



Extended Producer Responsibility Frequently Asked Questions

Updated July 2023



These FAQs are intended as a guide only. They were last updated in May 2023, in line with Government guidance on the Extended Producer Responsibility scheme at the time. As this is a new and evolving piece of legislation, it is recommended you check this document regularly for updates, as well as the UK Government website.

What is the Extended Producer Responsibility (EPR) scheme?

Extended Producer Responsibility (EPR) is a new signature piece of legislation that will see the full cost of managing household packaging waste shift from taxpayers to producers.

It is a reform of the existing UK Packaging Waste Regulations that were established in 1997 and, whilst fees do not commence until 2024, businesses are now legally obliged to be collecting new datasets with reporting on that data being mandated from October 2023.

Producers will be taxed to pay the costs of managing household packaging waste with fees being modulated over time, to further incentivise the use of recyclable packaging. These will be payable through new EPR fees which will be levied in addition to PRNs (Packaging Waste Recycling Notes) fees.

By December 2024, eligible businesses will also need to report "Nation Data", providing further information, including what nation of the United Kingdom that their packaging is anticipated to become waste.

Why is Extended Producer Responsibility being introduced?

Extended Producer Responsibility forms part of the Government's strategy to protect the climate, drive green growth, and drive down unnecessary waste.

Shifting the cost responsibility of processing waste from households to producers is set to encourage a more circular economy, where producers will reuse and recycle more packaging throughout its lifecycle.

The overarching principle behind Extended Producer Responsibility is that the polluter should pay for the waste that they create in society and the Government are therefore implementing this change to force the packaging industry to pick up this cost.

What are the differences between Extended Producer Responsibility (EPR) and current Packaging Waste Regulations?

There are some key differences between EPR and historic Packaging Waste Regulations.

At the moment, responsibility for packaging waste is spread across multiple points in the supply chain. However, under new Extended Producer Responsibility regulations, the responsibility is placed on one producer.

In addition, the financial burden of processing packaging waste will move from council tax waste systems to the responsible producers. Funds raised by the EPR scheme will be redistributed to local authorities by the scheme's appointed administrator.

Funds raised by the current Packaging Waste Regulations are only used to subsidise UK recycling. Under the new EPR scheme, the full net cost of all elements of packaging processing will be covered. This will include everything from collection, sorting and treatment of packaging waste.

So, in summary, some of the key changes are:

- [Single point of compliance](#) - EPR levies 100% responsibility for a piece of packaging on one producer.
- [Local authority costs](#) - the financial burden currently sits with the taxpayer, but will move to obligated packaging producers.
- [Full net costs](#) – the current system subsidises recycling, but EPR will recoup and fund the full net costs of all packaging waste collection, treatment and repurposing.
- [Eco-modulation](#) – EPR fees will be modulated, depending on the type of packaging material and its environmental impact.
- [Lower compliance thresholds](#) – more businesses will have to comply as EPR will lower compliance thresholds.
- [Changes to reporting](#) – current regulations expect obligated producers to report packaging data once per year. Under the EPR regulations more granular reporting will be required and, depending on business size, it will need to be more frequent.

How does Extended Producer Responsibility work?

The concept of EPR is about ensuring the producers bear responsibility for the environmental impact of the packaging they produce. At the heart of the scheme is the opportunity to consider the whole lifecycle of packaging and how it is managed at end of life.

The scheme will work by making responsible businesses report on the packaging they produce, and they will pay fees based on their impact. The fees are set to be modulated over time depending on the type of packaging material and how easy the material is to recycle.

The scheme will apply to responsible businesses, depending on the volume of packaging they handle and their annual turnover. Businesses will be classed as small or large businesses, and how they comply with the scheme will differ based on this classification.

What packaging materials will the EPR scheme apply to?

The Government have introduced new definitions of packaging to help with identification of this sort of packaging, namely:

- [Primary Packaging](#) – Packaging that is used to contain a single 'sales unit' to sell to customers.
- [Secondary Packaging](#) – Packaging for grouping several sales units for selling, shipping or display purposes. This packaging can be removed from the product without affecting the products characteristics.
- [Shipment Packaging](#) – Packaging that is used to ship single or multiple sales units directly to customers or that is collected by the purchaser from a shop or collection point after it has been purchased.
- [Tertiary or Transit Packaging](#) – Packaging that is used to group secondary packaging units together to protect them while being transported or handled through the supply chain.

What packaging materials will the EPR scheme apply to? (Continued...)

Primary and shipment packaging will be assumed to be household unless the responsible organisation can evidence that it does not end up in household waste streams. Secondary and tertiary packaging will be assumed as non-household.

The Government are yet to clarify how packaging that could be used for multiple purposes should be handled.

Who will the EPR scheme apply to?

The regulations will apply to all UK organisations that import or supply packaging – this is sometimes referred to as packaging activities. Packaging activities can include any of the following:

- supplying packaged goods to the UK market under your own brand
- placing goods into packaging that's unbranded when it's supplied
- importing products in packaging
- owning an online marketplace
- hiring or loaning out reusable packaging
- supplying empty packaging

You will need to collect and report your packaging data if your business conducts any of the above packaging activities and meets the below criteria:

- you're an individual business, subsidiary or group (but not a charity)
- you have an annual turnover of £1 million or more (based on your most recent annual accounts)
- you were responsible for more than 25 tonnes of packaging on the market in 2022
- you carry out any of the above listed packaging activities

Will different size businesses have to do different things to comply with the Extended Producer Responsibility scheme?

Yes – the actions you need to take to comply with the scheme will depend on if your business is classed as a small organisation or a large organisation.

The key differences are that large organisations will bear a more significant responsibility. They will need to comply with the scheme sooner. Large organisations will also be primarily responsible for paying fees.

If you're a [small organisation](#), to comply with the scheme you will need to:

- record data about all the empty packaging and packaged goods you supply or import in the UK from either 1 January 2023 or 1 March 2023 (for more information about this see the next question)
- create an account for your organisation from January 2024
- pay a charge to the environmental regulator from 2024
- report data about empty packaging and packaged goods you supplied or imported

Small organisations will report their initial data between 1 January 2024 and 1 April 2024.

If you're a [large organisation](#), to comply with the scheme you will need to:

- record data about the empty packaging and packaged goods you supply or import in the UK from either 1 January 2023 or 1 March 2023 (for more information about this see the next question)
- create an account for your organisation from July 2023
- pay a waste management fee
- pay scheme administrator costs

Will different size businesses have to do different things to comply with the Extended Producer Responsibility scheme? (Continued...)

- pay a charge to the environmental regulator
- get PRNs or PERNs to meet your recycling obligations
- report data about empty packaging and packaged goods you supplied or imported

Large organisations will need to report data every 6 months. The initial reporting periods are:

For the period January to June 2023, data to be reported between 1 July 2023 and 1 October 2023.

For the period July to December 2023, data to be reported between 1 January 2024 and 1 April 2024.

When do obligated businesses need to collect and report their data?

This will depend on the data you have.

The Government advises that If you have all the required data recorded from 1 January 2023, you should report this data.

In contrast, if you do not have all the required data from 1 January 2023, you must report based on data collected from 1 March 2023. This information will then be used to calculate a full year's worth of data.

Initial reporting periods depend on if you are a small organisation or a large organisation:

- [Small organisations](#) – initial data must be reported on between 1 January 2024 and 1 April 2024.
- [Large organisations](#) – this type of organisation will be reporting every six months. Data from January to June 2023 needs to be reported on between 1 July 2023 and 1 October 2023. Data from July to December 2023 will need to be reported on between 1 January 2024 and 1 April 2024.

How will small and large organisations be defined under the Extended Producer Responsibility scheme?

You are classed as a **small organisation** if EITHER of the following apply:

- your annual turnover is between £1 million and £2 million and you're responsible for supplying or importing more than 25 tonnes of empty packaging or packaged goods in the UK
- your annual turnover is over £1 million and you're responsible for supplying or importing between 25 tonnes and 50 tonnes of empty packaging or packaged goods in the UK

You'll be classed as a **large organisation** if BOTH of the following apply:

- you have an annual turnover of £2 million or more
- you're responsible for supplying or importing more than 50 tonnes of empty packaging or packaged goods in the UK

Your turnover should be based on your most recent set of accounts. The total weight of packaging is the amount of packaging used in a January to December calendar year.

Who will be the Extended Producer Responsibility scheme administrator?

The department for environment, food and rural affairs (DEFRA) is expected to appoint a scheme administrator by the end of 2023. It is anticipated that this will be a public body although the Government have committed to a meaningful role for industry within the governance mechanisms.

What are the EPR scheme fees expected to be? (Updated 25.07.2023)

As this legislation is new, the structure and fees to be applied are evolving and being agreed.

EPR for packaging fees have been deferred for 1 year. Fees were starting in October 2024. They will now start in October 2025.

What are the EPR scheme fees expected to be? (Continued...)

The Government will be providing an indication what the material fees will be as soon as they can. These will vary depending on the materials you report.

In future, the waste management fees will also vary depending on how easily the packaging can be recycled. Fees will be lower if you use packaging that is easier to recycle.