

PACKAGING AND PACKAGING WASTE REGULATION (PPWR) COMPLIANCE FOR THE LEATHER VALUE CHAIN

This document aims to support the compliance of stakeholders along the leather value chain with the [EU Packaging and Packaging Waste Regulation \(Regulation \(EU\) 2025/40\)](#). It is based on plausible case-scenarios for an EU tannery, considering three scenarios differentiated by three production phases:

- Phase 1 – import/receiving packaged products,
- Phase 2 – labelling/producing packages for packaged products,
- Phase 3 – export/sending packaged products.

Phase 1 (import) and 3 (export), are sub-divided into cases based on the trade partner location: if outside or inside the EU.

Furthermore, due to the policy’s requirements, Phase 1 is mostly related to documentation requirements, while Phase 3 to Extended Producer Responsibility requirements.

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Introduction to the PPWR:

The PPWR (EU Packaging and Packaging Wasted Regulation, Regulation (EU) 2025/40) differentiates obligations along a value chain based on the economic operator's role in the value chain. The most important roles are those of manufacturers, importers, producers and distributors. Here below the definitions:

- **Manufacturer:** manufactures packaging or a packaged product - *Art.3(1)(13)*.
 - o If a packaged product is branded or manufactured under a trademark, the economic operator related to that trademark is considered a manufacturer - *Art.3(1)(13)(a)*.
 - Unless the economic operator is a micro-enterprise¹ branding the packaging received from a supplier located in the same EU country. In such cases, the supplier is the manufacturer - *Art.3(1)(13)(b)*.
- **Importer:** any natural or legal person established within the Union that places packaging from a third country on the EU market – *Art.3(17)*.
- **Distributor:** any natural or legal person in the supply chain, other than the manufacturer or importer, that makes packaging available on the market *Art.3(18)*.
- **Producer:** any manufacturer, importer, or distributor to whom one of the following applies – *Art.3(15)*:
 - o Makes available a packaging or packaged product in the EU market, regardless if he is located within or outside the EU.
 - o Unpacks packaged products without being the end user, unless another person is considered already a producer in the same supply chain.
 - This is the case of packaging already registered in an EU country that remain in such country.
- **End user:** any individual or legal entity residing or established in the EU that receives a product for personal consumption or use in its industrial or professional activities, without subsequently supplying that product on the market in the form received – *Art.3(1)(23)*.

Note: The PPWR still leaves multiple requirements to be adopted in the upcoming years, with full implementation by 2040. It also enforces some requirements by 2026 although they will need to be detailed via secondary legislation by the EU Commission over the next years (2027, or 2028), leaving some uncertainties on the actual application of the regulation. Such uncertainties are remarked throughout the document.

¹ An entity employing fewer than 10 persons with an annual turnover or annual balance sheet total not exceeding EUR 2 million, with these thresholds calculated on a consolidated or proportionate basis if the entity is part of a corporate group or holds stakes in linked or partner enterprises.

Overview of PPWR requirements for packaging:

The PPWR sets universal requirements for every packaging. With packaging defined as: “item [...] that is intended to be used by an economic operator for the containment, protection, handling or delivery or presentation of product to another economic operator or to an end user, and that can be differentiated by packaging format based on its function, material and design” – Art.3(1)(1).

*The packaging considered in this document is solely the one that could be used by a tannery (for example, this document excludes packaging for food and tea/coffee, as these are not used by tanneries and have more specific criteria).

The PPWR requirements for packaging are:

- Total quantity of lead, Cadmium, mercury, Chromium hexavalent VI, shall not exceed 100mg/kg – Art.5(4).
 - **Substances and threshold will vary in the future – Art.5(7).*
- Packaging must be recyclable – Art.6(1), “recyclable” means:
 - Designed for material recycling – Art. 6(2)(a), in accordance with a delegated act to be adopted by the EU Commission by 1 January 2028 – Art. 6(4).
 - When it becomes waste, it can be collected separately and sorted into specific waste streams without affecting other materials’ recyclability – Art. 6(2)(b).
 - From 2030, threshold and criteria will be introduced to determine its recyclability and recyclability content – Art.6(5).
- From 12 February 2027, packaging may (depending on EU Country) include a QR code or similar data carrier element, that reports that the producer fulfils its Extended Producer Responsibilities (EPR) duties – Art.12(9).
- From 12 August 2028, packaging must be marked with a harmonized label containing information on its material composition – Art. 12(1).
- From 2030, packaging must respect volume to weight ratio standards – Art.10(1).
- **Other requirements will be introduced, with full implementation by 2040, The most urgent ones are already included above.**

**From 2030, Certain packages (PPWR Annex V) will be prohibited from being placed on the EU market – Art.25(1). These are packaging that are not commonly used in the leather value chain, as they relate to the agrifood and HORECA industries.*

***The above requirements will evolve in time and may be amended by the European Commission via secondary legislation in the following years. This document will be updated based on new EU provisions.*

PPWR Compliance for EU tanners and stakeholders in the leather value chain

1. Phase 1: Importing/Receiving packaged products and packaging.

Baseline scenario: An EU Tannery [hereafter called EU TAN] importing/receiving packaged products such as raw materials (hides, wet blue) or products used for tanning (chemical products, machinery, etc.).

For this phase, EU TAN is assumed to receive packaged products for use in its own industrial activities. Packaging or products supplied at later stages are addressed in Phases 2 and 3.

1.1 Importing packaged products from outside the EU (role: importer)

As EU TAN receives packaged products from an economic operator located outside the EU (for example, the US), EU TAN has the role of **importer** under this scenario.

As an importer, EU TAN must:

- A. Receive the **declaration of conformity** from the manufacturer (the US supplier), and ensure the manufacturer drafted the supporting **technical documentation** – Art.18(2)(a).
- B. Indicate on the packaging their – Art.18(3):
 - a. Name
 - b. Registered trade name or registered trademark
 - c. Postal address

**If this information cannot be reported on packaging, it can be reported in a data carrier (for example, QR code).*
- C. Ensure that the packaging storage and transport conditions do not jeopardize the packaging compliance – Art.18(5).
- D. Report to competent authorities if the packaging is clearly not complying with the PPWR requirements for packaging (reported above) – Art.18(6).

The **Declaration of Conformity** is the main document proving compliance with the PPWR. It reports, and declares, that the packaging is PPWR compliant. The manufacturer must compile it first, and he should also write the supporting **technical documentation**. Importers and producers shall request and receive the Declaration of Conformity. Importers must ensure that the technical documentation can be made available to the market surveillance authorities upon request” — Article 18(7).

**This provision should be more relevant as of 2030, when recycling and volume to weight criteria will be introduced.*

- E. Keep a copy of the declaration of conformity – Art.18(7):
 - a. for 5 years for single-use packaging,
 - b. for 10 years for re-usable packaging.

1.2 Importing packaged products from another EU country or the same EU country (role: end user)

As EU TAN receives packaged products from a producer inside the EU, EU TAN has the role of **end user** under this scenario.

As an end user, EU TAN is **not subject to the importer obligations** listed in Section 2.1 solely by receiving these products.

EU TAN must nevertheless:

- a. Respect applicable **waste management requirements**.
- b. Where EU TAN acts as an economic operator **using reusable packaging, participate in a compliant re-use system** and, for closed loop systems, **return the packaging to the designated collection points** – Art.27(1) and (4).

2. Phase 2: Branding or rebranding packages

Baseline scenario: An EU Tannery [hereafter called EU TAN] receives packaging and adds its own logo, trademark or trade name to its packaging. Or, commissions a specific type of packaging.

2.1 Importing packaged products (no matter where) and rebranding them or creating their own branded packaging (role: manufacturer).

Under this scenario, EU TAN is generally considered a **manufacturer** if it commissions packaging or a packaged product to be designed or manufactured under its own name or trademark (the most burdensome role to have with regards to the PPWR). The decisive criterion is who places the order and decides the design specifications for that packaging, as explained below.

As a manufacturer, EU TAN must:

- Compile the Declaration of Conformity and the supporting technical documentation, after carrying out the conformity assessment or having it carried out on its behalf – Art.15(2). The Declaration of Conformity must be in the language(s) required by the Member State where the packaging will be shipped to – Art.39(2).

- o The technical documentation must prove that the packaging was produced respecting the applicable PPWR requirements for packaging (reported above). To prove compliance, harmonised standards or other adequately justified technical solutions can be used, in accordance with Annex VII.

Are you a manufacturer?

If the packaging does not bear a tradename or a brand name, then the 'manufacturer' could be either the supplier (i.e. the person who actually manufactures the packaging) or the person who places packaged products on the market. The decisive criterion is who places the order and decides on the design specifications for that packaging. – Point 2 of the PPWR Guidance document

- It is recommended to share the Declaration of Conformity with the packaging receiver (for example, a footwear manufacturer), to facilitate compliance checks.
- EU TAN must keep a copy of the Declaration of Conformity and technical documentation for the following periods, starting from the date the packaging was placed on the market – Art. 15(3):
 - o for 5 years for single-use packaging,
 - o for 10 years for re-usable packaging.
- Ensure that packaging bears a type, batch, or serial number allowing its identification. If this is not possible on the packaging, then provide such number via accompanying documentation – Art. 15(5).
- EU TAN must indicate on the packaging their – Art. 15(6):
 - o Name
 - o Registered trade name or registered trademark
 - o Electronic means of communication, where available.
 - o Postal address

**If this information cannot be reported in the packaging, it can be reported in a data carrier (for example, QR code).*
- As of 12 August 2028, label the packaging with information on materials composition – Art. 12(1).

3. Phase 3: Export/Shipping packaged products or unpacking packaged products without being the end user

Baseline scenario: An EU Tannery [hereafter called EU TAN] ships packaged products (such as finished leather).

3.1 Shipping packaged products outside the EU

No requirements are needed. Under this scenario, EU TAN does not have to fulfil PPWR Extended Producer Responsibility (EPR) obligations for the exported packaging, provided it is expected to become waste outside the EU. – (C(2026) 2151, Paragraph 3).

3.2 Shipping packaged products to another EU country, and unpacking packaged products without being the end user (role: producer)

Under this scenario, EU TAN **makes a product available in the EU market**. Under the PPWR, making a product available in the EU market is defined as: “any supply of packaging, whether empty or with a product, for distribution, consumption or use [...]” – Art.3(1)(9).

Making available a packaged product for the first time in another EU Member State, directly to an end user, defines EU TAN as a **producer**, on top of any manufacturer role it may have as explained in Phase 2. This also applies if EU TAN unpacks packaged products without being the end user, unless another person is already the producer under Art.3(1)(15)(a)–(d).

EU TAN must therefore comply with the requirements set out below, in addition to the requirements set in Phase 2 where it also acts as a manufacturer.

Under this scenario EU TAN must:

- Register in the EPR register of the country where it is shipping to – *Art.44(2)*. In each register, EU TAN must:
 - Pay the registration fee, if required by the EPR register competent authority.
 - Appoint an authorized representative for EPR, by written mandate, where EU TAN supplies directly to end users – *Art.45(3)*.
 - Provide the following information – *Annex IX (Part A)*:
 - Name and brand names under which the producer makes its packaging.
 - Contact details.
 - National identification code, trade register number (or equivalent official registration number), European or national tax identification number.
 - Name and contact details of the authorized representative, where applicable.
 - A declaration explaining how EU TAN meets its EPR obligations, including the relevant certificate and details of the producer responsibility organisation, where applicable.
- Fill a yearly report on the EU country EPR register, by 1 June each year, covering the full preceding calendar year – *Art.44(7)*. The report must contain – *Annex IX (Part B)*:
 - National identification code.
 - Reporting period.
 - Quantities by weight of packaging categories (as set by the tables: Tables 1 and 2 of Annex II, Table 1 of Annex IX, Tables 3 and 5 of Annex XII) made available on the EU country, or that the producers unpacks.
 - Arrangements to ensure Extended Producers Responsibility.

3.3 Shipping packaged products within the same EU country (role: distributor)

Under this scenario, where EU TAN uses generic transport packaging already supplied by a producer in the same EU country, EU TAN acts as a **distributor** and does not have to register in the EPR register for that packaging. If EU TAN commissions packaging under its own name or trademark, he is a manufacturer (Phase 2).

As a **distributor**, EU TAN must verify that:

- The producer responsible for the packaging is registered in the dedicated Extended Producer Responsibility (EPR) register of the country where the packaged product is being sold – *Art.19(2)(a)*.

- The packaging complies with the applicable labelling requirements under Art.12 – Art.19(2)(b).
- The manufacturer and, where applicable, the importer have provided the required identification and contact information under Art.15(5) and (6) and Art.18(3), respectively – Art.19(2)(c).

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Please note: this document will be updated as new PPWR requirements will enter into force

I. Annex I: Economic costs associated with the Extended Producers Responsibility

For information, in the above scenario EU TAN will need to pay Extended Producers Responsibility fees for – Art.45(2):

- Costs for labelling waste receptacles.
- Costs for carrying out compositional surveys of collected mixed municipal waste.
- Any other cost that each EU country may impose on its EPR register under the Waste Framework Directive (Article 8a(f) of Directive 2008/98/EC).

Each EU country has its own **producer-registration** arrangements, managed by the competent authority. Registration in a public producer register should be distinguished from participation in a **producer responsibility organisation**, which manages EPR compliance. For example, Spain's Register of Product Producers has a packaging section covering different packaging materials; the organisations managing EPR for glass and other materials are separate from that register.

PPWR EPR costs are projected to be around EUR 100–2,000 per EU country, although official figures are not readily available. This is an indicative estimate; actual costs should be checked against the applicable national tariffs for the packaging concerned.

If EPR contributions have been paid for packaging in one Member State, and a distributor subsequently makes that packaging available for the first time in another Member State, the contributions paid in the first Member State must be **reimbursed** – *Commission Guidance, Section 3 (C/2026/3084)*.

II. Annex II: National producer registers: practical information for EU TAN

Article 44(1) requires Member States to establish their national producer registers within 18 months of the entry into force of the first implementing act adopted under Article 44(14). Several countries already operate **packaging registers** under national rules, but their **procedures differ and may still require adaptation to the PPWR**.

The overview below identifies **existing registration routes** and points requiring confirmation. It should be used once EU TAN's producer status has been established for the packaging and country concerned. Where registration is not yet available, EU TAN should obtain and retain the competent authority's instructions and comply with any applicable existing national EPR obligations.

National producer registration routes

Information checked on 2 October 2026

Country	Authority / register	Registration information for a foreign EU tannery
Austria	BMLUK / EDM	Existing registration route. A representative procedure is published; confirm the route applicable to the supply concerned.

Belgium	Packaging Commission (IVCIE)	Register under development. Obtain current registration instructions from the authority.
Bulgaria	Environment Agency	Existing register. Confirm the procedure for a foreign producer and its representative.
Croatia	Environment Fund / RPPO	Existing registration route. The representative registers the foreign producer and its mandate.
Cyprus	Environment Department	Existing EPR arrangements. Confirm the PPWR registration procedure for a foreign producer and its representative.
Czechia	Environment Ministry	Existing registration route. A representative procedure is published for the Ministry's packaging list; collective-scheme participation follows a separate route.
Denmark	Danish Producer Responsibility (DPA)	Existing registration route. The foreign producer initiates registration; its Danish representative accepts the appointment.
Estonia	Environmental Board	PPWR registration not yet available. Existing packaging reporting follows a separate procedure.
Finland	Supervisory Agency (LVV)	Existing register and collective compliance routes. Confirm the procedure for a foreign producer and its representative.
France	ADEME / Environment Ministry	EPR covering all professional packaging starts on 1 January 2027. Affected producers should arrange compliance through an approved organisation beforehand.
Germany	Packaging Register (ZSVR / LUCID)	Existing registration route. The foreign producer registers itself and identifies its German representative.
Greece	Recycling Agency (EOAN / EMPA)	Existing register. Confirm the procedure for a foreign producer and its representative.
Hungary	Government Offices — EPR guidance	Existing registration route. National rules provide for representatives; authority registration and MOHU registration are separate procedures.
Ireland	Environment Department (DCEE)	Existing EPR arrangements through Repak. Confirm the PPWR registration procedure for a foreign producer and its representative.
Italy	Environment Ministry (MASE / RENAP)	Existing EPR arrangements through CONAI. Confirm the packaging-specific registration procedure; interim arrangements do not remove applicable Article 45(3) obligations.
Latvia	Environmental Service (VVD)	PPWR registration not yet available. Separate PPWR producer registration numbers are not yet issued.
Lithuania	Environment Agency / GPAIS	Existing register. Registration of foreign producers through representatives is not yet supported by the platform.
Luxembourg	Environment Agency	Existing EPR arrangements include non-household packaging. Confirm the registration procedure for a foreign producer and its representative.
Malta	Environment Authority (ERA)	Existing registration route. A registration form and representative mandate are published; confirm the filing procedure with ERA.
Netherlands	Environment and Transport Inspectorate (ILT)	Existing EPR arrangements through Verpact. Confirm the PPWR registration procedure for a foreign producer and its representative.
Poland	Producer Register (BDO)	Existing registration route. A representative procedure is published for cases covered by Article 45(3).

Portugal	Environment Agency (APA / SILiAmb)	Existing registration route. Producer-registration and representative procedures are published.
Romania	Environment Ministry	Existing reporting and environmental-fund arrangements. Confirm the PPWR registration procedure for a foreign producer and its representative.
Slovakia	Environment Ministry	Existing register. National rules provide for representatives; confirm the filing procedure.
Slovenia	Environment Agency (ARSO)	Existing registration route. The registration form includes instructions for representatives of foreign producers.
Spain	Environment Ministry (MITECO / RPP)	Existing registration route. PPWR-related guidance and a foreign-producer procedure are published; confirm their application to the supply concerned.
Sweden	Environmental Protection Agency	Existing registration route. A representative procedure is published, directly or through an approved producer responsibility organisation.

For further information and updates, consult the [European Commission's directory of notified competent national authorities](#) and the [EUNR directory of national packaging registers](#). Both directories currently cover only some Member States.

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