WASTEPACK

PACKAGING EPR EXPLAINED FOR EDA MEMBERS

Tony Britten, Account Manager

TRUSTED BY
1500+
producers

FOUNDED IN
1997

one of the first approved
COMPLIANCE SCHEMES

MORE THAN
TWO
decades
experience in
PRODUCER
RESPONSIBILITY

Services include:

- ✓ Packaging EPR Compliance
- ✓ WEEE Compliance
- ✓ Plastic Packaging Tax
- ✓ Environmental Legislation
- ✓ WEEE Collections
- ✓ Net Zero & Carbon Management

EPR OVERVIEW

What is EPR?

Extended Producer Responsibility (EPR) is a UK policy that makes organisations responsible for the full environmental impact of the packaging they place on the market. It aims to incentivise the use of recyclable materials, improve recycling rates, and reduce packaging waste.

Why EPR?

EPR was introduced as part of the Government's 2018 Resources & Waste Strategy alongside other policy ambitions, such as DRS and consistent collections (now simpler recycling).

EPR reporting requirements provide essential insight into how packaging moves through the UK, where waste is generated, and where improvements are needed. This data will help to guide recycling infrastructure planning and ensures producers contribute fairly to the cost of managing packaging waste.

Who's Impacted by EPR?

Any business that supplies or imports packaging in the UK – and meets the required turnover and packaging volume thresholds – must report their packaging data and pay applicable fees under EPR.

ARE YOU OBLIGATED?

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OBLIGATED PRODUCER CRITERIA

You must take action to comply with EPR if all the following apply…

- You're an individual business, subsidiary or group
- You have an annual turnover of £1 million or more*
- You're responsible for over 25 tonnes of packaging in a calendar year (January to December)
- You carry out any of the 7 EPR packaging activities

WHAT IS PACKAGING?

Packaging is products made of any materials which are used for the **containment**, **protection**, **handling**, **delivery** and **presentation of goods** from the producer to the user or the consumer. This includes anything that is intended to be filled at the point of sale.

**Under the regulations, turnover must be based on the audited accounts filed with Companies House by 7 April of the reporting obligation year. For the 2026 Compliance Year, which relates to 2025 data reporting, this means using your turnover as recorded on 7 April 2025.*

PRODUCER TYPES

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Under EPR, businesses obligations depend on whether they are classed as a Small or Large Producer. This is determined by annual turnover and the amount of packaging it supplies or imports each year.

Each producer type has different registration fees, responsibilities and reporting requirements.

The table shows the turnover and packaging thresholds that determine this:

	TURNOVER		
TONNAGE	**Under £1m**	**£1m to £2m**	**More than £2m**
Under 25 Tonnes	No Obligation	No Obligation	No Obligation
25 to 50 Tonnes	No Obligation	**Small Producer**	**Small Producer**
More than 50 Tonnes	No Obligation	**Small Producer**	**Large Producer**

Tonnage *= packaging supplied or imported in the calendar year 2 years prior to the relevant obligation year under all 7 activities*

Turnover *= turnover as of 7th April in the reporting year (the year before the relevant obligation year)*

Example *= for a company operating in the 2026 relevant obligation year (2025 data reporting), this would be tonnage of packaging supplied/imported in 2024, and turnover as of 7th April 2025*

OBLIGATED PRODUCER CRITERIA

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There are 7 packaging activities to report on, these include:

- **Brand Owner** - Packaging supplied under your brand
- **Packer/Filler** - Unbranded packaging you pack or fill
- **Importer** - Packaging you import
- **Distributor** - Manufacturing or importing empty packaging that you supply on as empty
- **Service Provider** - Packaging you hire or loan out to other organisations
- **Online Marketplace (OMP)** - Packaging supplied by a non-UK business through an online marketplace that you own
- **Seller** *(nation reporting only)* - Supplying packaged goods to a consumers or organisations (e.g. businesses) where they are the end user (e.g. they remove/recycle/reuse the packaging)

A business may perform more than one of these activities. When calculating your tonnage towards the thresholds you must consider packaging supplied or imported under all 7 activities and each item of packaging must only be counted once, even if more than one activity is performed.

For wholesalers, the relevant packaging activity is (at minimum) 'selling'.

An 'end user' may remove, reuse, recover or dispose of packaging supplied to them by a wholesaler.

WHAT DOES 25T OF PACKAGING LOOK LIKE?

Packaging weights will of course vary due to type and dimensions. However, 25 tonnes of packaging a year (around half a tonne a week) is roughly:

- 833,000 small (primary) 226x 121x 89mm cardboard boxes (0.03kg each)
- 30,000 large (secondary) 400x 600x 320mm cardboard boxes (0.84kg each)
- 10,500 300m rolls of 500mmx35m 17micro per pallet wrap (0.28kg/pallet)
- 1,400 1200 x 1000mm pallets (18kg each)

EPR FINANCING & REPORTING OBLIGATIONS

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Calculated from Biannual LP Reporting

LA Waste Disposal Fee

A financing obligation that only applies to **Large Producers (LP)** 'household' packaging*.

Recycling Obligation

A financing obligation that only applies to **Large Producers (LP)**.

Annual SP Reporting

SMALL PRODUCER

Reporting Only

A reporting obligation that applies only to **Small Producers (SP)**.

Most likely obligation for EDA members

Annual SP or LP Reporting

Nation Reporting

A reporting obligation that can apply to **Large and Small producers** that carry out certain packaging activities*.

Do you think you are obligated under EPR?

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