

Ensuring equivalent requirements and credible verification for imported recycled content

Executive summary

The Packaging and Packaging Waste Regulation (PPWR)¹ makes recycled-content requirements a condition for plastic packaging placed on the Union market. The rules adopted under Article 7(10) must therefore enable legitimate trade in recycled materials and packaging, while ensuring that imported recycled content is counted towards EU targets only if compliance with requirements equivalent to the applicable EU requirements has been demonstrated across the relevant stages of the value chain.

Recycled content placed on the Union market must meet equivalent level of EU defined requirements, irrespective of whether the relevant waste was collected or recycled inside or outside the EU. This principle should apply equally where recycled content enters the Union as a secondary raw material, polymer, packaging component or finished packaging.

Cefic therefore calls on the Commission to:

- Apply a common set of outcome-based equivalence requirements to all recycled content placed on the Union market. These requirements should cover environmental and human-health protection, waste management, recycled-content calculation, chain of custody and verification — not only the numerical recycled-content claim. Equivalence should be assessed at the relevant levels of the value chain, including third country, recycling installations and economic operators. Third countries should not be required to reproduce an identical EU regulatory or administrative system, provided that equivalent outcomes are achieved. Compliance with the applicable equivalence requirements should be demonstrated through objective and auditable evidence, including certification under EU-recognised schemes where appropriate.

¹ Regulation (EU) 2025/40 on packaging and packaging waste

- Cover all relevant entry points, including secondary raw materials such as pyrolysis oil and circular naphtha, as well as monomers, polymers, converted components and finished packaging.
- Build on the verification architecture established by Commission Implementing Act (EU) 2026/1425 under the Single-Use Plastics Directive (SUPD), including batch declarations, facility-level verification, competent and independent verifiers, standardised certificates, certificate pass-through and recognition across Member States.
- Establish harmonised EU requirements for the recognition and supervision of certification schemes and certification bodies, building where appropriate on existing EU approaches, accreditation arrangements and harmonised standards. Certificates issued by appropriately accredited certification bodies should be accepted as evidence of compliance where they demonstrate conformity with the applicable PPWR requirements. Commission-recognised certification schemes could provide one recognised route for demonstrating such compliance.
- Use certificate-linked declarations to support customs controls. Recycled origin and attributed mass-balance claims cannot be established through physical inspection of the goods or represented through tariff classification alone.

This approach would ensure a level playing field, protect the integrity of EU recycled-content targets and provide a practical and enforceable framework for compliant imports. It would also support investment in European recycling capacity while maintaining access to verified recycled materials from third countries.

Scope and key considerations

The Commission should recognise that plastic packaging supply chains are complex and may involve multiple countries, operators, processing stages and forms of recycled material before the final packaging is placed on the Union market. The design of the PPWR equivalence and verification framework should therefore give particular attention to the associated compliance, traceability and enforcement risks. These risks should be minimised through clear allocation of responsibilities, harmonised evidence requirements, reliable chain-of-custody systems, independent verification, risk-based controls and effective cooperation between customs and market-surveillance authorities.

This paper addresses only equivalence and verification for imports. Cefic's position on the PPWR recycled-content calculation methodology, including mass-balance allocation, is set out separately in another paper. References to the SUPD Implementing Act in this paper should therefore not be interpreted as expressing Cefic's position on its calculation methodology.

1. Introduction and policy context

Cefic welcomes the Commission's call for evidence on "Packaging and packaging waste – conditions for importing recycled materials into the EU for use in packaging". The initiative prepares the secondary legislation required under Article 7 of Regulation (EU) 2025/40, including:

- the methodology for calculating and verifying recycled content and the format for technical documentation under Article 7(8);
- sustainability criteria for plastic recycling technologies under Article 7(9); and
- the methodology for assessing, verifying and certifying equivalence—including through third-party audits—where post-consumer plastic waste is collected or recycled in a third country under Article 7(10).

These acts must operate as a coherent framework. The calculation methodology will determine what may be claimed as recycled content; the sustainability criteria will determine which recycling operations qualify; and the equivalence methodology will determine whether recycled content recovered from waste collected or recycled in a third country may be counted towards the same targets. Verification and enforcement must connect these three elements and ensure their consistent application.

Cefic has already established positions on the methodology for calculating recycled content under Article 7(8) and on the sustainability criteria for recycling technologies under Article 7(9).

This paper responds in particular to the Commission’s questions on imports of plastic recyclates and on existing verification, certification and chain-of-custody schemes. It also proposes a practical enforcement architecture based on Cefic’s position on the EU Customs Declaration Mechanism for Recycled Materials Verification².

2. Imports are already a market reality, but significant data gaps remain

Imported plastics and recycled plastics already form part of European supply chains. However, due to the fact that recycled plastics fall under the same customs codes of virgin plastics, the available statistics do not provide the product- and polymer-level information needed to determine how much imported recycled content is ultimately placed on the Union market in packaging.

Indicator	Available evidence	Interpretation
Total plastics imports, 2024	13.4 Mt, equal to 24% of European conversion input	Imports are a material part of converters’ supply.
Imported mechanically recycled post-consumer plastics, 2024	Approximately 1.2 Mt (9.0% of total plastics imports)	All sectors and polymer types combined; chemically recycled plastics excluded from trade data.
Imported mechanically recycled pre-consumer plastics, 2024	Approximately 0.7 Mt (5.2% of total plastics imports)	All sectors and polymer types combined.
Imported circular plastics, 2024	Approximately 1.5 Mt; 19% of circular plastics conversion input	Circular supply already relies materially on imports.
Packaging conversion and consumption, 2024	20.3 Mt conversion versus 18.4 Mt consumption; Europe remained a net exporter by about 9%	This net balance does not reveal gross packaging imports or their recycled content.

Source: *Plastics Europe, The Circular Economy for Plastics – A European Analysis 2026*, pp. 15, 36–37 and 55. Figures are rounded

The Plastics Europe data show that Europe remained a net exporter of plastic packaging in 2024, although its net export position deteriorated compared with 2022. The figures nevertheless confirm that packaging imports are an existing market reality. They do not identify gross packaging imports, nor do they provide information on the recycled content embedded in imported packaging.

² Cefic position paper, [EU Customs Declaration Mechanism for Recycled Materials Verification](#), September 2026

The data gaps are themselves a policy finding. Current statistics do not provide a reliable breakdown of imported recycled plastics by polymer, country of origin, recycling technology or end-use. Nor can they identify the recycled content embedded in imported packaging or other finished goods. Chemically recycled materials are excluded from the Plastics Europe trade dataset for data-availability reasons.

Eurostat trade data for plastics in primary forms and converted plastic products can identify major trading partners, but do not distinguish virgin from recycled content. Plastics Europe's report³ identify the United States, South Korea, Saudi Arabia, China and Türkiye as leading extra-EU suppliers of plastics in primary forms, while China dominates imports of converted plastic products. The underlying classifications cannot show which of these flows carry a recycled-content claim.

These trade flows are expected to become increasingly relevant as binding recycled-content targets create additional demand for recycled materials in the Union.

3. Equivalent requirements for all recycled content placed on the Union market

Imports may occur at different stages of the value chain, including as waste, recycling intermediates and secondary raw materials such as pyrolysis oil or circular naphtha, monomers, polymers and compounds, or as recycled content incorporated into packaging components and finished packaging. It is therefore essential that recycled content counted towards EU regulatory targets complies with the same substantive requirements, irrespective of its origin or the form in which it enters the Union market. A robust equivalence and verification framework is necessary to ensure a level playing field, safeguard the integrity of recycled-content claims and prevent European recyclers from being placed at a competitive disadvantage.

3.1. Equivalence must cover regulatory outcomes, verification systems and enforcement

Cefic recommends that equivalence be assessed against a common set of minimum requirements covering both non-EU operators and third countries. The methodology should remain technology-neutral, while ensuring that the same level of environmental and human-health protection, traceability and regulatory assurance applies to all eligible recycled content.

Dimension	Minimum equivalence requirement
Eligible feedstock	The claim must relate to post-consumer plastic waste as defined by EU law, with safeguards against the use or relabelling of ineligible feedstock.
Waste collection and treatment	Collection, sorting and recycling must occur under environmentally sound waste-management conditions, taking into account criteria listed under Article 1(1)(b) of the SUPD Implementing Act (EU) 2026/1425, and controls equivalent in outcome to the relevant Union requirements.
Human health and environmental protection	Installations and processes must meet equivalent safeguards, including applicable emissions, contamination and product-safety controls, human health and environmental protection

³ Plastics Europe, the circular economy for plastics, a European analysis, 2026

Dimension	Minimum equivalence requirement
	requirements under Union legislation, particularly Directive 2008/98/EC and Regulation (EU) 2025/40, as relevant.
Recycling and sustainability criteria	The recycling operation must qualify under the EU definition of recycling and meet the sustainability criteria adopted under PPWR Article 7(9).
Calculation methodology	Recycled content must be calculated using the same Article 7(8) methodology, including system boundaries, yields, losses, allocation rules and chain-of-custody requirements.
Traceability and no double counting	Evidence must link eligible waste to certified outputs through an auditable chain of custody and prevent duplicate claims across products, markets, schemes and accounting periods.
Verification and enforcement	Independent verification, document retention, data access, corrective action, sanctions and scheme oversight must provide equivalent assurance.

3.2. Align PPWR with the SUPD baseline

Cefic broadly supports using the equivalence and verification provisions of Commission Implementing Act (EU) 2026/1425—particularly Articles 1(1) and 8—as a basis for the verification framework under the PPWR, adapted where necessary to the PPWR’s broader packaging scope.

Article 1(1)(b) of the Implementing Act makes eligibility dependent on a detailed country-level assessment and the conclusion of an agreement or arrangement between the Union and the third country. While Cefic supports the listed criteria and indicators for assessing a country’s waste-management framework, requiring such an agreement could result in a lengthy and administratively complex process. The necessary assessment should instead be conducted through independent audits by appropriately accredited auditors, based on harmonised requirements established by the Commission.

The PPWR should preserve and further operationalise the relevant equivalence and verification provisions by combining country-level assessment with independent, risk-based verification of the operators and recycling installations supplying the Union market. In line with Article 1(1)(a) of the SUPD Implementing Act, this could include eligibility for third countries to which the OECD Decision applies, unless the assessment carried out and a decision adopted pursuant to Article 45(5) and (6) of Regulation (EU) 2024/1157 concludes that the country does not fulfil the requirements for environmentally sound management of plastic waste. In line with Article 8 of the SUPD Implementing Act, verification should apply irrespective of where the post-consumer plastic waste was generated or recycled. The PPWR rules should also make explicit that imported recycled content must comply with the same verification requirements as Union-produced recycled content, as well as with the recycled-content calculation methodology adopted pursuant to Article 7(8) of the PPWR and the sustainability criteria for recycling technologies adopted pursuant to Article 7(9) of the PPWR.

4. Verification: a harmonised and credible verification framework is essential

Verification is the process through which an independent and accredited body assesses whether an economic operator, facility and recycled-content claim comply with the applicable requirements.

Certification is the documented outcome of that process and provides the evidence that can be transmitted along the supply chain and used by competent authorities to verify compliance.

The PPWR should build on relevant elements of the governance and assurance mechanisms established under the SUPD Implementing Act. Article 8 of the SUPD Implementing Act establishes a harmonised verification process and requires certificates issued following that process to be recognised across Member States. Given the PPWR's broader scope and the need for consistent application of its recycled-content requirements within the Union, the relevant secondary legislation should establish harmonised verification and certification requirements. It should also enable the Commission to recognise certification schemes that demonstrate their ability to verify compliance with the applicable PPWR requirements, including the calculation methodology and chain-of-custody rules. Certificates issued under Commission-recognised schemes by appropriately accredited certification bodies should be accepted as evidence of compliance for the requirements covered by the scheme. This approach would strengthen governance and assurance while supporting consistent application within and outside the Union.

The proposed PPWR model creates a complete assurance chain: the PPWR defines the requirements; the Commission recognises schemes capable of verifying them; accredited certification bodies audit operators and facilities; certificates and declarations document compliance; and Member States accept that evidence for the requirements covered by recognition, subject to risk-based enforcement.

Cefic therefore recommends that the PPWR verification and certification framework should:

- establish harmonised substantive and verification requirements applicable to both EU and imported recycled content;
- provide a transparent process through which national or international certification schemes can obtain and retain Commission recognition;
- require verification to be carried out by independent and appropriately accredited certification bodies with the competence necessary for the relevant recycling technologies and chain-of-custody models;
- use standardised declarations and certificates to transmit quantified recycled-content information and relevant certificate references along the supply chain; and
- provide for risk-based supervision, including the possibility for the Commission or competent authorities to request underlying evidence and to suspend or withdraw recognition where requirements are no longer met.

5. Enforcement: a declaration and certification-based approach

Cefic strongly supports effective enforcement of recycled-content claims at the EU border. While more granular customs codes can be useful where they reflect objective and verifiable product characteristics, recycled content is generally not such a characteristic. It is typically expressed as a percentage by mass and, particularly under chemical recycling and mass-balance systems, risks may not be reliably verified through customs codes at the border. Recycled content is not an objective product characteristic that can be identified through normal customs controls, but rather an attributed characteristic supported by certification and chain-of-custody records. Customs codes are designed to classify products into categories and cannot capture the actual percentage of recycled content contained in a consignment. As a result, a

customs code-based approach would provide limited verification value, generate less accurate trade data and create additional complexity across supply chains and downstream value chains.

In addition, recycled-content-based customs classifications could create significant operational burdens across supply chains by requiring additional product classifications, inventories and reporting systems for materials that are otherwise identical. They could also create pressure for further downstream classifications throughout the value chain, while providing limited additional enforcement value.

For these reasons, Cefic considers that recycled-content claims are best verified through declarations, certification and auditable supporting evidence rather than through dedicated customs codes alone. This approach allows verification of the underlying chain-of-custody and certification records on which recycled-content claims rely, while supporting customs enforcement through document-based controls and post-import reconciliation.

5.1. Cefic's proposed Customs Declaration Mechanism

Cefic proposes a Customs Declaration Mechanism for Recycled Materials Verification that builds on existing customs and certification systems while retaining existing commodity codes.

Under this approach, recycled-content claims would be supported through declarations and recognised certification schemes linked to customs procedures. Automated verification of certificates and declarations would strengthen enforcement, improve the reliability of recycled-content claims and generate more accurate data on actual recycle volumes entering the Union.

The mechanism would apply only where recycled content is claimed. Goods without such claims would continue to be imported under existing customs procedures. By linking customs declarations with certification and auditable records, the mechanism provides a technology-neutral framework that can accommodate both mechanical and chemical recycling pathways without creating additional customs classifications.

Further details are set out in Cefic's position paper: [EU Customs Declaration Mechanism for Recycled Materials Verification](#).

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About Cefic

Cefic, the European Chemical Industry Council, is the forum of large, medium and small chemical companies across Europe, accounting for 1.2 million jobs and 13% of world chemicals production.

On behalf of its members, Cefic's experts share industry insights and trends, and offer views and input to the EU agenda. Cefic also provides members with services, like guidance and training on regulatory and technical matters, while also contributing to the advancement of scientific knowledge.

Appendix 1: Response to the Commission's evidence questions

1. Data on imports of plastic recyclates

Commission question	Cefic response based on available evidence
Estimated annual volume of recycled content imported from third countries	For 2024, Plastics Europe estimates approximately 1.2 Mt of imported mechanically recycled post-consumer plastics and 0.7 Mt of imported mechanically recycled pre-consumer plastics. These totals cover all sectors and polymer types. The trade dataset does not include chemically recycled plastics and does not provide a polymer or origin-country breakdown.
Proportion of plastic packaging placed on the EU market originating from third countries	The available data do not establish this proportion. Packaging conversion was 20.3 Mt and consumption 18.4 Mt in 2024, indicating a net export position of approximately 9%. A net balance cannot be used to calculate gross imports, and the recycled content embedded in imported packaging is unknown.
Main third-country sources	General Eurostat trade data identify major sources of plastics in primary forms and of converted plastic products, but do not distinguish virgin from recycled material. The 2024 Plastics Europe dataset identifies the United States, South Korea, Saudi Arabia, China and Türkiye among the leading sources of plastics in primary forms, and China, Türkiye, the United Kingdom, Switzerland and Vietnam among the leading sources of converted plastic products. These figures must not be presented as sources of recycled content specifically.

2. Verification, certification and chain-of-custody schemes

Economic operators currently use voluntary schemes and standards covering segregation, controlled blending and mass balance, including schemes such as ISCC PLUS, REDcert, RSB and recycled-content certification offerings such as SCS. Their scopes and methodologies are not identical, and listing a scheme should not be interpreted as automatic legal recognition under the PPWR.

The Commission should establish outcome-based minimum criteria and a transparent recognition procedure. A scheme should be accepted only for the technologies, chain-of-custody models, materials and geographic scopes for which it demonstrates compliance. Certification bodies operating under recognised schemes should be appropriately accredited and subject to oversight.