



EUROPEAN
COMMISSION

Brussels, 30.6.2026
C(2026) 4381 final

ANNEXES 1 to 5

ANNEXES

to the

Commission Implementing Decision

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

{SWD(2026) 170 final}

ANNEX I

Formulas to calculate the proportion of recycled plastic content in PET bottles

The proportion of recycled plastic content in PET bottles placed on the market as referred to in Article 2 shall be calculated by applying the following formula:

1. $RC = R/W \times 100 \%$

Where:

RC means proportion of recycled plastic content in PET bottles placed on the market as referred to in Article 2

R means weight of recycled plastic used in PET bottles placed on the market as referred to in Article 4

W means weight of plastic used in PET bottles placed on the market as referred to in Article 3

As a PET bottle consists of its body, cap, lid, label and sleeve, if any, the weight of recycled plastic used in PET bottles shall be calculated by applying the following formula:

2. $R = R_b + R_c + R_l$

Where:

R_b means weight of recycled plastic used in the bodies of PET bottles placed on the market

R_c means weight of recycled plastic used in the caps/lids of PET bottles placed on the market

R_l means weight of recycled plastic used in the labels/sleeves of PET bottles placed on the market.

As a PET bottle consists of its body, cap, lid, label and sleeve, if any, the weight of plastic used in PET bottles shall be calculated by applying the following formula:

3. $W = W_b + W_c + W_l$

Where:

W_b means weight of plastic used in the bodies of PET bottles placed on the market

W_c means weight of plastic used in the caps/lids of PET bottles placed on the market

W_l means weight of plastic used in the labels/sleeves of PET bottles placed on the market.

If a Member State adjusts the weight of plastic used in PET bottles placed on the market in accordance with Article 3(2) and the weight of recycled plastic in PET bottles placed on the market in accordance with Article 4(2) to take account of exports or movements to other Member States of PET bottles, the following formulas shall be used:

4. $R = R_MS - R_out_to_other_MS - R_exported$

Where:

R_MS means weight of recycled plastic used in PET bottles placed on the market in the Member State (including PET bottles that are imported or moved in from other Member States and PET bottles that are exported or moved out to other Member States after having been placed on the market in the Member State)

R_out_to_other_MS means weight of recycled plastic used in PET bottles moved out to other Member States after having been placed on the market in the Member State

R_exported means weight of recycled plastic used in PET bottles that have been exported, i.e. moved out of the Union to third countries, after having been placed on the market in the Member State.

5.
$$R_MS = R_man_in_MS + R_in_from_other_MS + R_imported$$

Where:

R_man_in_MS means weight of recycled plastic used in PET bottles manufactured and placed on the market in the Member State

R_in_from_other_MS means weight of recycled plastic used in PET bottles moved in from other Member States and placed on the market in the Member State

R_imported means weight of recycled plastic used in PET bottles that have been imported, i.e. moved into the Union from third countries, and placed on the market in the Member State

6.
$$W = W_MS - W_out_to_other_MS - W_exported$$

Where:

W_MS means weight of plastic used in PET bottles placed on the market in the Member State (including PET bottles that are imported or moved in from other Member States and PET bottles that are exported or moved out to other Member States after having been placed on the market in the Member State)

W_out_to_other_MS means weight of plastic used in PET bottles moved out to other Member States after having been placed on the market in the Member State

W_exported means weight of plastic used in PET bottles that have been exported, i.e. moved out of the Union to third countries, after having been placed on the market in the Member State

7.
$$W_MS = W_man_in_MS + W_in_from_other_MS + W_imported$$

Where:

W_man_in_MS means weight of plastic used in PET bottles manufactured and placed on the market in the Member State

W_in_from_other_MS means weight of plastic used in PET bottles moved in from other Member States and placed on the market in the Member State

W_imported means weight of plastic used in PET bottles that have been imported, i.e. moved into the Union from third countries, and placed on the market in the Member State

As a PET bottle consists of its body, cap, lid, label and sleeve, if any, the summands in formulas 4 to 7 shall be calculated by applying the following formulas:

8. $R_x = R_{x_b} + R_{x_c} + R_{x_l}$

Where:

x is to be replaced by either 'MS', or 'man in MS', or 'in from other MS', or 'imported', or 'out to other MS', or 'exported'

R_x means any of the summands on the right side of the equation in formulas 4 and 5

R_x_b means weight of recycled plastic used in the body of R_x

R_x_c means weight of recycled plastic used in the cap/lid of R_x

R_x_l means weight of recycled plastic used in the label/sleeve of R_x

9. $W_x = W_{x_b} + W_{x_c} + W_{x_l}$

Where:

x is to be replaced by either 'MS', or 'man in MS', or 'in from other MS', or 'imported', or 'out to other MS', or 'exported'

W_x means any of the summands on the right side of the equation in formulas 6 and 7

W_x_b means weight of plastic used in the body of W_x

W_x_c means weight of plastic used in the cap/lid of W_x

W_x_l means weight of plastic used in the label/sleeve of W_x

ANNEX II

FORMAT FOR THE REPORTING OF DATA

1. **Format for reporting of data calculated based on the methodology set out in Article 3**

Table 1

Weight of plastic used in PET bottles placed on the market calculated in accordance with Article 3 (in tonnes)

	PET bottles
COUNTRY:	
REFERENCE YEAR:	
Weight of plastic used in PET bottles placed on the market in the Member State (1)	[mandatory if not all of (2) W_man in MS, (3) W_in from other MS and (4) W_imported are reported]
Weight of plastic used in PET bottles manufactured and placed on the market in the Member State (2)	[mandatory if (1) W_MS is not reported]
Weight of plastic used in PET bottles moved from other Member States and placed on the market (3)	[mandatory if (1) W_MS is not reported]
Weight of plastic used in PET bottles that have been imported and placed on the market (4)	[mandatory if (1) W_MS is not reported]
Weight of plastic used in PET bottles moved to other Member States after having been placed on the market in the Member State (5)	
Weight of plastic used in PET bottles that have been exported after having been placed on the market in the Member State (6)	

Weight of plastic used in PET bottles placed on the market adjusted (7)	
Notes: Dark shaded boxes: Reporting is voluntary (1) Calculated in accordance with Article 3(1). W_MS (2) Calculated in accordance with Article 3(1). W_man in MS (3) Calculated in accordance with Article 3(1). W_in from other MS (4) Calculated in accordance with Article 3(1). W_imported (5) Calculated in accordance with Article 3(2). W_out to other MS (6) Calculated in accordance with Article 3(2). W_exported (7) Calculated in accordance with Article 3(2). W	

2. **Format for reporting of data calculated based on the methodology set out in Article 4**

Table 2

Weight of recycled plastic used in PET bottles placed on the market calculated in accordance with Article 4 (in tonnes) and proportion of recycled plastic content (in percent)

	PET bottles
COUNTRY:	
REFERENCE YEAR:	
Weight of recycled plastic used in PET bottles placed on the market in the Member State (1)	[mandatory if not all of (2) R_man in MS, (3) R_in from other MS and (4) R_imported are reported]
Weight of recycled plastic used in PET bottles manufactured and placed on the market in the Member State (2)	[mandatory if (1) R_MS is not reported]
Weight of recycled plastic used in PET bottles moved from other Member States and placed on the market (3)	[mandatory if (1) R_MS is not reported]

Weight of recycled plastic used in PET bottles that have been imported and placed on the market (4)	[mandatory if (1) R_MS is not reported]
Weight of recycled plastic used in PET bottles moved to other Member States after having been placed on the market in the Member State (5)	
Weight of recycled plastic used in PET bottles that have been exported after having been placed on the market in the Member State (6)	
Weight of recycled plastic used in PET bottles placed on the market adjusted (7)	
Proportion of recycled plastic content in PET bottles, expressed in percent (8)	
Notes: Dark shaded boxes: Reporting is voluntary (1) Calculated in accordance with Article 4(1). R_MS (2) Calculated in accordance with Article 3(1). R_man in MS (3) Calculated in accordance with Article 4(2). R_in from other MS (4) Calculated in accordance with Article 4(2). R_imported (5) Calculated in accordance with Article 4(2). R_out to other MS (6) Calculated in accordance with Article 4(2). R_exported (7) Calculated in accordance with Article 4(2). R (8) Calculated in accordance with Article 2. RC	

ANNEX III

FORMAT FOR THE QUALITY CHECK REPORT

1. GENERAL INFORMATION

1.1. Member State:	
1.2. Organisation submitting the data and the quality check report:	
1.3. Contact name:	
1.4. Contact email address:	
1.5. Contact phone number:	
1.6. Reference year:	
1.7. Delivery date/version:	
1.8. Link to data publication by the Member State (if any)	

2. DESCRIPTION OF THE INSTITUTIONS INVOLVED IN THE DATA COLLECTION

Name of institution	Description of role and key responsibilities

(Add rows as appropriate)

3. DESCRIPTION OF METHODS USED

3.1. Description of the scope of the calculation of recycled plastic content in PET bottles as transposed in national law

A description of the level at which attainment towards the target laid down in Article 6(5) point (a) of Directive (EU) 2019/904 is calculated. For example, the target might be mandatory requirements for each single PET bottle placed on the market, or as an average for PET bottles placed on the market by each economic operator, or as an average for PET bottles placed on the market in the Member State.

(Add rows as appropriate)

3.2. Methodologies and sources for the collection and compilation of data

A description of the methodologies and sources applied to collect and compile the data for all the tools used for data gathering.

(Add rows as appropriate)

3.3. Additional assumptions

A description of any additional assumptions or adjustment factors that have been used for the calculation, the approach used for their estimation and any supporting evidence.

(Add rows as appropriate)

4. DATA VERIFICATION AND CONTROL SYSTEM

4.1. Verification of data on the weight of plastic and of recycled plastic used in PET bottles

Verification and control procedures	Applied for data on the weight of plastic used in PET bottles placed on the market (yes/no)	Applied for data on the weight of recycled plastic used in PET bottles placed on the market (yes/no)	Additional comments, if relevant
Data completeness checks			
Cross-checks			
Time-series checks			
Audit checks			
Other (specify)			

4.2. Description of main factors affecting the accuracy of the data reported on PET bottles placed on the market and on recycled plastic used in PET bottles placed on the market

Potential factors affecting reliability of data	PET bottles placed on the market (yes/no)	Recycled plastic used in PET bottles placed on the market (yes/no)	Description of how the accuracy of data is affected	Description of the methodologies that have been applied to minimise the impact of inaccurate data
Sampling errors (1) (e.g. coefficients of variation)				

Coverage errors (2) (e.g. de-minimis rules, regional coverage)				
Measurement errors (3) (e.g. measurement unit)				
Data collection test instruments (4) (e.g. testing of questionnaires)				
Processing errors (5) (e.g. identification of errors, correction of errors)				
Non-response errors (6)				
Model assumption errors (7)				
Other (please specify)				

4.3. Explanation of the scope and validity of surveys to collect data on PET bottles placed on the market and recycled plastic used in PET bottles placed on the market

(Add rows as appropriate)

4.4. Differences in the data reported for the previous reference years

Significant methodological changes in the calculation method used for the current reference year in relation to the calculation method used for previous reference years, if any (in particular retrospective revisions, their nature and whether a break in the series has to be flagged for a certain year)

(Add rows as appropriate)

4.5. Explanation for the difference in tonnage

This section shall be filled if the reported data shows a greater than 10 % variation in relation to the data submitted for the previous reference year.

Reasons for the difference or the underlying cause for the differences in the weight of PET bottles placed on the market or in the weight of recycled plastic used in PET bottles placed on the market.

Variations in the weight of plastic used in PET bottles placed on the market	Variation (%)	Main reason for variation

(Add rows as appropriate)

Variations in the weight of the recycled plastic used in PET bottles placed on the market	Variation (%)	Main reason for variation

(Add rows as appropriate)

5. CONFIDENTIALITY

Reasons for the request not to publish the reported data or certain information provided in this report, together with a list of the specific parts requested not to be published.

(Add rows as appropriate)

ANNEX IV
MODEL FORM FOR CERTIFICATES

**Certificate of compliance with Commission Implementing Decision
2026/*[insert number of this Implementing Decision]***

The economic operator registered under the internal number XXX meets all the requirements laid down in Article 8 (5) of Commission Implementing Decision 2026/*[insert number of this Implementing Decision]* laying down rules for the application of Directive (EU) 2019/904 of the European Parliament and of the Council as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles and repealing Commission Implementing Decision (EU) 2023/2683 at the sites listed in the registry of this verifier.

No evidence has been found of non-compliance with the rules laid down in Article 6 of Commission Implementing Decision 2026/*[insert number of this Implementing Decision]* between xx/xx/20xx and xx/xx/20xx

Period of validity: [xx/xx/20xx – xx/xx/20xx]

Name of verifier:

Address of verifier:

[Signature of verifier]

ANNEX V

Part A: Declaration related to recycled content to be filled at the point of origin of waste

1. Economic operator	
1.1 Name:	
1.2 Headquarter's Address:	
1.3 Production site address:	
1.4 Date:	
2. Material	
2.1. Name or specification of material/Tradename:	
2.2. Country of origin:	
2.3. Commodity code used for import (if the material to which this declaration applies originates from import):	
2.4. Batch number:	
2.5. Total weight [in kg]:	
2.6. Weight of post-consumer plastic waste as defined in Article 1(2) of Commission Implementing Decision 2026/ <i>[insert number of this Implementing Decision]</i> [in kg]:	
2.7. Percentage of post-consumer plastic waste as defined in Article 1(2) of Commission Implementing Decision 2026/ <i>[insert number of this Implementing Decision]</i> [= ratio of 2.6 and 2.5]:	

Part B: Declaration related to recycled content to be filled by recyclers, converters, food business operators and importers for material to which Article 5(2) points (a) and (b) do NOT apply

1. Economic operator		
1.1. Name:		
1.2. Headquarter's Address:		
1.3. Production site address:		
1.4. Date:		
2. Material		
2.1. Name or specification of material/Tradename:		
2.2.1 Has feedstock for this or previous steps of the supply chain been imported from third countries?	☐ Yes	☐ No
2.2.2 If yes, from which third countries ?		
	<i>(add rows as appropriate)</i>	
2.2.3 If yes, commodity codes used for imports:		
	<i>(add rows as appropriate)</i>	
2.3. Batch number:		
2.4. Total weight [in kg]:		
2.5. Weight of material stemming from post-consumer plastic waste as defined in Article 1(2), for which all recycling steps (including sorting) have taken place in countries that are in scope of Article 1(1) of Commission Implementing Decision 2026/[insert number of this Implementing Decision], calculated in compliance with Article 6 of Commission Implementing Decision 2026/[insert number of this Implementing Decision] [in kg]:		
2.6. Percentage of material stemming from post-consumer plastic waste as defined in Article 1(2), for which all recycling steps (including sorting) have taken place in countries that are in scope of Article 1(1) of Commission Implementing Decision 2026/[insert number of this Implementing Decision], calculated in compliance with Article 6 of Commission Implementing Decision 2026/[insert		

<i>number of this Implementing Decision]</i> [= ratio of 2.5 and 2.4]:		
3. Recycling technologies		
3.1. Recycling technologies that have been applied to the material		
Recycling technology:	Share of material resulting from this technology:	
<i>(add rows as appropriate)</i>		
3.2. Is the material within the scope of 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 ¹ ?	☐ Yes	☐ No
	If Yes: Present/actual recycled content as declared in the respective declaration of compliance pursuant to Annex III of Regulation (EU) 2022/1616:	
3.3. Is the material within the scope of Commission Regulation (EU) No 10/2011 of 14 January 2011 on plastic materials and articles intended to come into contact with food ² ?	☐ Yes	☐ No
4. Mass balance accounting		
4.1. Has mass balance accounting been applied to the material at this or at previous stages?	☐ Yes	☐ No
4.2. If yes, fill in the table below with the information on the certificate(s) of the economic operator(s) that have intervened in this (if applicable) or in the previous step of the supply chain that have been certified pursuant to Article 8(5) of Commission Implementing Decision XX		
Verification registry number of the economic operator(s) holding a certificate:	Identity of the verifier:	Certification valid until:

¹ OJ L 243, 20.9.2022, p. 3, ELI: <http://data.europa.eu/eli/reg/2022/1616/oj>

² OJ L 12, 15.1.2011, p. 1, ELI: <http://data.europa.eu/eli/reg/2011/10/oj>

<i>(add rows as appropriate)</i>		

Obligatory attachments:

- Copy of the declaration of compliance pursuant to Regulation (EU) 2022/1616 or pursuant to Regulation (EU) No 10/2011, as applicable

If mass balance accounting has been applied, copies of the certificate(s) of the economic operator(s) pursuant to Article 8(9) of Commission Implementing Decision 2026/*[insert number of this Implementing Decision]*.

Part C: Declaration related to recycled content to be filled by recyclers, converters, food business operators and importers for material to which Article 5(2) point (a) or (b) applies (add-on to the respective declaration of compliance set out in Annex III to Regulation (EU) 2022/1616)

1. Economic operator		
1.1. Name:		
1.2. Headquarter's Address:		
1.3. Production site address:		
1.4. Date:		
2. Material		
2.1 Batch number:		
2.2.1 Has feedstock for this or previous steps of the supply chain been imported from third countries?	☐ Yes	☐ No
2.2.2. If yes, from which which third countries ?		
	<i>(add rows as appropriate)</i>	
2.2.3 If yes, commodity codes used for imports:		
	<i>(add rows as appropriate)</i>	
2.3. Total weight [in kg]:		
2.4. Weight of material stemming from post-consumer plastic waste as defined in Article 1(2) and calculated in compliance with Article 6 of Commission Implementing Decision 2026/ <i>[insert number of this Implementing Decision]</i> [in kg], for which all recycling steps (including sorting) have taken place in countries that are in scope of Article 1(1) of Commission Implementing Decision 2026/ <i>[insert number of this Implementing Decision]</i> :		
2.5. Percentage of material stemming from post-consumer plastic waste as defined in Article 1(2) and calculated in compliance with Article 6 of Commission Implementing Decision 2026/ <i>[insert number of this Implementing Decision]</i> , for which all		

recycling steps (including sorting) have taken place in countries that are in scope of Article 1(1) of Commission Implementing Decision 2026/ <i>[insert number of this Implementing Decision]</i> [= ratio of 2.4 and 2.3]:	
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