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COMMISSION STAFF WORKING DOCUMENT

Estimated costs

Accompanying the document

Commission Implementing Decision (EU).../...of XXX

laying down rules for the application of Directive (EU) 2019/904 of the Europea Parliament and the Council as regards the calculations, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles and repealing Commission Implementing Decision (EU) 2023/2683

{C(2026) 4381 final}

What is the act and why are we presenting the act (i.e. what does it aim to achieve)?

The Single-Use Plastics (SUP) Directive[1] sets targets for the minimum recycled content in SUP beverage bottles on Member State-level: 25% by 2025 for SUP beverage bottles made of polyethylene terephthalate (PET) as the major component ('PET bottles') and 30% by 2030 for all SUP beverage bottles. According to Art. 6(5), 13(1) (e) and 13(4) of the Directive, the Commission has to lay down the methodology for the calculation, verification and reporting of recycled content in SUP beverage bottles.

As a first step, the Commission has adopted Implementing Decision 2023/2683, which lays down a methodology making use of existing food contact legislation and focusses on mechanically recycled PET. To take into account other types of recycled plastic content that can be present in PET bottles (e.g. in the caps), in particular plastic stemming from certain types of chemical recycling, the methodology has to be extended by a mass balance method (step 2). This is done in the presented implementing act. This implementing act applies to PET bottles, rules for non-PET bottles will be introduced under the Packaging and Packaging Waste Regulation[2].

Who is affected by the contents of the act (business, SMEs, public authorities) and how? What are the obligations that the affected parties will have to follow?

The methodology laid down in this implementing act affects economic operators as well as public authorities of the Member States.

In order to calculate recycled content in PET bottles, the material has to be traced along the plastic recycling value chain, ranging from (post-consumer) plastic waste, recycling, conversion to assembling of the different bottle parts at the filling-stage. Depending on the recycling technology, economic operators have to apply rules defined in this implementing act to calculate, from the inputs, the amounts of waste-derived material that can be considered as recycled content. They have to provide information on recycled content to their customers in the form of self-declarations. In addition, chemical recyclers using the mass balance method require annual third-party certification (for SMEs every 3 years). Copies of the certificates of the last chemical recycling step have to be passed down the value chain together with the material.

For mechanically recycled PET, economic operators of the value chain have to provide a simple declaration in addition to the declarations of compliance under the Food Contact Material Regulation 2022/1616 (FCMR)[3]. The last operator who places the bottles on the market has to do one small additional calculation and to report the result to national public authorities.

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[1] Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment

[2] Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/E

[3] Commission Regulation (EU) 2022/1616 of 15 September 2022 on recycled plastic materials and articles intended to come into contact with foods, and repealing Regulation (EC) No 282/2008 *OJ L 243, 20.9.2022, p. 3–46*.

Public authorities of the Member States have to collect the data on recycled content from the economic operators who place SUP beverage bottles on their market (usually the fillers and – in case of imports – the importers), compile them and report the total recycled content in SUP beverage bottles and PET bottles annually to the Commission. For verification, they need to check the self-declarations of the operators placing the bottles on the market as well as the certification of chemical recyclers on a risk basis.

What are the costs associated with these obligations? (administrative, adjustment, compliance costs for business, citizens, public authorities)

The approach to the assessment of cost impacts draws on evidence identified during the development of the implementing act.

What would be the cost for the businesses?

The implementing act requires that all supply chain actors comply with the rules on the calculation, verification and reporting of recycled content in SUP beverage bottles. There are ca 6000 companies in the value chain of PET bottles in the EU (such as waste management operators, recyclers, converters, food business operators and importers) dealing with PET. In addition, there are ca 200 companies, mostly working in chemical recycling, processing material for non-PET components of PET bottles. There are ca 165 of plastics recyclers dealing exclusively with mechanical recycling. These are already subject to the requirements on recycled content under Regulation 2022/1616 on food contact materials and incur only very limited additional burden by this implementing act, they should be deducted. Therefore, in total there are ca 6000 companies subject to the obligation.

Not all businesses in the related value chain will be dealing with recycled content as the recycled content targets are imposed on the Member States, but not on individual business. It can be estimated that there is a small group of businesses, who handle the majority of the recycled content volume in the value chain, due to the needed specialisation and some economy of scale. Therefore, it is estimated that only half of the companies from the value chain will need to submit a self-declaration and fill reports annually, meaning that out of the total 6000 companies, only 3000 companies will be subject for additional costs.

There will be a one-off cost for businesses to update the procedures and systems to report recycled content. As voluntary systems already exist in most of the value chain, no significant adjustments are expected. It is estimated that on average, it would take 1 person day (8h) in each company. Using average Eurostat wages (EUR 31.8/hour)[4], we can estimate the costs to be EUR 763 200, which amount to EUR 166 648 annually over the first 5 years when assuming a discount rate of 3%.

In addition, there will be annual costs for internal assessment, including the self-declaration, and filling reports to the Member States. After updating the systems, it is estimated that it runs almost automatically. It is estimated that in average it will take 60 minutes per company to fulfil the obligation. Assuming average Eurostat wages (EUR 31.8/hour), this amounts to EUR 95 400 per year. These costs will vary across businesses as they would be higher for larger ones and lower for smaller ones.

[4] Wages and labour costs - Statistics Explained (europa.eu)

Finally, there will be additional costs for chemical recyclers. They are required to undergo annual third-party verification to ensure they apply the calculation rules correctly[5].

It is estimated that there are ca 170 chemical recyclers and ca 100 chemical companies that could be subject for the requirement. There is an overlap between chemical recyclers and chemical businesses, which is estimated to be 50% of chemical businesses. Therefore, 220 companies could be subject for this obligation. However, most of the businesses in *chemical* recycling are not dealing with single-use plastic bottles. Its main material, PET, is one of the main input material streams for *mechanical* recycling. It is estimated that 1/5 of the possible companies will be dealing with SUP bottles, i.e. 45 companies. Most of them already have voluntary third-party verifications in place as this is required by others in the value chain to ensure transparency. Therefore, it is estimated that the average *additional* costs of the audit and certificate is EUR 5 000 per year per company (the average cost of the audit and certificate is estimated to be EUR 10 000 per year based on input by stakeholders). In total, there will be costs of EUR 225 000 per year to conduct third-party verification.

In total, the costs for the businesses would be EUR 763 200 (total annualised one-off costs of EUR 166 648, discounted at 3% over 5 years) for the first year and, after that, EUR 320 400 per year.

What would be the cost for the public authorities?

The costs arising for public authorities will depend on the manner the implementing act is implemented in Member States. Costs can be related to competent authorities for the update of the procedures and systems, i.e. a one-off costs at the beginning as well as some costs for the maintenance of the system and compliance promotion. Further costs are related to annual reporting obligation. Public authorities should not set up a new system in Member States as these mechanisms already exist in relation to other legislation, such as on Food Contact Materials Regulation, Waste Framework Directive, Packaging and Packaging Waste Regulation. These costs vary significantly across Member States depending on the current situation on implementation.

There will be one-off costs for public authorities to update existing procedures and systems, including changes in a public registry. During the reporting in 2024, Member States were asked to estimate their costs related to the reporting obligations under the SUPD. While Members States stated their difficulties to estimate the time spent on the reporting, their input could be used as a basis. The first data and information that Member had to report covered three groups of SUP items (cups for beverages and food containers, beverage bottles and fishing gear). They were estimated at a total cost of EUR 1 200 000. The reporting obligation for recycled content is starting from 2025. It is estimated that this obligation will have similar costs to the average of the three other ones. Therefore EUR 400 000 is estimated for all 27 Member States.

It is estimated that the annual costs for public authorities to verify and process audit reports and certificates from businesses will be half of setting up the system, i.e. EUR 200 000 for all 27 Member States.

[5] SMEs have to undergo third-party verification every three years. However, as chemical recycling installations are typically large, this is not considered to notably affect the total costs for third-party verification.

In total, the costs for the public authorities would be EUR 400 000 (total annualised one-off administrative costs of EUR 87 342, discounted at 3% over 5 years) for the first year and, after that, EUR 200 000 per year for all 27 Member States. These costs will vary across Member States as it would be higher for larger ones and lower for smaller ones.

What methods were used to estimate the costs?

What were the methods used to estimate the cost for the businesses?

They were calculated using industry estimates. If available, time estimation per company was used. For the hourly rate, the average hourly labour cost in 2023 by Eurostat was used. Alternatively, estimation of total costs per company was used.

What were the methods used to estimate cost for the public authorities?

They were calculated using estimation of resources spent by Member States on reporting under the Single-Use Plastics Directive (EU) 2019/904 in June 2024.