

Recycled Content in Plastic Packaging under the PPWR

The legal obligations, the official definitions and the practical application for packaging producers and users

Regulation (EU) 2025/40 on packaging and packaging waste (PPWR)

Edition II — August 2026

Informative document. This material summarises and explains legal provisions in force at the date of writing, based exclusively on the primary sources listed in the bibliography. It does not constitute legal advice. For compliance decisions, consult the official text of the legal acts and, where appropriate, a legal adviser.

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What changed since Edition I

Edition II adds two chapters and corrects two points.

- A new chapter on **Commission guidance C(2026) 3702** of 5 June 2026, which establishes who occupies the manufacturer position along the supply chain.
- A new chapter on **Directive (EU) 2024/825**, the second legal regime governing environmental claims on packaging. National measures apply from 27 September 2026.
- Category (c) in the Chapter 8 table is now explicitly marked as not limited to PET.
- The name of the in-house monomaterial film range is spelled correctly.

Introduction

Recycled content has become, within a few years, one of the central topics of the plastic packaging industry. Brand owners specify percentages of recycled material in their tender documents. Suppliers promote "PCR" granulates with variable definitions. And European legislation introduces, for the first time, binding targets across the whole Union.

An unusually large number of misconceptions circulate around the subject. Some are sustained by the market's own commercial material: that all packaging should contain recycled plastic as early as 2026; that scrap reground in the factory counts as recycled content in the legal sense; that "recycled" and "PCR" are synonyms; that recyclable packaging automatically satisfies the recycled content requirement. Every one of these statements is false. The cost of building commercial decisions on them, from contract clauses to equipment investment, can be considerable.

This document answers those questions exclusively from primary sources: Regulation (EU) 2025/40, quoted paragraph by paragraph from the English version published in the Official Journal, the food contact legislation and the international standard that defines the industry terminology. Where the law has not yet settled an answer, as is the case with the calculation methodology, the document says so explicitly rather than filling the gap with assumptions.

1. Purpose of this document

1.1. Who this guide is for

The guide is written for economic operators in the plastic packaging value chain: producers of flexible and rigid packaging, brand owners, importers and distributors. And for the procurement, quality, sustainability and compliance teams that need to assess the recycled content requirements before the application dates.

1.2. The questions it clarifies

- What "recycled content" and "post-consumer plastic waste" mean, legally, in Regulation (EU) 2025/40.
- Why post-consumer recycled material (PCR) and post-industrial recycled material (PIR) are not equivalent, and what consequences the distinction has for compliance.
- Which minimum percentages apply, to which packaging categories and from which dates.
- What the exceptions, possible derogations and adjustment mechanisms in the Regulation are.
- Who carries the legal responsibility along the supply chain.
- What additional conditions apply to packaging intended for contact with food.
- How the percentage can be demonstrated, and the current status of the official calculation and verification methodology.

1.3. What it does not cover

The document deals with the other PPWR obligations only to the extent that they intersect the recycled content topic. Recyclability and performance grades are in Article 6, substance restrictions

in Article 5, labelling in Article 12, packaging minimisation in Article 10, re-use targets in Article 29 and following. National extended producer responsibility schemes are not analysed in detail.

1.4. Method

Every normative statement is supported by a primary source: the legal act, the article and, where relevant, the paragraph and point. Quotations from Regulation (EU) 2025/40 are taken verbatim from the English version published in the Official Journal of the European Union. Where a term commonly used in the industry has no legal definition, for example "PCR" or "PIR", this is flagged explicitly and the definition is taken from the relevant international standard.

2. Key takeaways

The table below summarises the document's answers to the most frequent questions. Each answer is developed in the chapters indicated.

Question	Answer	Source
Is there a general obligation in 2026 to include recycled content in plastic packaging?	No. The PPWR applies from 12 August 2026. The minimum thresholds become binding only from 1 January 2030, or later, depending on the implementing act.	Art. 71 and Art. 7(1)
When do the targets become binding?	From 1 January 2030 or 3 years from the entry into force of the implementing act on the methodology, whichever is the latest.	Art. 7(1)
Can recycled material be used before 2030?	Yes. The PPWR does not prohibit voluntary use. For food contact, Reg. (EU) 2022/1616 and Reg. (EC) No 1935/2004 apply.	Chapter 10
Is our own production scrap PCR?	No. It does not come from products placed on the market, so it is not "post-consumer plastic waste".	Art. 3(1), point 48; Chapter 6
Can internal scrap still be reused in production?	Yes, where the process and, for food contact, the applicable legislation allow it. It is a legitimate industrial practice. It does not, however, contribute to the Article 7 thresholds.	Chapter 5
What threshold applies to a flexible PE or PP film for contact-sensitive products?	10% from 1 January 2030 and 25% from 1 January 2040.	Art. 7(1)(b) and 7(2)(b)
What threshold applies to other plastic packaging, for example stretch film or industrial sacks?	35% from 1 January 2030 and 65% from 1 January 2040.	Art. 7(1)(d) and 7(2)(d)
Is the percentage calculated for each individual pack?	No. It is calculated for each plastic part of the packaging, as an average per manufacturing plant and year.	Art. 7(1)
Is there an official calculation and verification methodology?	Not yet. The Commission must adopt it through implementing acts by 31 December 2026.	Art. 7(8)
Are there exceptions?	Yes, two separate lists. Paragraph 4 excludes eight categories, among them packaging of medicinal products, of medical devices, of food for infants, and compostable plastic packaging. Paragraph 5 adds two more.	Art. 7(4) and (5)

Question	Answer	Source
Who is legally responsible?	The manufacturer or the importer. The Commission guidance of 5 June 2026 shows that the manufacturer is, as a rule, the brand owner.	Art. 7(6); C(2026) 3702
Does recycled content affect EPR fees?	It may. EPR financial contributions may be modulated based on the percentage of recycled content.	Art. 7(7)

How to read the references

Throughout this document, references of the form "Article 7(1), point (b)" refer to Regulation (EU) 2025/40 (PPWR), unless another legal act is indicated. The full text, in English, is freely available on EUR-Lex; the exact address is in the bibliography.

3. What "recycled content" means: the official terminology

Before any discussion about percentages, we must establish precisely which material we are talking about. One essential point, rarely stated correctly in market materials: **the terms "PCR" and "PIR" appear nowhere in the text of the PPWR**. The Regulation works with the notion of "recycled content recovered from post-consumer plastic waste" and defines "post-consumer plastic waste" in Article 3. "PCR" and "PIR" are industry abbreviations whose reference definitions come from the international standard ISO 14021 on environmental claims.

3.1. The definitions in Regulation (EU) 2025/40

Post-consumer plastic waste

'post-consumer plastic waste' means waste that is plastic and that has been generated from plastic products that have been placed on the market or supplied for distribution, consumption or use in a third country in the course of a commercial activity, whether in return for payment or free of charge;

Regulation (EU) 2025/40, Article 3(1), point (48)

The key element of the definition is the condition that the plastic product has been **placed on the market**, or supplied for distribution, consumption or use. A material that has never left the factory does not come from a product placed on the market. A trimmed edge, a rejected roll, a production start-up. None of them can generate "post-consumer plastic waste", however clean or well regranulated it may be. This is the legal basis of the entire PIR/PCR distinction, analysed in Chapter 6.

The definition is wider than the colloquial sense of "household waste". Waste generated by commercial, industrial or institutional users also falls within "post-consumer", provided the product was previously placed on the market. The pallet wrap removed and discarded by a logistics centre that received the goods is post-consumer waste, even though it never passed through a household.

Contact-sensitive packaging

'contact-sensitive packaging' means packaging that is intended to be used for products falling within the scope of Regulations (EC) No 1831/2003, (EC) No 1935/2004, (EC) No 767/2009, (EC) No 1223/2009, (EU) 2017/745, (EU) 2017/746, (EU) 2019/4 or (EU) 2019/6, or of Directives 2001/83/EC, 2002/46/EC or 2008/68/EC [...];

Regulation (EU) 2025/40, Article 3(1), point (49), quoted with omissions marked [...]

The "contact-sensitive" category is therefore defined by reference to sectoral legislation. It covers far more than food: food contact materials, cosmetic products, medicinal products for human and veterinary use, medical devices, food supplements, feed additives and feed. Documents that split the PPWR thresholds into "food" and "non-food" oversimplify. The packaging of a cosmetic cream is just as contact-sensitive as that of coffee.

Secondary raw materials

'secondary raw materials' means materials that have undergone all necessary checking and sorting and been obtained through recycling processes and can substitute primary raw materials;

[Regulation \(EU\) 2025/40, Article 3\(1\), point \(47\)](#)

The Regulation does not define "virgin plastic". The term used in the text is "primary raw materials", meaning materials that have not been through a recycling process. "Virgin plastic" remains an industry term for polymer produced directly from monomers of fossil or biogenic origin.

3.2. The ISO 14021 definitions for the industry terms

ISO 14021 is the international reference for the terms "pre-consumer material" and "post-consumer material" used in recycled content certifications. We render the meaning of the definitions; the full text is available in the standard.

- **Post-consumer material:** material generated by households or by commercial, industrial or institutional facilities in their role as end users of the product, which can no longer be used for its intended purpose. It includes returns of material from the distribution chain.
- **Pre-consumer material:** material diverted from the waste stream during a manufacturing process. The standard explicitly excludes the reutilisation of materials generated in a process and capable of being reclaimed within the same process that generated them, that is rework, regrind and internal scrap.

Practical consequence

Under ISO 14021, trimmed edges that are regranulated and fed back into the same extrusion line are not even "pre-consumer recycled material". They are simply part of the manufacturing process. A "recycled content" certificate that counts such material is incorrect even by the industry standard, not only under the PPWR.

3.3. Industry terminology: working definitions

Term	What it means	Status
PCR (Post-Consumer Recycled)	Recycled material obtained from post-consumer waste within the meaning of ISO 14021. Corresponds to the PPWR notion of "recycled content recovered from post-consumer plastic waste".	Industry term; functional equivalent of the PPWR terminology
PIR (Post-Industrial Recycled)	Recycled material obtained from pre-consumer industrial waste, for example the conversion waste of another processor.	Industry term; does NOT qualify for Art. 7
rPE / rPP / rPET	Recycled polyethylene, polypropylene and PET respectively. The "r" prefix does not by itself indicate post-consumer origin. This must be verified in the batch documentation.	Industry terms

Term	What it means	Status
Mechanical recycling	Physical reprocessing of waste: sorting, grinding, washing, extrusion and regranulation, without changing the chemical structure of the polymer.	The dominant technology today
Chemical recycling	Breaking the polymer down into monomers or feedstock, by depolymerisation or pyrolysis, and repolymerising. Produces polymer with properties equivalent to virgin material.	Technologies under development; subject to the sustainability criteria of Art. 7(9)
Closed loop	Recycling a product into the same type of application, for example PET bottle to PET bottle.	Industry term
Open loop	Recycling into an application different from the original one, for example PET bottle to textile fibre.	Industry term

One further point that can be verified directly in the text: the PPWR does not contain the term "mass balance" and does not define "pre-consumer material". How recycled content from chemical recycling will be allocated and accounted for is to be settled by the calculation methodology adopted by the Commission under Article 7(8). Until then, any categorical statement about the acceptance or rejection of the mass balance approach is speculative.

4. What PCR is

Post-consumer recycled material is polymer recovered from plastic products that have been placed on the market, reached the end user and become waste. For flexible packaging, the typical feedstock is film collected separately from the municipal or commercial stream, and the result is rPE or rPP granulate.

4.1. The path of the material

- **Placing on the market and use.** The pack performs its function: it protects, transports, informs. Only after this step can the material become, legally, "post-consumer".
- **Separate collection.** The waste is collected in the Union, under the PPWR and the national rules transposing Directive 2008/98/EC. Or, in a third country, under equivalent standards, as set out in Article 7(3), point (a).
- **Sorting.** Sorting facilities separate streams by polymer, frequently by NIR spectroscopy, and by format. Polyolefin films end up in dedicated PE or PP film streams.
- **Recycling.** The recycler grinds, washes, dries and extrudes the material, with melt filtration and, for demanding applications, decontamination steps. The result is recycled granulate, a "secondary raw material" within the meaning of Article 3, point (47).
- **Reintegration in production.** The packaging producer doses the granulate alongside virgin polymer, in the proportion and in the layers compatible with the technical requirements and, where relevant, with the food contact legislation.

4.2. The commercial specification of PCR material

Commercially, "PCR" is not a sufficient technical specification. Two batches of post-consumer rPE can differ significantly in melt flow index, gel and impurity content, colour and odour. The sources of that difference are the collection stream, the recycler's technology and the degree of sorting.

For integration into flexible films, at least four things matter: the documented post-consumer origin of the waste, the technical data sheet of the granulate, batch-to-batch stability and, for food contact, the compliance of the recycling process with Regulation (EU) 2022/1616.

5. What PIR is

Post-industrial recycled material comes from waste generated in manufacturing processes, before any product has reached an end user. In a flexible packaging plant, the typical sources are:

- **Trimmed edges (edge trim):** the side strips removed at extrusion and at slitting to obtain the final web width. A continuous, clean stream of known composition.
- **Production start-ups and shutdowns:** the material extruded until the process parameters stabilise.
- **Rejected rolls:** output that is non-conforming dimensionally, optically or in print.
- **Job changes:** the transition material between two formulations, colours or structures.
- **Conversion waste:** die-cuts, offcuts from bag making, winding cores with film remnants.

This material has real value. It is clean, traceable and of known composition, and regranulating and reusing it reduces raw material consumption and cost. A well-run plant systematically recovers its production waste, internally or by selling it to regranulators. What this material cannot do is count as "recycled content" within the meaning of Article 7.

6. Why PIR is not PCR

The distinction is not a marketing convention. It follows directly from the letter of the Regulation. Article 7(1) and (2) require a minimum percentage of "recycled content recovered from **post-consumer plastic waste**", and Article 3, point (48) defines that waste by the condition that the product of origin has been placed on the market. Production waste does not meet the condition, whatever the quality of the regranulation.

6.1. The legal turning point

The turning point is placing on the market. In the production waste circuit, the material never leaves the sphere of production: from the perspective of the definition, it stays outside the notion of "post-consumer". In the post-consumer circuit, the pack was placed on the market, was used and became waste at the end user. Only that material, once collected and recycled under the conditions of Article 7(3), can be counted towards the minimum thresholds.

6.2. Three frequent borderline cases

- **Regranulate bought from a third party.** The fact that the material was purchased does not turn it into PCR. If the regranulator produced it from industrial waste, that is the trimmings of another plant, the material remains pre-consumer. The origin must be verified in the batch documentation, not inferred from the commercial name "regranulate" or "recycled".
- **Waste from the packing customer.** Film supplied to a customer and rejected by them on the packing line raises a legitimate question. The film was placed on the market, by sale, but the packed product never reached an end user in the usual sense. Such borderline cases will be settled by the calculation methodology under Article 7(8). Until then, prudence requires not counting them as post-consumer without documented confirmation.
- **Pallet wrap from a warehouse.** It was placed on the market and used by a commercial operator as the end user of the packaging. It is post-consumer waste, even though it never passed through a household. "Post-consumer" does not mean "household".

6.3. Why the legislator drew this line

The objective of Article 7 is to create stable demand for the material that results from collecting and recycling waste that has reached users. That is the difficult and costly stream, the one that otherwise ends in landfill or incineration. Reintroducing one's own production waste is a normal industrial practice, decades old. It needs no legislative incentive and extracts not a single kilogram of plastic from society's waste stream. If internal scrap counted, the thresholds could be met without any contribution to the real circular economy.

7. What the PPWR actually says: Article 7, paragraph by paragraph

This chapter does not paraphrase. It reproduces verbatim the relevant paragraphs of Article 7, in the English version published in the Official Journal, and explains each of them in practical terms.

7.1. Paragraph 1: the 2030 thresholds

1. By 1 January 2030 or 3 years from the date of entry into force of the implementing act referred to in paragraph 8 of this Article, whichever is the latest, any plastic part of packaging placed on the market shall contain the following minimum percentage of recycled content recovered from post-consumer plastic waste, per packaging type and format as referred to in Table 1 of Annex II, calculated as an average per manufacturing plant and year:

- (a) 30 % for contact-sensitive packaging made from polyethylene terephthalate (PET) as the major component, except single-use plastic beverage bottles;
- (b) 10 % for contact-sensitive packaging made from plastic materials other than PET, except single-use plastic beverage bottles;
- (c) 30 % for single-use plastic beverage bottles;
- (d) 35 % for plastic packaging other than those referred to in points (a), (b) and (c) of this paragraph.

[Regulation \(EU\) 2025/40, Article 7\(1\)](#)

Practical reading. Four elements deserve emphasis.

- **The 1 January 2030 date is conditional.** The later of two dates applies: 1 January 2030, or 3 years from the entry into force of the act on the methodology. If the methodology is delayed beyond 1 January 2027, the deadline moves automatically.
- **The obligation applies to each "plastic part".** Not to the pack as a whole. In a composite pack, for example a container with a cap and a label, each plastic component must reach the applicable percentage individually. Components below 5% of the total weight are the exception, under paragraph 5, point (b).
- **The calculation is an average per manufacturing plant and year.** Individual packs are not measured. What counts is the annual average at plant level, for the packaging type and format concerned.
- **The categories are defined legally, not commercially.** "Contact-sensitive" refers to the definition in Article 3(1), point (49) and covers food, cosmetics, pharmaceuticals, medical devices, feed and supplements. Not only "food".

7.2. Paragraph 2: the 2040 thresholds

2. By 1 January 2040, any plastic part of packaging placed on the market shall contain the following minimum percentage of recycled content recovered from post-consumer plastic waste, per packaging type and format as referred to in Table 1 of Annex II, calculated as an average per manufacturing plant and year:

- (a) 50 % for contact-sensitive packaging made from PET as the major component, except single-use plastic beverage bottles;
- (b) 25 % for contact-sensitive packaging made from plastic materials other than PET, except single-use plastic beverage bottles;
- (c) 65 % for single-use plastic beverage bottles;
- (d) 65 % for plastic packaging other than those referred to in points (a), (b) and (c) of this paragraph.

[Regulation \(EU\) 2025/40, Article 7\(2\)](#)

Practical reading. The 2040 thresholds are significantly higher, but not final. Article 7(14) requires the Commission, by 12 February 2032, to review the application of the 2030 thresholds and the feasibility of the 2040 ones, and where appropriate to propose their legislative amendment. Investment planning should therefore treat the 2040 thresholds as a confirmed direction whose level remains subject to review.

7.3. Paragraph 3: the conditions on the origin of the waste

3. For the purposes of this Article, recycled content shall be recovered from post-consumer plastic waste that:

- (a) has been collected within the Union pursuant to this Regulation or the national rules transposing Directives 2008/98/EC and (EU) 2019/904, as relevant, or that has been collected in a third country in accordance with standards for separate collection to promote high-quality recycling equivalent to those referred to in this Regulation and Directives 2008/98/EC and (EU) 2019/904, as relevant; and
- (b) where applicable, has been recycled in an installation located within the Union to which Directive 2010/75/EU [...] applies, or that has been recycled in an installation located in a third country to which rules concerning the prevention and reduction of emissions into air, water and land associated to the recycling operations apply, and those rules are equivalent to those [...] established in accordance with Directive 2010/75/EU [...].

[Regulation \(EU\) 2025/40, Article 7\(3\), quoted with omissions marked \[...\]](#)

Practical reading. Not every "post-consumer" granulate on the world market qualifies. The waste must have been collected in the Union under the European framework. Or, if it comes from a third country, collected and recycled under equivalent standards. Their assessment and certification, including through third-party audit, will be regulated by the implementing acts under paragraph 10. For procurement, this means the traceability of the waste origin becomes part of the compliance file, especially for imports of recycled granulate.

7.4. Paragraphs 4 and 5: the two lists of exceptions

The Regulation has **two** separate lists of situations in which paragraphs 1 and 2 do not apply. Confusing them is frequent and costly, because invoking the wrong article in the technical documentation produces non-compliance at inspection.

Paragraph 4 excludes eight categories, through points (a) to (h):

Category	Points	Scope
Packaging of medicinal products	(a), (d), (h)	Immediate packaging of medicinal products for human and veterinary use. Outer packaging, where it is necessary to preserve the quality of the medicinal product. Packaging of supplies, components and immediate packaging components for the manufacturing of those medicinal products.
Medical devices	(b), (c)	Contact-sensitive plastic packaging of medical devices, devices exclusively destined for research use and investigational devices covered by Regulation (EU) 2017/745. Contact-sensitive plastic packaging of in vitro diagnostic medical devices covered by Regulation (EU) 2017/746.
Food for infants and for special medical purposes	(g)	Contact-sensitive plastic packaging for food intended only for infants and young children, food for special medical purposes, and packaging for drinks and food typically used for young children, as referred to in Regulation (EU) No 609/2013.
Transport of dangerous goods	(f)	Packaging used for the transport of dangerous goods in accordance with Directive 2008/68/EC.
Compostable plastic packaging	(e)	Excluded as such from the recycled content thresholds.

Paragraph 5 adds two more:

5. Paragraphs 1 and 2 shall not apply to:

(a) plastic packaging that is intended to come into contact with food where the quantity of recycled content poses a threat to human health and results in non-compliance of packaged products with Regulation (EC) No 1935/2004;

(b) any plastic part representing less than 5 % of the total weight of the whole packaging unit.

[Regulation \(EU\) 2025/40, Article 7\(5\)](#)

Practical reading. Point (a) recognises the priority of food safety, but it does not apply automatically. It requires **two cumulative conditions**, joined by "and": the recycled content poses a threat to human health **and** results in non-compliance with Regulation (EC) No 1935/2004. Both must be demonstrated for the specific structure, in the technical documentation. Point (b) exempts minor components: a degassing valve on a coffee pouch or a closure strip below 5% of the weight of the packaging unit does not have to reach the threshold individually.

The Article 6 list is not the same

Article 6(11) has its own list of exceptions, but that one concerns the recyclability requirements, not recycled content. The lists resemble each other and do not overlap. Article 6 adds sales packaging made of lightweight wood, cork, textile, rubber, ceramic, porcelain or wax. Conversely, compostable plastic packaging and packaging of pharmaceutical supplies appear only in Article 7.

The review dates differ too. The Article 6 exceptions are reviewed by 1 January 2035, under Article 6(12). The Article 7(4) list is assessed by 1 January 2028, under Article 7(12).

7.5. Paragraph 6: demonstrating compliance

6. Compliance with the requirements set out in paragraphs 1 and 2 of this Article shall be demonstrated by manufacturers or importers in the technical information concerning the packaging referred to in Annex VII.

[Regulation \(EU\) 2025/40, Article 7\(6\)](#)

Practical reading. The burden of proof sits with the manufacturer and the importer, and the vehicle is the technical information referred to in Annex VII, part of the PPWR's EU declaration of conformity system, Article 39 and Annex VIII. The recycled content percentage therefore becomes a documented and auditable statement, not a marketing claim. Who exactly the "manufacturer" is, is set out in Chapter 9.

7.6. Paragraph 7: the link to EPR fees

7. The financial contributions paid by producers in order to comply with their extended producer responsibility obligations as laid down in Article 45 may be modulated based on the percentage of recycled content used in the packaging. Any such modulation shall take into account sustainability criteria of the recycling technologies and the environmental costs for the purposes of recycled content.

[Regulation \(EU\) 2025/40, Article 7\(7\)](#)

Practical reading. Recycled content can become a cost advantage, not only an obligation. The wording is permissive, "may be modulated", so the concrete implementation depends on each Member State and on the applicable scheme.

7.7. Paragraphs 8 to 11: the calculation and verification methodology

8. By 31 December 2026, the Commission shall adopt implementing acts establishing the methodology for the calculation and verification of the percentage of recycled content recovered from post-consumer plastic waste recycled and collected within the Union in accordance with the conditions set out in paragraph 3 of this Article, as well as the format for the technical documentation referred to in Annex VII. [...] The verification methodology may include the obligation to carry independent third-party audits [...].

[Regulation \(EU\) 2025/40, Article 7\(8\), quoted with omissions marked \[...\]](#)

Paragraph 9 provides, also by 31 December 2026, for delegated acts with sustainability criteria for recycling technologies. The consequence matters for procurement: recycled content will only be allowed to come from waste recycled in installations that meet those criteria, in the Union, or equivalent standards, in third countries.

Paragraph 10 provides for the methodology for assessing and certifying equivalence for third countries, including through third-party audit. Paragraph 11 sets a separate deadline: from 1 January 2029, or 24 months from the entry into force of the act under paragraph 8, whichever is the latest, the calculation and verification of the percentage must comply with the rules of that act.

Status at the time of writing

At the time of writing, the official calculation and verification methodology has not yet been published. Any recycled content figure declared today rests on voluntary certification schemes and supplier

documentation. Useful and recommended, but they will have to be aligned with the official methodology once it is adopted. Monitoring the Commission's acts is, until then, a compliance task in its own right.

7.8. Paragraphs 12 to 15: the adjustment and review mechanisms

- **Paragraph 12:** by 1 January 2028, the Commission assesses the need for derogations from the thresholds in paragraph 1, points (b) and (d). These are exactly the categories relevant to PE and PP films. The assessment also covers the need to revise the list of exceptions in paragraph 4. Where suitable recycling technologies are not authorised or not sufficiently available in practice, the Commission may adopt delegated acts amending the scope, timing or level of the percentages.
- **Paragraph 13:** where the lack of availability or excessive prices make compliance excessively difficult, the Commission may adjust the percentages by delegated act. Only in exceptional cases, with severe adverse effects for health, the security of food supply or the environment.
- **Paragraph 14:** by 12 February 2032, the Commission reports on the application of the 2030 thresholds and on the feasibility of the 2040 ones, where appropriate with a legislative proposal for amendment.
- **Paragraph 15:** also by 12 February 2032, the Commission assesses the appropriateness of recycled content measures or targets for packaging materials other than plastics.

8. Packaging categories and the mandatory percentages

The table consolidates the thresholds of Article 7(1) and (2), with typical examples for flexible packaging. The exact classification is made by packaging type and format, in accordance with Table 1 of Annex II, and by the packed product, under the "contact-sensitive" definition in Article 3(1), point (49).

Category (Art. 7)	Typical examples	Minimum from 1.01.2030*	Minimum from 1.01.2040
(a) Contact-sensitive, made from PET as the major component, excluding single-use beverage bottles	PET thermoformed trays and films for food	30%	50%
(b) Contact-sensitive, made from plastics other than PET, excluding single-use beverage bottles	Flexible PE or PP films and pouches for food, cosmetics, supplements and feed. EcoMonoFilm monomaterial food packaging.	10%	25%
(c) Single-use plastic beverage bottles (whatever the polymer)	Bottles for water and soft drinks, most often PET, but the category also includes HDPE and PP	30%	65%
(d) Other plastic packaging	Pallet stretch film, industrial sacks, carrier bags, packaging for products that are not contact-sensitive	35%	65%

* Or 3 years from the entry into force of the implementing act on the methodology, if that date is later; Article 7(1). The percentages apply to each plastic part of the packaging, calculated as an average per manufacturing plant and year.

8.1. How to classify correctly

- **Step 1, the packed product:** does the product fall under any of the acts listed in Article 3(1), point (49)? Food, cosmetics, medicinal products, medical devices, feed, supplements. If so, the packaging is contact-sensitive.
- **Step 2, the main polymer:** PET as the major component leads to category (a). Any other plastic, PE, PP or PS, leads to category (b). For flexible polyolefin films, the relevant category is almost always (b).
- **Step 3, the format:** single-use beverage bottles have their own category, (c), regardless of contact sensitivity and regardless of polymer.
- **Step 4, everything else:** whatever does not fall under (a) to (c) is category (d), with the highest 2030 threshold: 35%.
- **Step 5, the exceptions:** check the list in Article 7(4) and the 5% per-component exemption in Article 7(5), point (b).

A note for flexible packaging buyers

The asymmetry between categories (b) and (d) matters commercially. The same PE film can carry a 10% threshold if it packs a food product and a 35% threshold if it packs a product that is not contact-sensitive. The classification follows the intended use of the packaging, and the technical documentation must reflect it consistently.

9. Who the manufacturer is: the Commission guidance of 5 June 2026

Article 7(6) places the burden of proof on "manufacturers or importers". The Regulation does not say in its text, however, who concretely occupies that position in a chain where design, production and filling of the pack are carried out by different companies. The answer comes from Commission guidance **C(2026) 3702 of 5 June 2026**.

9.1. The single-manufacturer principle

The guidance establishes that, for each packaging unit, there is **a single manufacturer** along the supply chain. For sales packaging and grouped packaging, the manufacturer is as a rule the entity that fills the pack, that is the **brand owner** of the packed product. The reason: it determines the specifications and controls the design. Where there is no brand, the criterion becomes design responsibility: the manufacturer is the entity that defines the packaging design.

9.2. The micro-enterprise exception

If the brand owner is a micro-enterprise, below 10 employees and below EUR 2 million annual turnover, and the packaging supplier is established in the same Member State, then the supplier becomes the manufacturer within the meaning of the Regulation. It takes over the technical documentation and declaration of conformity obligations.

9.3. What each economic operator owes

Economic operator	What it owes for recycled content
Brand owner (general rule)	Presumed manufacturer. Responsible for compliance with Article 7, for the technical documentation in Annex VII, for the conformity assessment under Article 38 and for the EU declaration of conformity.
Importer (packaging from outside the Union)	Responsible for packaging brought in from outside the Union. Provides the same documentation and verifies that the declaration of conformity exists before placing on the market.
Packaging supplier to a micro-enterprise brand owner	Becomes the manufacturer and takes over the full obligations: technical documentation, conformity assessment, declaration of conformity.
Converter without an own brand	Article 16 requires suppliers to make available to the manufacturer all information and documentation necessary to demonstrate conformity, including the technical documentation in Annex VII, in a language easily understood by the manufacturer, on paper or electronically.
Raw material supplier (rPE, rPP producer)	Recycled content certificates per batch. Certification of the recycling process. Traceability of the post-consumer origin. For food contact, evidence that the process is authorised under Regulation (EU) 2022/1616.

The legal reporting obligation sits with the manufacturer. The operational pressure, however, moves down to the converter. The brand owner asks for structures with rPE and rPP integrated, in

order to cover its own obligations. A converter with insufficient documentation risks being dropped from approved supplier lists, even without holding the direct Article 7 obligation. Contracts should allocate these documentation duties explicitly.

10. Recycled content and food contact

The PPWR thresholds do not suspend food safety legislation. On the contrary, Article 7(5), point (a) expressly enshrines it as a limit to the obligation. The use of recycled plastic in food packaging is governed by a framework of its own, which operates in parallel with the PPWR.

10.1. The applicable legal framework

- **Regulation (EC) No 1935/2004** — the general framework for materials intended to come into contact with food. Materials must not transfer constituents to food in quantities that could endanger human health or unacceptably change the composition or organoleptic properties.
- **Regulation (EU) No 10/2011** — the specific measure for plastic materials and articles: the list of authorised monomers and additives, the overall and specific migration limits, the testing rules.
- **Regulation (EU) 2022/1616** — the specific measure for recycled plastic materials intended for food contact. It is the act that decides, in practice, whether and how PCR can end up in food packaging.

10.2. What Regulation (EU) 2022/1616 requires

- **Suitable technologies and authorised processes.** Mechanical recycling of post-consumer PET is the established technology, with decontamination processes evaluated individually by EFSA and authorised through Commission decisions. For other situations, the Regulation provides a novel technologies regime, with monitoring and evaluation with a view to qualification.
- **EFSA evaluation.** The European Food Safety Authority evaluates the decontamination capability of each process, that is the reduction of potential contaminants below risk levels, before authorisation. The authorisation itself is granted by the Commission.
- **The Union register.** Recyclers, technologies, processes and installations are subject to registration in a public Union register. Packers and users can verify the status of a recycled material supplier.
- **Quality, documentation and traceability.** The Regulation requires quality assurance systems, declarations of compliance along the chain and batch traceability requirements, from the input waste to the recycled material delivered.

10.3. The practical situation by polymer

Polymer	Food contact with PCR — the practical situation
rPET	A mature route. Decontamination processes for post-consumer PET evaluated by EFSA and authorised; food contact rPET is commercially available at scale.
rPE / rPP (mechanical recycling)	A difficult route. Polyolefins absorb contaminants more readily than PET, and demonstrating decontamination at the required level is the main challenge. Processes for direct food contact remain, at present, the exception. Exactly this reality is why Article 7(12) provides for reassessment by 2028 and possible derogations for the non-PET categories.

Polymer	Food contact with PCR — the practical situation
rPE / rPP (chemical recycling)	The polymer resulting from depolymerisation or pyrolysis followed by repolymerisation has purity equivalent to virgin material, which simplifies the food safety problem. Industrial availability and cost remain the main limitations, and accounting for Article 7 depends on the methodology in preparation.

10.4. Design solutions until the rPE and rPP food market matures

- Use PCR in the parts of the portfolio that are not contact-sensitive, category (d). Food safety constraints do not apply there, and the threshold is the highest anyway.
- Multilayer structures in which the food contact layer is virgin and the non-contact layers integrate recycled material. Subject to the functional barrier requirements and to verifying that the solution is compatible with Regulation (EU) 2022/1616 for the specific case.
- Early qualification of suppliers: the status of processes in the Union register, decontamination documentation, batch stability.
- Monitoring of the delegated and implementing acts. Any derogations for the non-PET categories will redraw the exact timetable of obligations for PE and PP food films.

11. Claims on the pack: the second legal regime

An "X% recycled material" statement printed on the pack is not governed by the PPWR alone. Consumer law on environmental claims applies in parallel. Treating the two regimes separately risks being compliant with one and non-compliant with the other.

11.1. What the PPWR provides

Article 12 sets the framework for packaging labelling, including the possibility of marking packaging with a label carrying information on the recycled content share. The labelling obligations apply from 12 August 2028, or 24 months from the entry into force of the implementing acts provided for in Article 12, whichever is the latest.

11.2. What Directive (EU) 2024/825 provides

Directive (EU) 2024/825 amends Directive 2005/29/EC on unfair commercial practices. Member States apply the national measures from **27 September 2026**.

The Directive adds to the blacklist of practices prohibited in all circumstances two points that bear directly on packaging:

- **Point 4a:** making a generic environmental claim for which the trader is not able to demonstrate recognised excellent environmental performance.
- **Point 4b:** making an environmental claim about the entire product when it concerns only a certain aspect of the product.

Recital 9 of the Directive explicitly lists terms such as "biodegradable" among the examples of generic claims. A statement such as "eco-friendly packaging" on a film that contains a share of recycled material falls squarely under point 4b.

The practical rule

Do not publicly declare a percentage you cannot prove with the documentation described in Chapter 7.5. And phrase the claim concretely, tied to the aspect measured: "contains a minimum of 30% post-consumer recycled material in the outer layer" is verifiable. "Eco-friendly packaging" is not.

12. Frequently asked questions

The answers below summarise the previous chapters; the references indicate where each subject is dealt with at length, together with the legal text.

Timeline and scope

1. From 2026, must all plastic packaging contain recycled material?

No. The PPWR applies, generally, from 12 August 2026. The minimum thresholds in Article 7(1) become binding from 1 January 2030, or later if the implementing act on the methodology enters into force after 1 January 2027 (Ch. 7.1).

2. What recycled content obligations exist before 2030?

No minimum percentage obligation. There are, however, de facto preparatory tasks: classifying the portfolio by category, qualifying recycled material suppliers, adapting the technical documentation and tracking the acts the Commission must adopt by 31 December 2026 (Ch. 7.7).

3. Can we use recycled material before 2030, voluntarily?

Yes. The PPWR does not prohibit early use. For food packaging, Reg. (EC) No 1935/2004, Reg. (EU) No 10/2011 and Reg. (EU) 2022/1616 apply in full, whatever the year (Ch. 10).

4. Is the 1 January 2030 date firm?

It is conditional. Article 7(1) retains the later of two dates: 1 January 2030, or 3 years from the entry into force of the act on the methodology. A delay of the methodology beyond 1 January 2027 moves the deadline (Ch. 7.1).

5. Are the 2040 thresholds final?

They are in force as text, but Article 7(14) provides for a review by 12 February 2032. It may lead to a legislative proposal for amendment, in particular for the 2040 percentages (Ch. 7.8).

What qualifies as recycled content

6. Can we declare our own production scrap as PCR?

No. Trimmed edges, start-ups, rejected rolls and conversion waste do not come from products placed on the market, so they are not "post-consumer plastic waste" within the meaning of Article 3(1), point (48). Under ISO 14021, material reclaimable within the same process that generated it is not even "pre-consumer recycled" (Ch. 3.2 and 6).

7. If we use regranulate bought from a third party, is it PCR?

Not automatically. What matters is the origin of the waste from which the regranulate was produced, not the fact that it was purchased. Regranulate from industrial waste does not qualify for Article 7. Ask the supplier to document the post-consumer origin per batch (Ch. 6.2).

8. What if the recycler uses industrial waste from other factories?

The resulting material is PIR, that is pre-consumer, not PCR. It can be technically and commercially valuable, but it does not count towards the PPWR thresholds (Ch. 5 and 6).

9. Does waste collected from companies, not from households, qualify?

Yes, if the product of origin was placed on the market. The "post-consumer" definition also covers commercial, industrial or institutional users as end users. For example pallet wrap removed in a warehouse (Ch. 6.2).

10. Is film rejected by our customer on their packing line post-consumer?

A borderline case. The film was placed on the market, but it was not used for its intended purpose. The classification will depend on the calculation methodology in preparation. Until clarification, the prudent recommendation is not to count it as post-consumer (Ch. 6.2).

11. Does bio-based or compostable plastic count as recycled?

No. Recycled content is recovered exclusively from post-consumer plastic waste, under Article 7(1) and (3). The biogenic origin of the feedstock is not recycled content. Compostable packaging is, moreover, excluded from the thresholds by Article 7(4), point (e).

12. Does marine or "ocean-bound" waste collected outside the EU qualify?

Only if it meets the conditions of Article 7(3): collection under standards equivalent to those in the EU and recycling in installations with equivalent environmental rules. Equivalence will be assessed and certified under the implementing acts in paragraph 10 (Ch. 7.3).

Thresholds and classification

13. What threshold applies to a monomaterial PE or PP film for food?

Category Article 7(1), point (b), contact-sensitive packaging made from plastics other than PET: 10% from 1 January 2030 and 25% from 1 January 2040 (Ch. 8).

14. And to a pallet stretch film?

Category (d), other plastic packaging: 35% from 2030 and 65% from 2040. It is the highest 2030 threshold, precisely because there are no food safety constraints (Ch. 8).

15. Is the packaging of a cosmetic product "contact-sensitive"?

Yes. The definition in Article 3(1), point (49) refers, among others, to Regulation (EC) No 1223/2009 on cosmetic products. "Contact-sensitive" does not mean only "food" (Ch. 3.1).

16. Is the percentage calculated for each individual pouch?

No. It is calculated for each plastic part of the packaging, as an average per manufacturing plant and year. The details, including exactly how the average is delimited, will be set by the official methodology (Ch. 7.1 and 7.7).

17. Can we balance across different products of the same plant?

The average is calculated per manufacturing plant and year, per packaging type and format, in accordance with Table 1 of Annex II. The exact extent to which balancing within the same category is possible will follow from the calculation methodology. Balancing across different categories has no basis in the text (Ch. 7.1).

18. Must the degassing valve or the zipper also contain PCR?

No, if that plastic part represents less than 5% of the total weight of the packaging unit. This is the exemption in Article 7(5), point (b) (Ch. 7.4).

19. Does packaging of medicinal products and medical devices have thresholds?

It is excluded. Immediate packaging of medicinal products, packaging of medical devices and of in vitro diagnostic devices, as well as outer packaging of medicinal products where necessary to preserve product quality. The exact list is in Article 7(4) (Ch. 7.4).

20. What about packaging for food intended for infants?

Excluded, under Article 7(4), point (g), with reference to Regulation (EU) No 609/2013 (Ch. 7.4).

Demonstration, certification, audit

21. How do I demonstrate the recycled content percentage?

Through the technical information concerning the packaging referred to in Annex VII, a duty of manufacturers and importers under Article 7(6). It forms part of the PPWR declaration of conformity system. The official methodology will be adopted by 31 December 2026 (Ch. 7.5 and 7.7).

22. Is there a mandatory certificate at this moment?

No. Existing schemes, for example chain-of-custody certifications such as ISCC PLUS or recycled content certifications by independent bodies, are voluntary. The official methodology may introduce mandatory independent third-party audits, under Article 7(8) (Ch. 7.7).

23. What will an audit most likely verify?

On the basis of the current text: the post-consumer origin of the waste and the compliance of collection with Article 7(3); the compliance of the recycling installation, including the sustainability criteria in paragraph 9; the correctness of the annual average per manufacturing plant; the coherence of the technical documentation in Annex VII (Ch. 7.7).

24. Which documents should we already be requesting from suppliers of recycled granulate?

As good practice: the declaration of waste origin, post-consumer, with the collection stream; the country of collection and the basis of equivalence if outside the EU; the recycling installation data; the technical data sheet and batch certificates; the voluntary chain-of-custody certification where it exists. And for food contact: the status of the process under Regulation (EU) 2022/1616 and the registration in the Union register (Ch. 7.3 and 10.2).

25. Is the "packaging with X% recycled material" statement on the pack regulated?

Yes, by two regimes at once. The PPWR sets the labelling framework in Article 12, including the possibility of informing on recycled content. Separately, Directive (EU) 2024/825 prohibits unsubstantiated generic environmental claims, with national measures applying from 27 September 2026. The practical rule: do not publicly declare a percentage you cannot prove with the documentation described in Chapter 7.5 (Ch. 11).

Technical and supply

26. Does recycled content change the properties of the film?

Yes, depending on the proportion and the quality of the granulate. Expect variability in melt flow index, gels and impurities, changes in haze and colour, possible effects on sealability and printing. Correct integration means source selection, dosing by layer and validation on the extrusion line and on the customer's packing line.

27. Can we put PCR in the layer that touches the food?

Only if the recycled material comes from a process compliant with Regulation (EU) 2022/1616. A condition met today mainly by rPET. For polyolefins, the current practical solution is to place the

recycled material in the non-contact layers, subject to the functional barrier requirements. Or to use material from chemical recycling (Ch. 10.3 and 10.4).

28. Why does food-grade rPET exist, while food-grade rPE and rPP barely do?

PET absorbs contaminants far less and has had decontamination processes evaluated by EFSA and authorised for over a decade. Polyolefins absorb substances from the packed content and from the environment more readily, and demonstrating decontamination at the required level is difficult. This is why Article 7(12) provides for a reassessment of technology availability for the non-PET categories by 2028 (Ch. 10.3).

29. What happens if there simply is not enough PCR material on the market?

Article 7(13) allows the Commission to adjust the percentages by delegated act, in exceptional cases. Paragraph 12 allows specific derogations for categories (b) and (d) if technologies are not sufficiently available. These are exception mechanisms, not a reason to postpone supplier qualification (Ch. 7.8).

30. Does chemical recycling qualify for Article 7?

The text does not exclude it. The requirement is that the material comes from post-consumer plastic waste and that the technology meets the sustainability criteria to be adopted under paragraph 9. How it is accounted for, including any mass balance allocation, a term the Regulation does not use, will be settled by the methodology under paragraph 8 (Ch. 3.3 and 7.7).

Commercial and strategy

31. Does recyclable packaging automatically satisfy the recycled content requirement?

No. Recyclability, Article 6, concerns what can happen to the packaging after use. Recycled content, Article 7, concerns what is in the packaging at manufacture. They are independent obligations, both applicable to the same pack.

32. Can recycled content reduce our EPR fees?

Possibly. Article 7(7) allows EPR contributions to be modulated based on the percentage of recycled content. Concrete application depends on each Member State and scheme (Ch. 7.6).

33. Who carries the responsibility: the packaging producer or the brand owner?

Compliance is demonstrated by manufacturers and importers, under Article 7(6). Commission guidance C(2026) 3702 shows that the manufacturer is, as a rule, the brand owner, since it determines the packaging specifications. In practice, it will ask the packaging producer for the documentation, and the producer will ask its granulate suppliers. Contracts should allocate these duties explicitly (Ch. 9).

34. What should we be doing now, in 2026?

Four no-regret actions. Classify every pack in the portfolio against the Article 7 categories and flag the exceptions. Identify and qualify rPE and rPP suppliers with documented post-consumer origin, and for food a clear status under Regulation (EU) 2022/1616. Test PCR integration technically on representative structures, so you know the real limits before they become obligations. Track the publication of the Commission's acts, due on 31 December 2026.

13. Myths and reality

The statements below circulate frequently in commercial discussions about the PPWR. Each is confronted with the text of the Regulation.

Myth: "Recycled material means PCR."

Reality: False. "Recycled" describes the process, not the origin of the waste. Only material recovered from post-consumer plastic waste, Article 3(1), point (48), qualifies for the Article 7 thresholds. Regranulate from industrial waste is recycled material, but it is not PCR.

Myth: "Internal scrap is PCR — it is recycled in the factory, after all."

Reality: False. It does not come from products placed on the market, so it is not post-consumer waste. Under ISO 14021, material reclaimable within the same process that generated it is not even "pre-consumer recycled".

Myth: "From August 2026 all packaging must contain recycled plastic."

Reality: False. The minimum thresholds apply from 1 January 2030 or later, depending on the date of the implementing act. In 2026 there is no minimum percentage obligation at all.

Myth: "Recycled plastic is banned in food packaging."

Reality: False. It is permitted, but conditional. The material must come from a process compliant with Regulation (EU) 2022/1616, and the pack must comply with Reg. (EC) No 1935/2004 and Reg. (EU) No 10/2011. For rPET this route is mature; for polyolefins it is currently difficult.

Myth: "Recyclable packaging means packaging with recycled content."

Reality: False. Recyclability, Article 6, and recycled content, Article 7, are distinct and independent requirements. A pack can be 100% virgin and perfectly recyclable. Or rich in PCR and hard to recycle.

Myth: "Every pouch must contain exactly the minimum percentage."

Reality: False. The percentage is calculated as an average per manufacturing plant and year, for each plastic part, per packaging type and format. Not per packaging unit.

Myth: "ISCC PLUS certification is mandatory by law."

Reality: False. No private certification scheme is imposed by the PPWR. The official verification methodology, in preparation until 31 December 2026, may provide for third-party audits. Until then, voluntary schemes remain useful due diligence instruments.

Myth: "Compostable packaging must also contain PCR."

Reality: False. Compostable plastic packaging is expressly excluded from the recycled content thresholds, by Article 7(4), point (e).

Myth: "Bio-based plastic counts towards the recycled percentage."

Reality: False. Recycled content is recovered exclusively from post-consumer plastic waste. The biogenic origin of the feedstock has no bearing on Article 7. Article 8 only provides for an assessment, by 12 February 2028, and a possible legislative proposal thereafter.

Myth: "A supplier certificate showing the percentage is enough."

Reality: Not enough. Article 7(3) also requires the origin of collection, in the Union or under equivalent standards, and the compliance of the recycling installation with Directive 2010/75/EU or equivalent. A certificate stating only the percentage does not cover the Annex VII file.

Myth: "PCR looks and behaves exactly like virgin plastic."

Reality: Nuanced, but essentially false for post-consumer polyolefins. Batch-to-batch variability, gels, colour and odour are real and must be managed through source selection, structure design and technical validation. Material from chemical recycling is the exception, at a corresponding cost.

14. Bibliography and official sources

All normative statements in this document rest on the primary sources below. The addresses are live in the electronic version of the document.

Legal acts

- Regulation (EU) 2025/40 of the European Parliament and of the Council on packaging and packaging waste (PPWR) — EUR-Lex, CELEX: 32025R0040
- Commission Regulation (EU) 2022/1616 on recycled plastic materials and articles intended to come into contact with foods — EUR-Lex, CELEX: 32022R1616
- Commission Regulation (EU) No 10/2011 on plastic materials and articles intended to come into contact with food — EUR-Lex, CELEX: 32011R0010
- Regulation (EC) No 1935/2004 on materials and articles intended to come into contact with food — EUR-Lex, CELEX: 32004R1935
- Regulation (EU) No 609/2013 on food intended for infants and young children, and food for special medical purposes — EUR-Lex, CELEX: 32013R0609
- Directive 2008/98/EC on waste (Waste Framework Directive) — EUR-Lex, CELEX: 32008L0098
- Directive (EU) 2019/904 on the reduction of the impact of certain plastic products on the environment — EUR-Lex, CELEX: 32019L0904
- Directive 2010/75/EU on industrial emissions — EUR-Lex, CELEX: 32010L0075
- Directive (EU) 2024/825 on empowering consumers for the green transition — EUR-Lex, CELEX: 32024L0825

European Commission documents

- C(2026) 3702 of 5 June 2026 — guidance on the application of Regulation (EU) 2025/40, including the identification of the manufacturer along the supply chain

Institutions and tools

- European Commission — packaging and packaging waste pages: [environment.ec.europa.eu](https://environment.ec.europa.eu/packaging-waste), Packaging waste section
- European Commission — food contact materials, including the Union register for recycled plastic: food.ec.europa.eu, Food contact materials section
- European Food Safety Authority (EFSA) — evaluations of recycling processes for food contact: efsa.europa.eu

Standards

- ISO 14021 — Environmental labels and declarations. Self-declared environmental claims, with the definitions of "pre-consumer material" and "post-consumer material"

Note on updates

The PPWR is progressively completed by delegated and implementing acts. The recycled content calculation methodology, the sustainability criteria for recycling technologies and the third-country

equivalence rules are all due on 31 December 2026. This document reflects the framework in force at the date of the edition. Check EUR-Lex for subsequent acts before making compliance decisions.