

The logo for 'horizon futures' is located in the top left corner. It features a stylized yellow and white graphic above the text 'horizon' and 'futures' stacked vertically. The background of the entire page is a photograph of a large, ornate castle with multiple towers and spires, situated on a hillside covered in dense, autumn-colored trees. The sky is a soft, hazy orange, suggesting a sunset or sunrise. The overall aesthetic is professional and forward-looking, with a focus on global change and legislative analysis.

horizon
futures

GERMANY 2024

Packaging Legislative Analysis

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6. Plastics Regulations

6.1. Single Use Plastics

In January 2021, the German Parliament approved the Ordinance¹ prohibiting the placing on the market of certain single-use plastic products and products made of oxo-degradable plastic (disposable plastic ban Ordinance). This Ordinance entered into force on 3rd July 2021 and is in line with the EU SUP Directive, banning the sale of the following single use plastic products in Germany:

- Cotton buds
- Cutlery
- Straws
- Stirrers
- Balloon sticks
- EPS food and beverage containers/cups (including lids)

From 1st January 2025, there will be a sales ban imposed on PET bottles containing less than 25% recycled content. From 1st January 2030, this ban will extend to all single-use beverage bottles containing less than 30% recycled content.

6.1.1. German Packaging Act – Reusable Containers

In 2021, Germany introduced a new Law as part of the German Packaging Act, which came into force on 1st January 2023. This law requires food service businesses and takeaway establishments to provide consumers with the option for reusable packaging. The updated law for single use/takeaway packaging applies to all venues with either 80m² of space or more than five employees. This complies with the EU SUPD general requirement to encourage the increase in the share of reusable packaging put on the market and of systems to reuse packaging in an environmentally sound manner without compromising food safety or the safety of consumers.

Since January, every catering business offering food or drinks to go must provide the option for reusable containers, including cups relating to every size of beverage the chain sells. Reusable containers are also not permitted to be 'price-deterrent', although a deposit system is permitted instead of a flat fee, with the deposit being required to be paid back in full to the customer when the packaging is returned².

6.1.2. Single Use Plastics Fund Act

To complement EU Single Use Plastics Directive requirements on taking measures to reduce litter from products covered by the Directive, a new law was proposed in Germany in November 2022.

The Draft legislation intended to implement a Single-Use Plastics Levy in Germany (SWK/ParC), aiming to reduce waste, stimulate better use of plastic as a resource and align to broader circular economy targets.

¹ http://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBI&jumpTo=bgbl121s0095.pdf

² <https://www.food-service.de/international/int-news/germany--packaging-act-multi-use-packaging-now-mandatory-54488?crefresh=1>



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On 31st December 2023 Ordinance, BGBl. 274, 2023 was passed enforcing a plastic tax on producers of certain single-use plastic items in Germany. From 1st January 2024, producers of such items will be responsible for waste management, recycling, cleaning of public areas, education and consumer awareness via a levy/tax. The levy will be paid by all businesses placing a product on the German market for the first time, including distance sales with the first payments due in 2025.

The following taxes are set for each kilogram of products placed on the market³:

Product	Tax (€/kg)
Tobacco products with filters and filters marketed for use in combination with tobacco products	€0.972
Cups for beverages, including covers and lids	€1.236
Takeaway food containers	€0.177
Bags and foil packaging	€0.876
Beverage containers without a deposit	€0.181
Beverage containers with a deposit	€0.001
Lightweight plastic bags	€0.891
Wet wipes, i.e., pre-wetted personal care and domestic wipes	€0.061
Balloons, (except balloons for industrial or other professional uses and applications that are not distributed to consumers)	€1.340

The levy will also include fireworks containing plastic parts from 2027.

The new law requires companies to submit a declaration from 1st January 2024, detailing the single-use plastic products made available or sold on the market in the previous year, broken down by type and mass, in kilograms. The report must be submitted by 15th May 2025. Manufacturers who distributed less than 100 kg of single-use plastic products, or only deposited bottles for the first time in the previous year will be exempt from the reporting requirements. Failure to submit a report will result in a fine up to €100,000.

³ <https://www.recht.bund.de/bgbl/1/2023/274/VO>

Businesses placing products on the German market (including distance sales) will be obligated to pay the levy, with the amount owed being calculated based on annual declarations.

All funds from the levy will be placed into a new Single-Use Plastic Fund under the management of the Federal Environmental Agency. The Fund will finance refund procedures and the administration of collection. Any remaining revenues are to be used to refund the public waste management authorities and other legal entities under public law, conducting activities such as waste management, cleaning and awareness building, to refund costs incurred. Refunds will be based on a score allocated to the respective body. Full details on scoring and allocation of refunds will be included in secondary legislation.

Tax rates and the points system will be reviewed by the German government every three years in accordance with legal requirements.

Appendix



Introducing aura

About Us

At the heart of our business is a sheer fascination with packaging and the impact it has on our world. Packaging's relationship with the environment is complex and we work with true ethical partners to educate, unite like-minded thinkers and share knowledge.

A global business, the reference point for packaging sustainability, utilising knowledge and data to provide the justification required to drive positive change.

Services

Our expertise falls into three categories designed to deliver a strategic programme focused on the sustainability goals of our clients. These services are supported by a multi-disciplinary team made up of packaging, sustainability, technology and retail experts committed to making a measurable difference every day.

Consulting – Pioneering Packaging Strategy

We are packaging sustainability pioneers committed to true partnerships, focused on the delivery of mutual goals.

Our breadth of packaging sustainability knowledge across substrates, design, technical packaging, legislation, and recyclability allows us to evolve strategies to make a measurable difference both now and in the future.

Our Consultants build road maps for global change, our Technical Engineers develop specifications to refine the impact of your packaging and our Supplier Success Managers are on hand to assist with client education, communications and engagement.

As a result, we will deliver a robust strategy compliant with your sustainability goals aligned to current and future legislation.





Technology – Managing Sustainability Everyday

We provide live data and control to deliver the accurate information you require to make real time decisions that impact your business and our planet.

e-halo is an unrivalled packaging sustainability platform combining state-of-the-art technology with consulting services, designed to manage the changing landscape of global packaging legislation, compliance, and sustainability commitments.

e-halo provides packaging component data at a granular level, making sustainable packaging part of everyday decision making.

e-halo manages compliance to evolving legislation and recyclability requirements with a comprehensive reporting suite allowing for real-time measurement against your business and sustainability targets.



Insights – Data Driven Decisions

We utilise knowledge and data to provide the justification required to drive positive change.

Data Management – We interact with digital information every day. We gather, check, manage and translate data into valuable insights that our clients can use to measure and motivate positive change.

Horizon Futures – We offer horizon scanning services for global packaging legislation across 54 countries and for this we are unique. We interpret legislation rather than just quoting a legal directive, to help you understand the current and future packaging landscape. We then consider how emerging trends might potentially affect current policy and practice, enabling our clients to take a longer-term strategic approach to packaging sustainability.

Our Management Team

- We are packaging sustainability pioneers committed to true partnership, which means to us a relationship focused on the delivery of the mutual goals of our business and that of our clients.
- Visionary
- Pioneering strategies which educate, unite and influence change
- Responsible
- Real-time data drives the changes needed to positively impact our planet
- Honest
- Decisions are informed, and our communications are authentic
- Collaborative
- Ethical Partnerships unify our mutual goals to create a vision fit for the future



Greg Lawson
Managing Director



Gillian Garside-Wight
Consulting Director



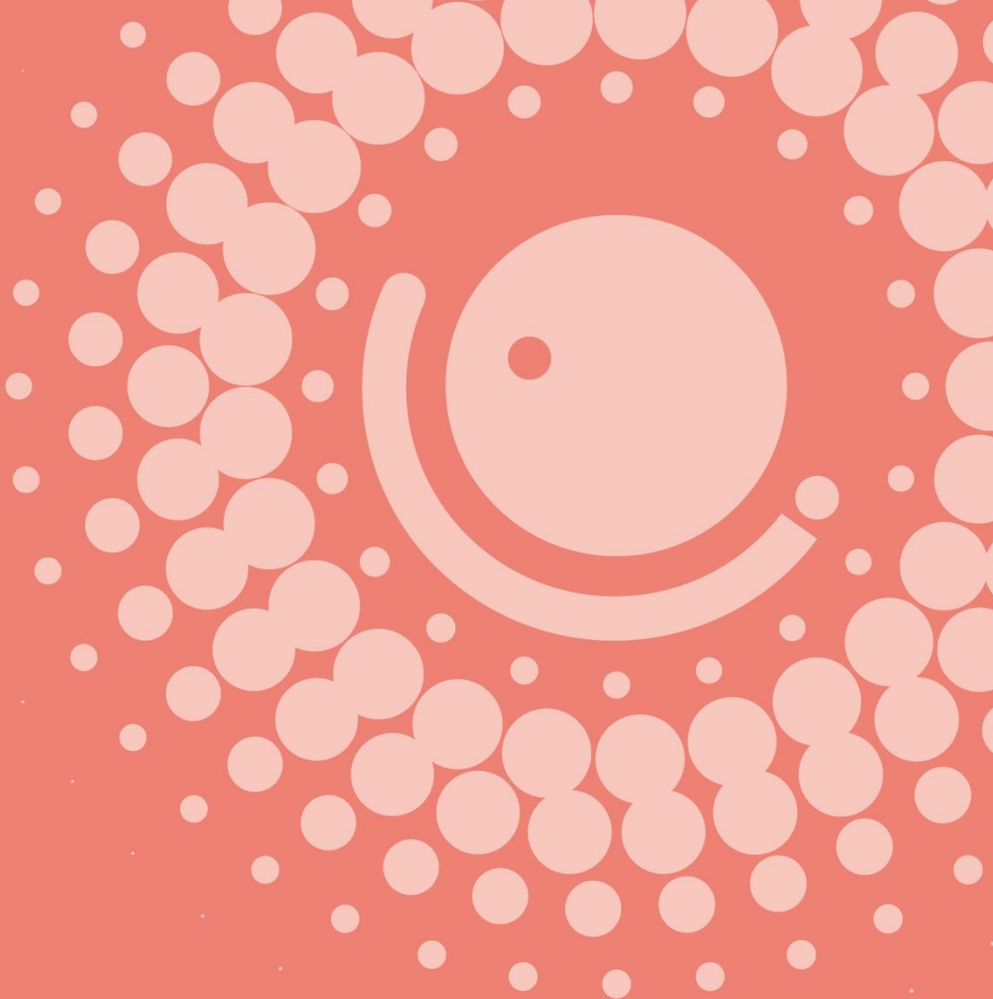
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Thank you from Team Aura