

## Extended Producer Responsibility

### The purpose of Extended Producer Responsibility (EPR) is to:

- Encourage a circular economy. In a circular economy, resources are used for as long as possible. This means they are shared, leased, reused, repaired, refurbished and recycled for as long as possible.
- Provide a single point of compliance.
- Fund full recovery costs for packaging waste collected from local authorities.
- Deter the use of difficult to recycle packaging and promote reusable packaging.

Extended Producer Responsibility requires producers of packaging to be responsible for their post-consumer product. It means they are responsible for the cost of disposing of the packaging once the product has been consumed.

### Who is responsible?

- It is primarily the brand owner or the importer of filled packaging who is obligated as the producer.
- If packaging is imported unfilled, the UK-based filler will generally hold the obligation. Distributors are responsible for unfilled packaging supplied to exempt businesses.
- UK-based online marketplace operators will be responsible for the full cost of filled packaging placed on their marketplace by non-UK-based businesses.
- Service providers that hire or lend reusable packaging will be obligated, but only for the first time that packaging is placed on the market.

## Organisations affected by the EPR for Packaging

### Organisations that meet all the following criteria need to collect and report data:

- An individual business, subsidiary or group.
- The annual turnover is £1 million or more.
- Responsible for importing or supplying more than 25 tonnes of packaging to the UK in the previous calendar year.
- Carries out any of the packaging activities.

Guidance on which organisations are affected by the EPR for packaging and what to do is available on the Government website. This guidance includes packaging definition and packaging activities.

[www.gov.uk/guidance/extended-producer-responsibility-for-packaging-who-is-affected-and-what-to-do](https://www.gov.uk/guidance/extended-producer-responsibility-for-packaging-who-is-affected-and-what-to-do)

## Classifying your organisation

**The actions required of organisations depends on whether they are classified as small or large.**

**An organisation is classed as small if either of the following apply:**

- The annual turnover is between £1 million and £2 million and they are responsible for supplying or importing more than 25 tonnes of packaging in the UK.
- The annual turnover is over £1 million and they are responsible for supplying or importing between 25 tonnes and 50 tonnes of packaging in the UK.

**An organisation is classed as large if both of the following apply:**

- The annual turnover is £2 million or more.
- They are responsible for supplying or importing more than 50 tonnes of packaging in the UK.

Guidance on the classification is available on the Government website:

[www.gov.uk/guidance/extended-producer-responsibility-for-packaging-who-is-affected-and-what-to-do#what-you-may-need-to-do](https://www.gov.uk/guidance/extended-producer-responsibility-for-packaging-who-is-affected-and-what-to-do#what-you-may-need-to-do).

## Household vs non-household packaging

EPR distinguishes between household and non-household packaging because the fees are levied on packing likely to become household waste.

The following is classified as non-household packaging:

- Secondary packaging
- Tertiary packaging

The following is classified as household packaging, unless it meets specific conditions:

- Primary packaging
- Shipment packaging

The specific conditions are:

- The organisation supplies the business or public institution, which is the end user of the packaging, or that business or public institution supplies goods to an end user with all the packaging removed.
- The organisation supplies packaging for a product designed only for use by a business or a public institution, and the packaging is not reasonably likely to be disposed of in a household bin or a public bin.
- The organisation is an importer and imports packaging into the UK which they discard without supplying it to anyone in the UK.

Detailed information is available on the Government website: [www.gov.uk/guidance/extended-producer-responsibility-for-packaging-how-to-assess-household-and-non-household-packaging](https://www.gov.uk/guidance/extended-producer-responsibility-for-packaging-how-to-assess-household-and-non-household-packaging).

## Action required

All organisations affected by the EPR, irrespective of their classification, need to collect and report packaging data.

All organisations affected must have an account with the Environment Agency for England, Natural Resources Wales for Wales, Scottish Environment Protection Agency for Scotland and the Northern Ireland Agency for Northern Ireland. To create an account, visit the Government website: [www.gov.uk/guidance/report-packaging-data](https://www.gov.uk/guidance/report-packaging-data).

# Data reporting

**Guidance on how to prepare and collect data required is available on the Government website:**

[www.gov.uk/guidance/how-to-collect-your-packaging-data-for-extended-producer-responsibility](https://www.gov.uk/guidance/how-to-collect-your-packaging-data-for-extended-producer-responsibility)

Large organisations must report the following data every six months:

- Packaging activity data. For example, supplying under their brand, packing or filling, or importing.
- Packaging type data. For example, if the packaging is household or non-household.
- Packaging class data, i.e. whether the packaging is primary, secondary, shipment or tertiary.
- Packaging material and weight data.

They must also collect information about the recyclability of some packaging. The Government website has information on the recyclability assessment methodology:

[www.gov.uk/guidance/recycling-assessment-methodology-how-to-assess-your-packaging-waste](https://www.gov.uk/guidance/recycling-assessment-methodology-how-to-assess-your-packaging-waste).

They may also need to report nation data. This is information about which nation in the UK packaging is supplied in and which nation in the UK packaging is discarded in. They must submit nation data for the 2025 calendar year by 1 December 2026 if any of the following apply:

- Supply filled or empty packaging directly to customers in the UK, where they are the end user of the packaging.
- Supply empty packaging to UK organisations that are either not legally obligated or are classed as a small organisation.
- Hire or loan out reusable packaging.
- Own an online marketplace where organisations that are based outside the UK sell their empty packaging and packaged goods to UK users.
- Import packaged goods into the UK for your own use and discard the packaging.

Small organisations must report the following data yearly:

- Packaging activity data.
- Packaging class data.
- Packaging material and weight data.

They do not need to:

- Report drinks containers as household and non-household. Only the weight and number of units used needs to be reported.
- Split plastic into 'rigid' and 'flexible' packaging material. It just needs to be reported as 'plastic'.

Check the Government website for information on reporting periods and submission deadlines: [www.gov.uk/guidance/packaging-data-check-reporting-periods-and-submission-deadlines](https://www.gov.uk/guidance/packaging-data-check-reporting-periods-and-submission-deadlines).

## Eco Modulation

Eco Modulation affects the waste management fees to be paid. Eco Modulation is based on the ease of recyclability of the materials. Although fees are not yet in place it is understood that harder to recycle materials will attract higher fees.

By 31 March 2026 it will be mandatory for labels to indicate recyclability on all primary and shipment packaging. The labelling of flexible films is delayed until 31 March 2027.

## Additional support

EPR Compliance Schemes are available via a range of consultancies. For a fee these organisations will help businesses calculate and report the required data.