Environment Protection Agency (Scotland): [producer.responsibility@sepa.org.uk](mailto:producer.responsibility@sepa.org.uk)

### DEFRA

- Alongside the devolved governments, develops and agrees the associated policy and drafting of the regulations.
- Develops and hosts the digital platform for pEPR.
- Develops guidance with support of regulators. (See [pEPR guidance collection](#))

**For questions or comment on pEPR policy and using the digital system:**

Contact the DEFRA helpdesk at [EPRCustomerService@defra.gov.uk](mailto:EPRCustomerService@defra.gov.uk).  
Telephone: 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.

**For questions or comment about disposal fees or RAM:**

Contact [EPRCustomerService@defra.gov.uk](mailto:EPRCustomerService@defra.gov.uk).

There is more information about PackUK at [PackUK-GOV.UK](http://PackUK-GOV.UK).

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# Part 1: What is Packaging?

## 1:1 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 types

- Primary packaging
- Secondary packaging
- Tertiary packaging (which is not shipment packaging) or
- Shipment packaging\* (tertiary packaging that is supplied or intended to be supplied to a consumer)

\*The definition of shipment packaging in the pEPR Regulations differs from that in the Data Regulations. Producers can amend previous submissions of 2024 packaging data to align with the definition in the pEPR 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.

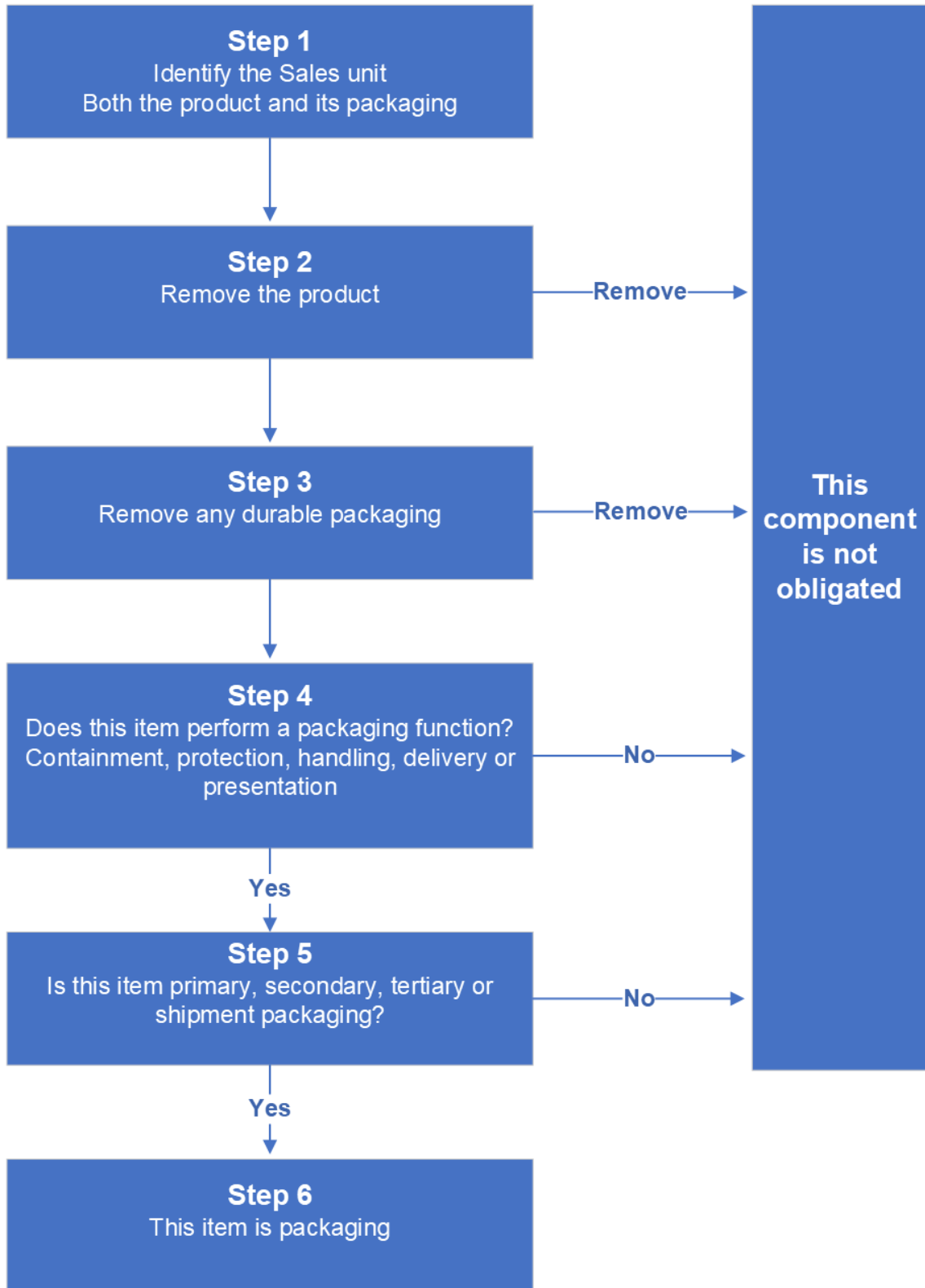
- The 100 individual headphone boxes are primary packaging, because each small box is the sales unit to the final user of the headphones.
- The 10 larger boxes, and the shrink wrap and pallet are tertiary packaging, because this packaging was added for the purpose of shipping the goods to the retailer.

Packaging types are explained at [Packaging data: what to collect for EPR - GOV.UK](#).



## 1:2 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 1:1.



## 1:3 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, wooden board games 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 part 1.1?

### Step 5: The packaging type test

Is the item in one of the packaging types listed in part 1.1?

### 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

### 2:1 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 handed threshold is in Section 2:2.

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 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.  For more information about the imported packaging that must be reported, refer to guidance at <a href="#">Packaging data: what to collect for EPR - GOV.UK</a>
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 (HL)	Hired or loaned	Reusable packaging that you hire or loan out for the first time the packaging is supplied. (Please refer to Section 3:17 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 (Sell)	Selling data will be reported separately	Filled packaging you sell to a final user of the packaging.  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 <a href="#">Who is affected and what to do - GOV.UK</a>
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For more information about packaging producer functions, please refer to guidance at [Packaging data file specification for EPR - GOV.UK](#).

## 2:2 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 table below 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
<b>Packaging Tonnage</b>  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 3:15 (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.

## 2:3 Producer years

### Y-2 (Year Y minus 2)

This was previously called the calculation year.

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.

Please 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 or small producer will carry through to Y-1 and Y.

There is more information about turnover thresholds and packaging supplied calculations below.

### Y-1 (Year Y minus 1)

This was previously called the obligation year.

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.

#### **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; and
- For the 2025 Year Y only\*, large producers must submit an application for producer registration on or before 1 April 2025.

\*This means that in 2025 large producers must register in April 2025 for the 2025 Year Y, and by 1 October 2025 for the 2026 Year Y.

**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 table below illustrates the overlap of successive years that is 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 2025 calendar year a producer must:

- meet its 2025 year Y obligations.
- meet its 2026 Y-1 obligations.
- meet its 2027 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 further 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.

## 2:4 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. Small packer/filler performs packer/filler function.	Manufacturer and Small packer/filler
Unobligated UK packer/fillers	Manufacturer performs distributor function. Unobligated packer/filler performs packer/filler function.	Manufacturer and Unobligated packer/filler

Please note that the RPS (or RD in Wales) 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.

## 2:5 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 audited accounts aren't available, 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.



## 2:6 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.

### Examples:

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

#### 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 (Y-1)). 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).

#### 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.

In accordance with Regulation 60(1), a person is not a ‘liable producer’\* in an assessment year (1 April to 31 March) where it does not perform a producer function. As this 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 respect of that year.

\*A ‘liable producer’ is a large producer who supplied household packaging and therefore has disposal cost obligations in addition to its recycling obligations. Please refer to the Regulations for the full definition.

**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.

## 2:7 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)).

## 2:8 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 \(www.gov.uk\)](http://www.gov.uk/government/topics/extended-producer-responsibility).

More information about registration can be found at [Extended producer responsibility for packaging: register and pay the fee - GOV.UK](http://www.gov.uk/government/topics/extended-producer-responsibility)

## 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.

## 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 published guidance at [Extended producer responsibility for packaging: Guidance collection](#), to resolve any queries they may have.

### 3:1 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 winery supplies its own-brand bottled wine to a drinks distributor, 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.

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](#)

## 3:2 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.

### Installation services

Businesses supplying goods and removing packaging during delivery are considered to have supplied this packaging. However, for the purpose of determining household packaging, where a producer supplies goods in packaging directly to another business that will then install the goods in domestic premises, where 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>, we consider that the packaging has been supplied to a business final user.

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.

### 3:3 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).

Where 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.

### 3:4 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.

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.
- the brand owner is not established in the UK.

This does not constitute the overseas brand owner being established in the UK.

For example, a company established in the UK is a member of a corporate group. The UK company manufactures and supplies branded packaging where 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 3:12 for more information about unfilled branded packaging.

## 3:5 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.

**Example:** a crisp manufacturer brand owner is the producer for its branded crisp packaging even if the packaging also bears the brand of another product the crisps are flavoured with, because the crisp manufacturer makes the first supply of the packaged crisps to a supermarket retailer.

**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 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 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 retailers 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	Cellophane wrap	No	Packer/filler of cellophane 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](#).

### 3:6 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 cardboard 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?
<p><b>Primary packaging:</b> 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.</p>	Yes, the primary packaging bears a brand, so all packaging that forms the primary packaged sales unit is branded.
<p><b>Secondary packaging:</b> 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.</p>	Yes, because the items that make up the secondary packaging include an item that bears a brand.
<p><b>Tertiary packaging:</b> The unbranded pallet, pallet wrap and label.</p>	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.

### 3:7 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.

**\*Note:** 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](#).

**Importer examples:**

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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. 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.

### Brand owner import examples:

- If a UK supermarket imports bottled wine that bears its own brand, the supermarket must report the packaging as brand owner.
- 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.
- 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, unless a brand owner who is a large producer established in the UK is responsible for the import of the filled packaging. 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.

### 3:8 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.

#### Examples:

- 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.
- 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.

### 3:9 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.

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](#).

### 3:10 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
<b>Glass</b>	Report weight of container (excluding ancillaries) as drink container (HDC/NDC)  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)  Number of units not required
<b>PET, Steel or Aluminium</b>	Report total weight of container including ancillaries as drink container packaging (HDC/NDC), as predominant material of container.
PET, Steel or Aluminium drink container ancillaries (lids, labels, closures etc.)	Number of units must be reported

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

### 3:11 Packaging materials

#### Multi-material packaging

Multi-material packaging is constructed of assembled components of different materials that can be separated by hand. Each material must be reported separately.



**Example:** For a jar of jam comprising 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, steel and 'other' (hessian) respectively.

**Example:** A pack of four batteries in packaging made from a clear moulded plastic cover that is glued to a cardboard backing, and the plastic can be separated from the card by hand must be reported separately as plastic and paper.

### **Composite packaging**

Composite packaging is made of two or more—different materials that are combined, laminated, or bonded together which cannot be separated by hand.

Composite packaging (unless it is a fibre-based composite) must be reported as the material which is predominant by weight, unless the materials are present in equal proportions in which case each material must be reported separately.

**Example:** Fibreglass tape (made from woven fibreglass strands encased in a plastic tape) is considered to be to composite packaging because the fibreglass cannot be easily separated from the plastic tape. The predominant material is plastic, so the whole weight of the tape must be reported as plastic.

### **Fibre-based composite packaging**

The pEPR Regulations introduce a new material category for fibre-based composite (FBC) packaging. FBC material is made of paperboard or paper fibres, with a layer of plastic, which may also have layers of other materials, to form a single unit that cannot be separated by hand. 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:** 200 grams per square metre (gsm) paperboard laminated to a 50gsm aluminium foil and to a 2gsm plastic film must be reported as 252gsm of fibre-based composite packaging.

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

### **Cellulose packaging**

Cellulose packaging is reported as paper/board except cellulose which forms part of fibre-based composite packaging material which must be reported under the 'fibre-based composite' packaging category.

There is information about how to report different packaging materials in [Appendix 5](#).

## 3:12 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. (There is more information about unfilled branded packaging below).

**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 takeaway or fast-food business who will pack/fill the cups. These cups will be the responsibility of the brand owner when that packaging is pack/filled.

**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 branded empty packaging (for example, branded padded mailing envelopes) is used by a packer/filler to supply their own goods without adding their own brand to the packaging, and 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 packaging.

The brand relates to the product when it is owned by the person whose product will be contained in the packaging. For 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 3:4.

### **Internal-use packaging**

A distributor 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. (Regulation 19(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.

## **3:13 Distributors and interpretation of manufacturer**

The regulations define a distributor as a person who manufactures or imports unfilled packaging and supplies that packaging to another person.

### **Distributor packaging reporting**

A distributor must understand how its unfilled packaging will be used in its downstream supply chain to determine how it will be reported: For example, whether the packaging will go on to become the responsibility of a large brand owner or packer filler; whether it will be primary, secondary, tertiary or shipment packaging; or household or non-household packaging. This information must be as accurate as reasonably possible and the distributor should have a documented process (for example a written methodology) to show how they have obtained their data.

A distributor must report its packaging as household packaging if it does not have evidence that the packaging is non-household, in line with guidance at [Extended producer responsibility for packaging: how to assess household and non-household packaging - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/extended-producer-responsibility-for-packaging-how-to-assess-household-and-non-household-packaging).

### **Interpretation of manufacturer**

Producers should follow the following principle in relation to the point at which packaging has been manufactured for the purpose of the pEPR Regulations:

Packaging, packaging components and ancillary elements are considered to be obligated and in general, are 'manufactured' into packaging at the point at which the finished item is capable of performing a packaging function in its own right.

The following examples specify the point at which specific items have been manufactured.

<b>Packaging</b>	<b>Who is the manufacturer?</b>
<b>Bubble wrap or air pillows</b>	<p>The person who manufactured the uninflated bubble wrap or air pillows.</p> <ul style="list-style-type: none"> <li>• Can perform a packaging function without inflation</li> </ul>
<b>Plastic pellets</b>	<p>The person who moulds the pellets into packaging that is capable of performing a packaging function.</p> <ul style="list-style-type: none"> <li>• If the pellets are moulded into packaging components that cannot be used as packaging in their own right, the manufacturer is the person who assembles the components into packaging that can perform a packaging function.</li> </ul>
<b>Packaging components</b>	<p>The person who assembles the components into packaging that can perform a packaging function. For example:</p> <ul style="list-style-type: none"> <li>• An aerosol can manufacturer is the person who assembles the aerosol can components to make a useable spray can.</li> <li>• The manufacturer of an aerosol component, e.g. a cap is not a packaging manufacturer, because an aerosol cap cannot perform a packaging function in its own right.</li> </ul>
<b>Labels</b>	<p>The person who adds information or detail to the label that causes it to perform a packaging function (as explained in Section 3:21 and Appendix 4).</p> <ul style="list-style-type: none"> <li>• Labels do not become packaging until they are printed with information or detail for a packaging purpose.</li> <li>• This has no bearing on backing paper (the backing paper has already been filled and is therefore already performing a packaging function).</li> </ul>
<b>Flat-pack cardboard boxes</b>	<p>The person who makes the flat-packed box from a sheet of cardboard (for example by cutting and scoring) is the packaging manufacturer.</p> <ul style="list-style-type: none"> <li>• The conversion of a flat-packed box into an erected box is not considered to be the point of packaging manufacture.</li> </ul>

**Note:** In line with the pEPR Regulations, if a large packer/filler, brand-owner or first UK owner is the producer in relation to the packaging in question, for example, where the packaging becomes part of a branded unit, then then the distributor is not the producer.

### 3:14 Charity exclusion

The pEPR Regulations do not apply to charities. 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. Profit-making organisations that are linked to charities are not charities for the purposes of the pEPR Regulations and are therefore not excluded.

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.

## 3:15 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 if the holding company is not established in the UK.

**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

Members of a group that are producers may choose to create an account and submit data collectively via their holding company, instead of each producer company in the group performing these functions individually. Creating an account as a group is optional. Producer companies within a group may choose to create an account and submit data separately if they wish.

It is important to note that the holding company is required to create the group account and provide an individual breakdown of the packaging supplied by each producer company within the group.

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 3:3 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.

## 3:16 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.

## 3:17 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.

With the exception of imports, reusable packaging only needs to 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.

Reusable packaging must be reported twice: under 'packaging type' as household or non-household packaging (this picks up an obligation if you are a large producer) and again as reusable packaging. This second entry as reusable packaging does not pick up an obligation.

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. For example, if a retailer supplies goods in a cardboard box and the customer can reuse the same box to return the goods, the box is not considered to be reusable packaging because it was not 'designed to be reused or refilled multiple times'. Similarly, if a dessert is sold in a glass ramekin that the consumer is encouraged to repurpose after use, this is not reuse for the 'same purpose for which the packaging was conceived' so the ramekin cannot be defined as 'reusable'.

Please see Section 3:18 for more information about 'reused' packaging.

### 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.

**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 the pallet wrap under the packer/filler function.

**Note:** The supply of filled reusable packaging together with a product (such as cable reels, woven bags, 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.

## 3:18 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.

## 3:19 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 \(www.gov.uk\)](https://www.gov.uk/guidance/check-if-your-material-is-waste)

For 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.

## 3:20 Self-managed packaging waste

Self-managed packaging waste reporting relates to packaging at the end of its life when it has become a waste and has been sent for recycling. Large producers who collect and send packaging waste for recycling must report this as self-managed packaging waste.

For example, a producer who is responsible for a product as the brand owner, will not be required to report their branded packaging as self-managed packaging waste, unless they are also the person who collects and sends the packaging for recycling.

This is a data collection and reporting obligation only, that will not attract a recycling or disposal cost obligation. This requirement is in addition to the obligation to report packaging

data. This 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, and self-managed consumer waste. There is detailed guidance about self-managed packaging waste at [Packaging data: what to collect for extended producer responsibility - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/packaging-data-what-to-collect-for-extended-producer-responsibility).

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 self-managed consumer waste or self-managed organisation waste.

Please note that there is a regulatory position statement (RPS) in place in England, Scotland and Northern Ireland, and a regulatory decision (RD) in Wales in relation to the reporting of self-managed organisation waste. For more information please refer to guidance at [Extended Producer Responsibility for Packaging \(pEPR\) producer data requirements: RPS 330 - GOV.UK](#).

## 3:21 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.

## 3:22 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.

### Examples:

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

- 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.

## 3:23 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.

## 3:24 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 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.

### 3:25 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?
<b>Large Producer</b>	Branded packaging	Brand Owner	Licensee / Franchisee (records data as seller)
	Unbranded packaging	Licensee / Franchisee (reports as packer/filler)	Licensee / Franchisee (records data as seller)
<b>Small Producer</b>	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)
<b>Unobligated</b>	Branded packaging	Brand Owner	Licensor / Franchisor must report reporting packaging covered by paragraph 5 of Schedule 2 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 5 of Schedule 2 of the pEPR Regulations.

## 3:26 Transitional packaging reports

Schedule 15(6)(1) of the pEPR Regulations introduces a one-year transitional provision that allows large producers to discount a proportion of packaging from their recycling obligations in the first year of the pEPR Regulations (the 2025 Year Y), if the packaging has already been reported under the 2007 Regulations.

This packaging is referred to as 'transitional packaging'.

Under the 2007 Regulations, recycling obligations were shared between packaging raw material manufacturers (6%), converters (9%), packer/fillers (37%), and sellers (48%) of packaging, with importers picking up a 'rolled up' obligation for the activities performed on the packaging prior to import.

For example, if an item of packaging was manufactured and pack/filled in the UK in 2023, producers that performed the raw material manufacture (6%), converter (9%), and packer/filler (37%) activities would have a combined recycling obligation of 52% for the packaging. These producers would have collected data for this packaging in 2023 and reported it in 2024. To meet their obligations under the 2007 Regulations they would need to purchase PRNs or PERNs by the end of 2024 to cover the combined 52% recycling obligation for the packaging. The seller obligation of 48% was not picked up under the 2007 regulations because the item was not supplied until the following year in 2024.

In 2024 a producer becomes obligated under pEPR for 100% of the same item of packaging when it is supplied in the UK. This means a total recycling obligation of 152% would be picked up for the packaging item, 100% under pEPR and 52% under the 2007 Regulations.

Schedule 15(6)(1) allows the producer to submit a 'transitional packaging report' to discount the obligation that was picked up under the 2007 Regulations. In this example the producer would be able to discount 52%, so that the packaging incurs only a 100% recycling obligation in total, comprising 52% under the 2007 Regulations, and 48% under pEPR.

If a producer has evidence that packaging it reports under Regulation 35 has already had a proportion of the recycling obligation picked up under the 2007 packaging regulations, the producer can calculate the amount of 'transitional packaging' that is eligible to be discounted for the purposes of determining the recycling obligation under the pEPR Regulations.

**Note:** A transitional packaging report submitted under Schedule 15(6)(1) is in addition to data submitted under Regulation 35. Producers do not need to make their own deductions to data they submit in their regulation 35 report.

Transitional packaging reports must be submitted with H2 (July to December 2024) packaging data.

### Transitional packaging calculation

To determine the amount of 'transitional packaging', the producer must multiply the tonnage of packaging by the activity percentage for each material type.

**Example:** A producer supplied 200 tonnes of paper packaging in 2023 and reported it under



the 2007 regulations on 7<sup>th</sup> April 2024. On 100 tonnes of the packaging the producer only performed the manufacturer packaging activity. However, on a different 100 tonnes of paper packaging, the producer performed the activity of manufacturer, convertor, and packer/filler. For the purposes of a report under Schedule 15 a producer must submit a single weight in kilograms that denotes the amount that should be discounted from their recycling obligation that has already been accounted for by the producer in their 2023 recycling obligation under the 2007 Regulations.

In order to calculate this, you must first identify the weight of packaging per activity as demonstrated in the table below.

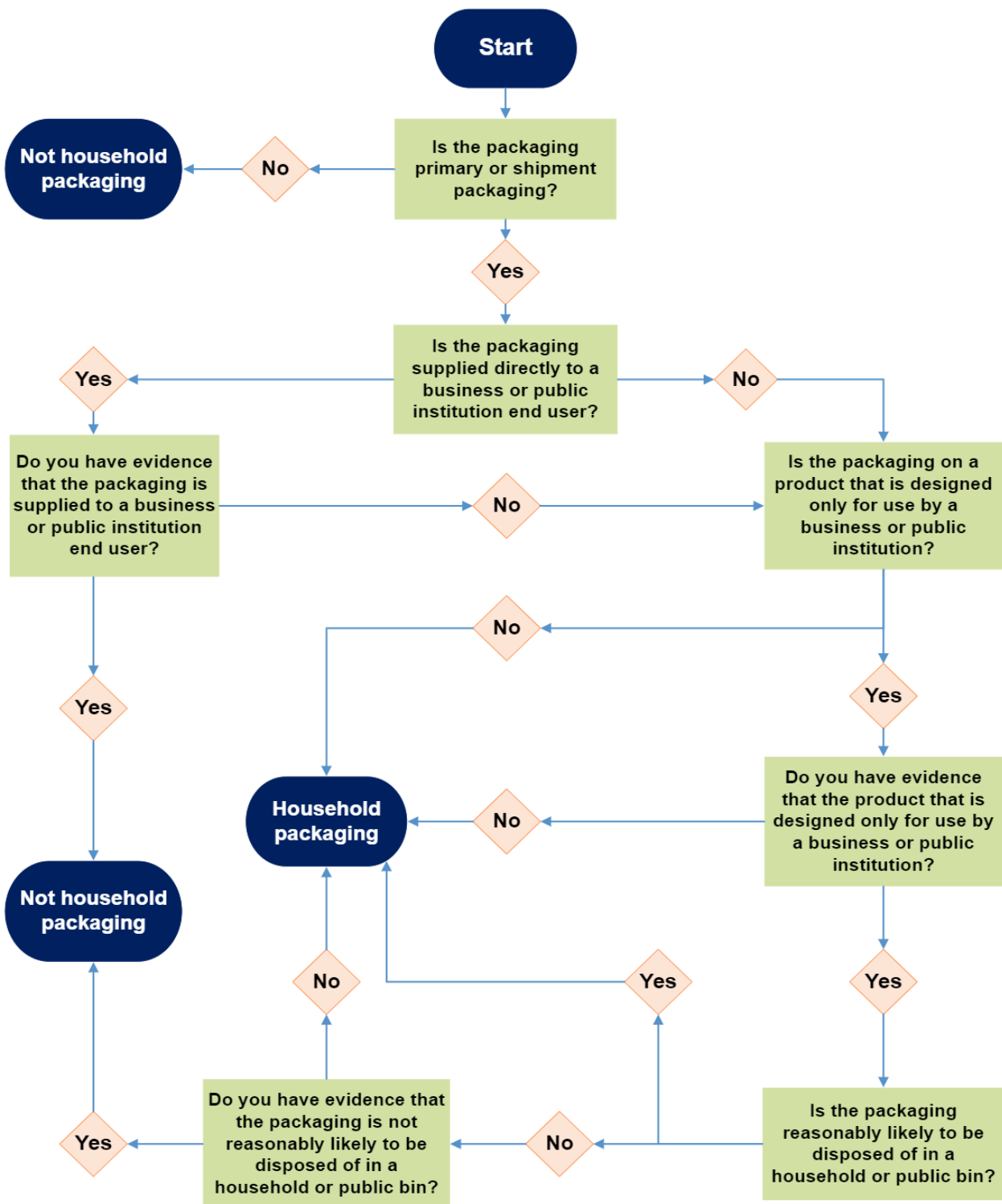
Packaging activity reported under 2007 regulations	Activity %	Material	Packaging weight	Weight per activity
Manufacturer	6%	Paper	100 tonnes	6 tonnes (6% x 100t)
Manufacturer, convertor, and packer/filler	52% (6% + 9% + 37%)	Paper	100 tonnes	52 tonnes (52% x 100t)
			Total material weight	58 tonnes (6t + 52t)
			Total to be reported under Schedule 15 (per material)	58,000 kilograms

## Part 4: Appendices

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- Appendix 2 Potential supply routes for large and small producers
- Appendix 3 Packaging obligations of specific items
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## 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](https://www.gov.uk/government/publications/packaging-data-what-to-collect-for-extended-producer-responsibility), 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. **Please note:** It 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.

		Large producer		Small producer	
Packaging scenario	UK Supply route	Who reports?	As what?	Who reports?	As what?
<b>Imported filled branded packaging (brand owner is responsible for the import and is a large producer)</b>	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				
<b>Imported filled branded packaging imported by a large producer (brand owner is responsible for the import and is a small producer)</b>	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				
<b>Imported filled branded packaging imported by a large producer (large/small brand owner is not responsible for the import)</b>	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				
<b>Imported filled branded packaging imported by a small producer (brand owner is not responsible for the import)</b>	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				
<b>Imported filled branded packaging imported by a small producer (brand owner is responsible for the import but is a small producer)</b>	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				

<b>Imported filled unbranded packaging and importer is a large producer</b>	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				
<b>Imported filled unbranded packaging and importer is a small producer</b>	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				
<b>Imported unfilled branded packaging (brand owner is responsible for the import and is a large producer)</b>	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		
<b>Imported unfilled branded packaging and importer is a large producer (brand owner is responsible for the import and is a small producer)</b>	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		
<b>Imported unfilled branded packaging, importer is a small producer (brand owner is responsible for the import but is a small producer)</b>	Supplied to producers under the large producer threshold that fill it (brand relates to product)			Importing business and Brand owner and Packer/filler	Importer 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

<b>Imported unfilled branded packaging and importer is a large producer (brand owner is not responsible for the import)</b>	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		
<b>Imported unfilled branded packaging imported by a small producer (brand owner is not responsible for the import)</b>  <b>Also applies to Imported unfilled <u>unbranded</u> packaging imported by a <u>small</u> producer</b>	Supplied to producers under the large producer threshold that fill it			Importing business and Packer/filler	Importer 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
<b>Imported unfilled unbranded packaging imported by a large producer</b>	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.		
<b>UK filled branded packaging where brand owner is a large producer</b>	Supplied to producers under the large producer threshold	Brand owner	Brand owner		
	Supplied to Large producer that will sell products on				
	Supplied to consumers				
<b>UK filled branded packaging where the brand owner is a small producer, and the packer/filler is a large producer</b>	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				
<b>UK filled branded packaging where the brand owner, manufacturer and packer/filler are small producers.</b>	Supplied to producers under the large producer threshold			Brand owner and Packer/filler and Distributor	Brand owner Packer/filler Distributor
	Supplied to Large producer that will sell products on				
	Supplied to consumers				

<b>UK filled unbranded packaging filled by a large producer.</b>	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				
<b>UK filled unbranded packaging Packer/filler is a small producer and packaging manufacturer is a large producer</b>	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				
<b>UK unfilled unbranded packaging manufactured by a small producer.</b>	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.
<b>UK unfilled branded packaging (UK large brand owner)</b>	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		
<b>Online marketplaces (see section 3:9 for more information)</b>		<b>Large producer</b>		<b>Small Producer</b>	
		<b>Who reports?</b>	<b>As what?</b>	<b>Who reports?</b>	<b>As what?</b>
<b>Imported filled branded packaging supplied via large online marketplace</b>	Supplied to producers under the large producer threshold	Online marketplace	Online marketplace		
	Supplied to large producer				
<b>Imported filled branded packaging supplied via small online marketplace</b>	Supplied to producers under the large producer threshold			Online marketplace	Online marketplace
	Supplied to large producer				
<b>Imported filled unbranded packaging supplied via large online marketplace</b>	Supplied to producers under the large producer threshold	Online marketplace	Online marketplace		
	Supplied to large producer				

<b>Imported filled unbranded packaging supplied via a small online marketplace</b>	Supplied to producers under the large producer threshold			Online marketplace	Online marketplace
	Supplied to large producer				
<b>Imported unfilled branded packaging supplied via large online marketplace</b>	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		
<b>Imported unfilled branded packaging supplied via a small online marketplace</b>	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		
<b>Imported unfilled unbranded packaging supplied via large online marketplace</b>	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		
<b>Imported unfilled unbranded packaging supplied via a small online marketplace</b>	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		
<b>Packaging used for internal transfer/operations (see section 3:12 for more information)</b>		<b>Large producer</b>		<b>Small Producer</b>	
		<b>Who reports?</b>	<b>As what?</b>	<b>Who reports?</b>	<b>As what?</b>
<b>Imported unfilled branded packaging, importer is large producer (large brand owner responsible for import)</b>	Used for internal transfer/operations (by brand owner)	Brand owner (imports and will eventually discard)	Brand owner		
<b>Imported unfilled branded packaging, importer is large producer (brand owner not responsible for import)</b>	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		
<b>Imported unfilled unbranded packaging, importer is large producer</b>	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		

<b>Imported unfilled branded packaging (brand owner responsible for import &amp; is a small producer)</b>	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
<b>Imported unfilled branded packaging, importer is a small producer (brand owner not responsible for import)</b>	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
<b>UK unfilled packaging supplied to a large packer/filler for internal transfer/operations only</b>	Not reportable by distributor because they are supplying a large packer/filler. Not reportable by large packer/filler because they do not supply the packaging.				
<b>UK unfilled packaging supplied to a small packer/filler for internal transfer/operations only, and manufacturer is a large producer</b>	Reportable by distributor because they are not supplying a large packer/filler or brand owner.	Manufacturer	Distributor		
<b>UK unfilled packaging-like products (for example a mug)</b>	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
Airlines - food packaging		
-Disposable tray	Yes	-Protects and presents food
-Durable tray	No	-No packaging function
-Knives and forks	No	-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
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.  More durable bags made of stronger materials such as woven polypropylene, canvas, jute, or heavy-duty nylon bags, are considered to be a product, not packaging.
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	<p>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.</p> <p>Clothes hangers that perform a packaging function in relation to goods are packaging. For example, hangers used for the display of clothing in shops.</p> <p>Hangers which are reused do not pick up an obligation unless they have been imported.</p>
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	<p>Reusable plastic 'ice packs' are a product.</p> <p>Single trip 'cool packs' made up of foam pads, liquid and cardboard sleeve packaging that perform a protection function are packaging.</p> <p>The weight of the water or ice is not included.</p>
Cores, reels, spools	Depends	They are obligated if they fulfil a packaging function

Cosmetics in mock cases	Yes	Unlikely case would be kept after product consumed
Courier bags  (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.  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, medical)	Yes	But only if an integral part of the container for example, 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
Envelope peel off strips	Yes	The peel off strip protects the adhesive on the envelope.
Epi Pens – See syringes	No	A prefilled medical injection is designed as an integral part of the drug delivery system for a fixed number of doses or days. The Epi-pen is not considered packaging but the glass canister containing the drug is obligated.
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.  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.  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	Yes	The boxes perform a packaging function. In exceptional circumstances where the box is specifically designed and bespoke, it may be considered as long-term storage and not 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 product in isolation.
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  (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 - disposable	No	Product
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	Except when biodegradable and intended to be planted with the plant, or when sold containing a plant intended to stay in the pot for example, a house/patio plant
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 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.  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: Empty, used for drawing up.  Pre-packed with medicine.  Plastic needle caps.	No  Yes  No	Product (although wrapping around syringe will be packaging)  Syringe and any labels, wrapping and so on, will be packaging – performs delivery and protection function (see Epi-pen)  Part of the product (syringe)
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. 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 only	No	No packaging function
Label with description/picture of product and/or company name.	Yes	Presentation function
Pharmacy labels – name and address of the pharmacy, dosage instructions for the patient at the point of dispensing <u>and no logo.</u>	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.

The materials included in the table below should be reported as the material identified in the 'Packaging Material' column. This list is not exhaustive. Other materials not listed here that are used as packaging must be reported as appropriate.

There is additional guidance about packaging material types at [Packaging data: what to collect for extended producer responsibility - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/packaging-data-what-to-collect-for-extended-producer-responsibility)

This refers to the packaging material, not the packaging material sub-categories 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](https://www.gov.uk/guidance/recyclability-assessment-methodology-how-to-assess-your-packaging-waste).

Material	Packaging Material
Biodegradable packaging – starch-based material	Paper/board (unless it contains other materials including fibre, in which case it should be reported under the 'fibre-based composite' category).
Biodegradable plastics – compostable plastics made of plant-based products	Other
Chipboard	Wood
Composite packaging materials - multi-layered sheets or laminates of dissimilar materials which are bonded together and cannot be separated by hand.	Record the whole weight of the item in the predominant material by weight (unless it includes fibre in which case it should be reported under the 'fibre-based composite' category)
Cork	Other
Cotton	Other
Flax based products	Other
Glue	Other
Hardboard	Wood
Ink	Other
MDF (medium density fibreboard)	Wood
Nitrile	Other
Non fossil fuel derived plastic / bio plastic	Plastic - Non fossil fuel derived plastic / bio plastic should be classified as plastic for the purposes of the Packaging Regulations. Even though they are non-fossil sourced, these materials are chemically similar to fossil derived polyethylene (PE) and can be recycled as part of the same process as other PE films
Oxy-degradable plastics – made of petrochemicals	Plastic
Particle board, OSB	Wood
Plywood	Wood
Plastics chemically similar to normal petrochemical derived plastic	Plastic
Rubber	Other
Sawn timber	Wood
Silicone	Other
Sugarcane based paper products	Paper/board
Vermiculite	Other
Wax (EXCEPT for cheese production)	Other

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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 (Pack UK) is responsible for maintaining and publishing this list.

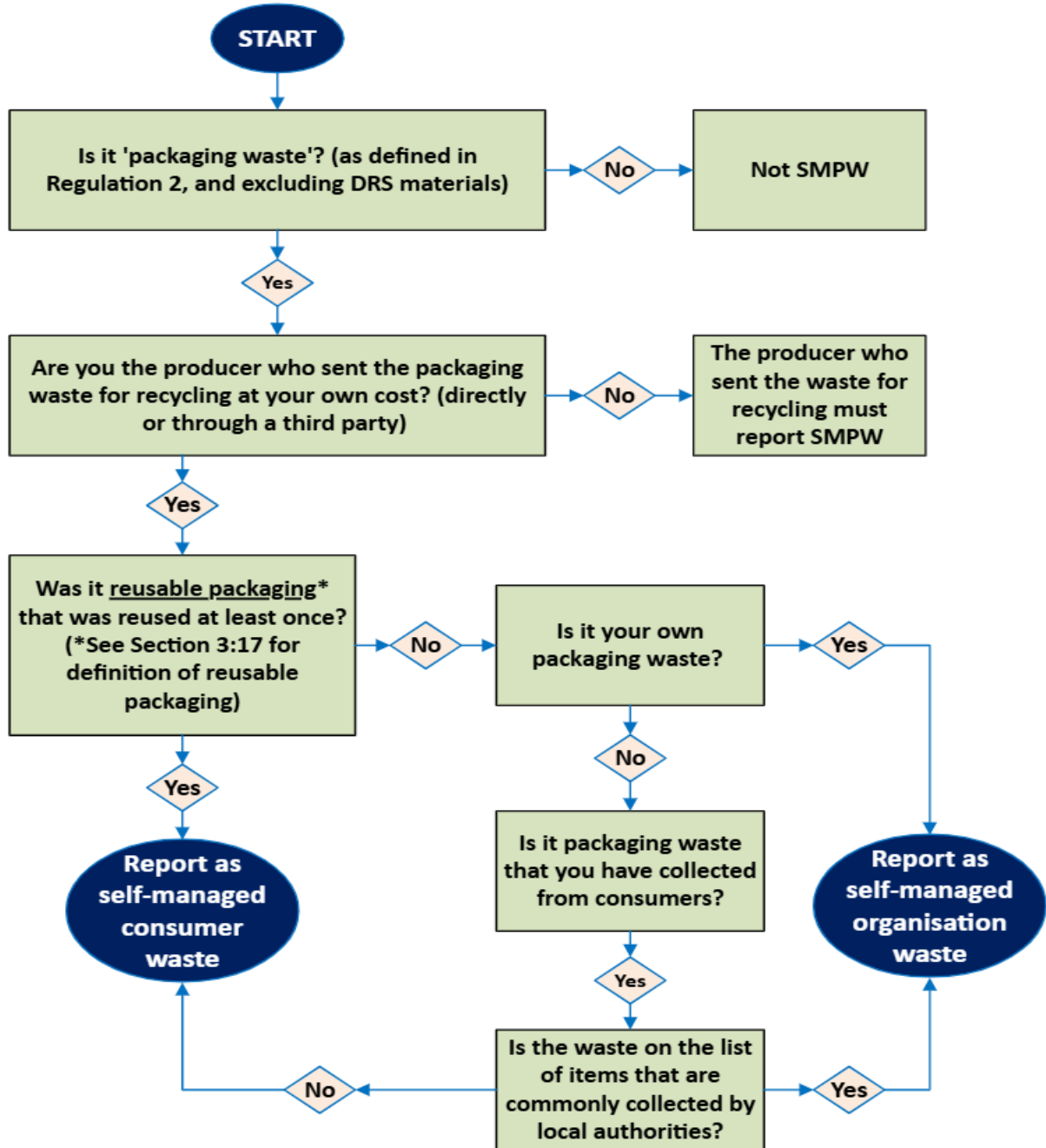
The table below provides additional clarity about whether the Regulators consider the packaging of specific items to be commonly binned.

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	<p>Multipack outer packaging is not considered to be commonly binned.</p> <p>The packaging around each individual unit within the multipack is considered to be commonly binned.</p> <p>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.</p> <p>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.</p>
Confectionary: Boxes, bags, pouches, buckets or tubs of confectionary containing, individually wrapped or unwrapped sweets, chocolates, gum etc.	<p>The box, bag, pouch, bucket or tub must be treated as a single sales unit (all packaging within the sales unit is primary packaging)</p> <p>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.</p> <p>If the contents of the sales unit weigh 230g or more, we will not consider any of this packaging to be commonly binned.</p> <p>The packaging around medicinal products and vitamins is not considered to be commonly binned.</p> <p>“Medicinal product” has the meanings given in regulations 2 and 8 of the Human Medicines Regulations 2012(g).</p>
Tobacco product packaging	<p>Yes – tobacco product packaging is considered to commonly end up in public bins.</p> <p>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 &amp; box or a bag) are considered to be commonly binned.</p>
Vending or water cooler cups	Yes –provided to consumers with take-away drink

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

Determining if packaging waste is self-managed organisation waste (SMOW), or self-managed consumer waste (SMCW). Please note that this table is based on the requirements of the pEPR Regulations and does not consider the effect of any regulatory position statements (or regulatory decisions in Wales) that are in place.



**Notes:**

1. Packaging waste can only be reported as self-managed consumer waste if the producer is a large producer who has evidence that:
  - the waste was collected by them from consumers and
  - they sent the waste for recycling at their own cost and
  - the waste was recycled.
2. 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.

Sch 4 para.	Schedule 4 paragraph summary	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						
		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 of each category	✓	✓	✓	✓	✓	✓						✓		
	Where applicable, sub-categories as defined by RAM (Regulation 37) Link to RAM guidance	✓	✓	✓	✓	✓	✓								
4	Methodology used for 2 and 3					✓12							✓		
5	Weight (Kg) of each packaging category -"type" (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'): Kg in each category sent for recycling	✓	✓	✓	✓	✓	✓	✓12							
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)							✓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
<a href="#">Table 1:</a>	A company that was not part of a corporate group <u>joins</u> a corporate group and did previously meet the thresholds.
<a href="#">Table 2:</a>	A company that was not part of a corporate group <u>joins</u> a corporate group and did not previously meet the thresholds.
<a href="#">Table 3:</a>	Company <u>ceases</u> to be a member of a corporate group and does not independently meet the thresholds.
<a href="#">Table 4:</a>	Company <u>ceases</u> to be a member of a corporate group and independently meets the thresholds.
<a href="#">Table 5:</a>	Company <u>moves</u> from one corporate group to another.

**Table 1:**

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



**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
<p>Individual registration:</p> <p>Schedule 9 Paragraph 10(1)(b)</p>	<p>Company responsible for its obligations.</p> <p>The recycling and disposal fee obligations will be calculated as a proportion as per Schedule 9, paragraph 11.</p>	<p>On 1st November 2025 Company A joins Holding Company 1 and they elect that Company A will register independently.</p> <p>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)</p> <p>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.</p> <p>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.</p>
<p>Part of group registration</p> <p>Schedule 9 Paragraph 9(1)(b)</p>	<p>After registration as a group, the holding company assumes the responsibility for complying with the company’s obligations.</p> <p>The assumed recycling and disposal fee obligations will be calculated as a proportion as per Schedule 9, paragraph 11.</p>	<p>On 1st November 2025 Company A joins Holding Company 1 and they elect to register as a group.</p> <p>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)</p> <p>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.</p> <p>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.</p>

Table 3:

<b>Company ceases to be a member of a corporate group and does not independently meet the thresholds.</b>		
Registration type	Legal entity responsible for obligation	Examples
<p>Individual registration:</p> <p>Schedule 9 Paragraph 14(b)</p>	<p>The Individual company no longer has obligations under the regulations.</p> <p>The former holding company must assume the obligations of its former subsidiary for the relevant year in which the subsidiary leaves.</p>	<p>On 1st November 2025 Company A leaves Holding Company 1.</p> <p>For the 2025 relevant year Company A's individual registration must be cancelled.</p> <p>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.</p> <p>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.</p>
<p>Part of group registration:</p> <p>Schedule 9 Paragraph 13(b)</p>	<p>The individual company is not required to register or report packaging data.</p> <p>The former holding company must assume the obligations of its former subsidiary for that year.</p>	<p>On 1st November 2025 Company A leaves Holding Company 1.</p> <p>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.</p> <p>For the 2026 relevant year Holding Company 1 should resubmit their registration file (org details file) and H1 data to remove Company A as a subsidiary. 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.</p>

Table 4:

<b>Company ceases to be a member of a corporate group and independently meets the thresholds.</b>		
<b>Registration type</b>	<b>Legal entity responsible for obligation</b>	<b>Examples</b>
<p>Individually:</p> <p>Schedule 9 Paragraph 14(a)</p>	<p>Company is responsible for complying with its obligations.</p>	<p>On 1st November 2025 Company A, who has registered individually leaves Holding Company 1.</p> <p>For the 2025 relevant year Company A will continue to register individually and pick up its own obligations.</p> <p>For 2026 relevant year Company A will continue to register individually and pick up its own obligations.</p>
<p>Part of a Group Registration:</p> <p>Schedule 9 Paragraph 13(a)</p>	<p>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.</p> <p>The company leaving the group must register with the appropriate agency within 28 days of ceasing to be a member of the group.</p>	<p>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.</p> <p>The digital functionality required for this change has not yet been released. For information on how to comply, please contact your environmental regulator.</p> <p>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. Holding Company 1 should resubmit their registration file and H1 packaging data to remove Company A as a subsidiary.</p>

**Table 5:**

<b>Company changes corporate group</b>		
<b>Registration type</b>	<b>Legal entity responsible for obligation</b>	<b>Examples</b>
<p>Individually: Schedule 9 Paragraph 17</p>	<p>Individual company is required to comply with its obligations.</p> <p>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.</p>	<p>On 1st November 2025 Company A, who has registered individually changes groups (Holding Company 1 to Holding Company 2) 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.</p> <p>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.</p>
<p>Part of group Registration: Schedule 9 Paragraph 16</p>	<p>After registration as a group, the new? holding company assumes the responsibility for complying with the company's obligations.</p> <p>The subsidiary must be registered with the new group within 28 days of leaving the former holding company.</p> <p>The former holding company will retain responsibility for the exiting subsidiary's obligations.</p> <p>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.</p> <p>If the newly joined group does not meet the thresholds, it does not need to register.</p>	<p>On 1st November 2025 Company A changes groups (from Holding Company 1 to Holding Company 2) For the 2025 relevant year Holding Company 1 remains responsible for Company A's obligations.</p> <p>The digital functionality required for this change has not yet been released. For information on how to comply, please contact your environmental regulator.</p> <p>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. Holding Company 1 should resubmit its registration file and its H1 data to remove Company A as a subsidiary.</p> <p>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.</p>

## Appendix 10: V6 Document version control table

The table below summarises the main changes in Version 6 from the previous Version 5.1.

Please note that this is not an exhaustive list of changes that have been made.

Section	Summary of change
Notes	Explanation that advice given is based on the regulations and does not reflect any RPSs or RDs in place. Note added about RPS/RDs not impacting advice in document
Links	Links added
New	Summary of roles and responsibilities in pEPR
Contents	Updated
1:1	<b>Interpretation of packaging</b> -packaging types. Explanation of shipment packaging and examples updated.
2:1	<b>Producer functions table:</b> <ul style="list-style-type: none"> <li>- Packaging activity/producer function codes added.</li> <li>- Reference to overseas brand-owner packaging supplied by a UK member of the same group added</li> </ul>
2:2	<b>Producer threshold Criteria</b> Terminology and advice updated. Incorrect advice given in previous versions that producers needed to meet obligation thresholds in consecutive years to be obligated, has been corrected. (See section 2:6)
2:3	<b>Producer years</b> Section revised and updated Table added illustrating overlap of successive years
2:4	<b>Packaging supplied calculation</b> Section revised and example added
2:5	<b>Turnover threshold</b> Revised and updated
2:6	New section: <b>When a person ceases to be a producer</b>
2:7	New section: <b>Small producers</b>
2:8	<b>Producer data reporting:</b> Revised and updated
3:1	<b>Household packaging:</b> Section revised and examples added
3:2	<b>Supply:</b> New sub-section added for the 'supply of branded packaging'.
3:3	<b>Established in the UK.</b> Clarification added
3:4	<b>Brands and brand owners:</b> Overseas brand-owner subsection has been revised to align with the pEPR Regulations.
3:5	<b>Multi-branded packaging.</b> Clarification added to plant grower example, and to 'Multiple brands within a single sales unit' sub-section.
3:7	<b>Importer:</b> Section revised
3:8	<b>First UK Owner:</b> Clarification added
3:10	<b>Drinks containers:</b> section updated to refer to 150 ml minimum capacity
3:11	<b>Packaging Materials:</b> Fibre based composite packaging definition updated to reflect the pEPR Regulations
3:12	<b>Unfilled packaging:</b> Section revised and updated including additional sub-section for internal-use packaging. Advice and example added to explain when a brand relates to the product and not the packaging.
3:14	<b>Charity Exclusion:</b> Section revised
3:15	<b>Groups:</b> Sub-section added for 'Assessing obligation thresholds for groups with overseas entities'.
3:17	Additional advice added about reusable packaging

3:18	<b>Exempt packaging:</b> advice added in 'Duty free shops' sub-section, and example added to 'reused packaging' sub-section.
3:20	<b>SMPW:</b> Links added to RPS and to flow diagram in Appendix 7.
3:21	<b>Catering and hospitality:</b> Subsection expanded to include water-cooler cups.
3:24	<b>Insolvency and incapacity:</b> Section renamed and revised
3:26	<b>Transitional packaging:</b> Section renamed and revised to align with pEPR Regulation 35.
<a href="#">Appendix 2</a>	Supply route table: Expanded to include small producers. Table size has been increased to A3 to accommodate additional columns.
<a href="#">Appendix 3</a>	Packaging status of specific items: Renamed and <ul style="list-style-type: none"> <li>- Updated entry for coat hangers</li> <li>- New entry for candle jars</li> <li>- Jars entry amended to include ramekins</li> <li>- New entry for plant canes/sticks</li> </ul>
<a href="#">Appendix 6</a>	Introduction amended to refer to commonly binned list on Gov.UK
<a href="#">Appendix 7</a>	NEW Self-managed packaging waste flow diagram
<a href="#">Appendix 8</a>	NEW Reporting obligations of large and small producers
<a href="#">Appendix 9</a>	NEW Regulator approach to mid-year changes

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