

Sayı: 17812098-TİM.AKİB.GSK.İLET.2026/193-1485

Mersin, 03/04/2026

Konu: AB Tek Kullanımlık Plastik Direktifi Komisyon Uygulama Kararı Taslağı

Sayın Üyemiz,

T.C. Ticaret Bakanlığı'nın yazısına atıfla, Türkiye İhracatçılar Meclisi (TİM)'nden alınan bir yazıda, Avrupa Birliği tarafından tek kullanımlık plastik ürünlerin çevre üzerindeki olumsuz etkilerini azaltmak amacıyla kabul edilen AB Tek Kullanımlık Plastik Direktifi (Single-Use Plastics Directive - SUP Directive)nin, 2 Temmuz 2019 tarihinde yürürlüğe girdiği belirtilmektedir. Direktif kapsamında, AB pazarına arz edilecek plastik pet şişelerin 2025 yılı itibariyle %25, 2030 yılı itibariyle ise %30 geri dönüştürülmüş içeriğe sahip olması gerekmekte olduğu ile 1 Aralık 2023 tarihinde tek kullanımlık plastik içecek şişelerinin geri dönüştürülmüş plastik içeriğine ilişkin verilerin hesaplanması, doğrulanması ve raporlanmasına yönelik kuralları düzenleyen Komisyon Uygulama Kararının (2023/2683) yayınlandığı bildirilmektedir.

Komisyon tarafından söz konusu mevzuatı tadil edecek yeni bir Komisyon Uygulama Kararı taslağının hazırlanmış olduğu ifade edilerek anılan taslakta geri dönüştürülmüş plastik, tüketim sonrası ve Birlik içinde geri dönüştürülen plastik olarak tanımlanmaktadır. OECD ülkelerinde geri dönüştürülen plastiklerin ise ancak 21 Kasım 2027 tarihinden itibaren AB standartlarına eşdeğer standartlarda faaliyet gösteren tesislerde geri dönüştürülmesi halinde PET şişelerdeki zorunlu geri dönüştürülmüş içerik hedeflerine dahil edilmesinin öngörüldüğü ifade edilmektedir. Öte yandan, Avrupa Birliği tarafından Dünya Ticaret Örgütüne bildirim yapılmış olan taslak düzenlemeye ilişkin görüşlerin 23 Nisan 2026 tarihine kadar iletilmesinin mümkün olduğu belirtilmektedir.

Bu kapsamda, ülkemiz görüş ve önceliklerinin yansıtılmasını teminen kapsamlı bir pozisyon belgesi hazırlanarak paylaşılmasının planlanmakta olduğu bildirilmekte olup konuya ilişkin görüş ve değerlendirmeler, 9 Nisan 2026 tarihine kadar Birliğimize (arge@akib.org.tr) iletilebilmektedir.

Bilgilerini rica ederim.

Mehmet Ali ERKAN
Genel Sekreter

Ek:

1- Uygulama Kararı Taslağı (19 Sayfa)

2- Uygulama Kararı Taslağı Ekleri (17 Sayfa)



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Brussels, **XXX**
[...] (2026) **XXX** draft

ANNEXES 1 to 5

SENSITIVE*
UNTIL ADOPTION

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

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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 from 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		PET bottles		Recycled plastic	Description of how the	Description of the
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reliability of data		placed on the market (yes/no)		used in PET bottles placed on the market (yes/no)	accuracy of data is affected	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/XXX

The economic operator registered under the internal number XXX meets all the requirements laid down in Article 8 (4) of Commission Implementing Decision 2026/XXX on [...] 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/XXX 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/XX [in kg]:	
2.7. Percentage of post-consumer plastic waste as defined in Article 1(2) of Commission Implementing Decision 2026/XX [= ratio of 2.4 and 2.3]:	

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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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) and calculated in compliance with Article 6 of Commission Implementing Decision 2026/XX [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/XX:	
2.6. Percentage of material stemming from post-consumer plastic waste as defined in Article 1(1) and calculated in compliance with Article 6 of Commission Implementing Decision 2025/XX, 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/XX [= 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 (OJ L 243, 20.9.2022, p. 3, ELI: http://data.europa.eu/eli/reg/2022/1616/oj) ?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	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 Regulation (EU) No 10/2011 of 14 January 2011 on plastic materials and articles intended to come into contact with food (OJ L 12, 15.1.2011, p. 1, ELI: http://data.europa.eu/eli/reg/2011/10/oj)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Mass balance accounting		
4.1. Has mass balance accounting been applied to the material at this or at previous stages?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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(x) of Commission Implementing Decision XX		
Registry number of the economic operator(s) holding a certificate:	Identity of the verifier:	Certification valid until:
<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(8) of Commission Implementing Decision XX.

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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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/XX [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/XX:	
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/XX, 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/XX [= ratio of 2.4 and	

2.3]:



Brussels, **XXX**
[...] (2026) **XXX** draft

SENSITIVE*
UNTIL ADOPTION

COMMISSION IMPLEMENTING DECISION (EU) .../...

of **XXX**

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

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COMMISSION IMPLEMENTING DECISION (EU) .../...

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 environment¹, and in particular Article 6(5), second subparagraph, and Article 13(4), third subparagraph, thereof,

Whereas:

- (1) Directive (EU) 2019/904 sets targets for the minimum recycled plastic content in single-use plastic beverage bottles listed in Part F of the Annex to that Directive, including PET bottles. Member States are to report data on recycled plastic content in PET bottles for each calendar year.
- (2) Commission Implementing Decision (EU) 2023/2683² laid down the methodology for the calculation and verification of the recycled plastic content targets and the format for reporting data on recycled plastic content in beverage bottles. That methodology is based on data generated in accordance with Commission Regulation (EU) 2022/1616.³
- (3) The only suitable recycling technologies referred to in Regulation (EU) 2022/1616 are post-consumer mechanical recycling of PET and recycling from product loops in closed and controlled chains. To allow additional recycling methods that are not covered by that Regulation to contribute to the attainment of the recycled content targets laid down in Directive (EU) 2019/904, it is necessary to establish additional rules for the calculation, verification and reporting of recycled plastic content derived from such additional recycling methods. In particular, it is necessary to introduce so-called mass balance accounting, which requires substantial additions to the existing methodology. In the interest of clarity and legal certainty and

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¹ OJ L 155, 12.6.2019, p. 1, ELI: <http://data.europa.eu/eli/dir/2019/904/oj>.

² Commission Implementing Decision (EU) 2023/2683 of 30 November 2023 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 (OJ L, 2023/2683, 1.12.2023, ELI: http://data.europa.eu/eli/dec_impl/2023/2683/oj).

³ Commission Regulation (EU) 2022/1616 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 ELI: <http://data.europa.eu/eli/reg/2022/1616/oj>).

considering the number of new rules and changes in existing rules that are needed, Implementing Decision (EU) 2023/2683 should be repealed.

- (4) As global efforts to curb plastic pollution ramp up, a market for recycled plastics, whether from mechanical or chemical recycling, and the related supply chains, is expected to develop globally. Clear rules are needed to ensure that recycled content can be reported in a transparent, verifiable and comparable manner, across all existing recycling methods and processes. Union rules should provide a framework for the future international approach, with a view to ensuring a global level playing field.
- (5) Chemical recycling can treat plastic waste which is difficult or impossible to mechanically recycle and can deliver higher quality and technical performance of recycled outputs. To deliver the full potential of the circular economy, chemical recycling should complement mechanical recycling, which is in general preferable from an environmental point of view, where it delivers sufficient quality and technical performance of recycled outputs.
- (6) With the objective of establishing a simple, predictable framework that enables all recycling methods and processes capable of generating environmental benefits for the circular plastics economy to also attain economic viability, Union reporting rules on recycled content should cover all recycling methods and processes. Those rules should also facilitate the Union chemicals industry's transition to circularity by encouraging the use of alternative feedstocks and reducing dependencies on virgin fossil resources.
- (7) Recycled plastic in beverage bottles that is obtained through mechanical recycling that is a suitable recycling technology in the meaning of Commission Regulation (EU) 2022/1616⁴ or through other recycling technologies that are suitable recycling technologies or novel technologies within the meaning of that Regulation, for which the proportion of material stemming from post-consumer plastic waste in the output is known and for which no other plastic waste than post-consumer plastic waste is used as input, should be taken into account in accordance with Regulation (EU) 2022/1616 for the purposes of calculation, reporting and verification of data on recycled plastic content in beverage bottles .
- (8) Recycled plastic from post-consumer plastic waste that is obtained by any other recycling method, including chemical recycling during which the chemical structure of the material is changed, or that is produced from a mixture of pre- and post-consumer plastic waste, should also be taken into account in the calculation, verification and reporting of data on recycled plastic content in beverage bottles to be carried out for the purposes of Directive (EU) 2019/904. Where plastic waste undergoes a recycling process whereby the polymers are broken down and the resulting substances, often combined with primary raw materials, are used to produce new polymers and possibly other products, it is necessary to apply mass balance accounting because the proportions of the eligible material in the outputs are generally not known. Mass balance accounting ensures that the weight of the

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⁴ Commission Regulation (EU) 2022/1616 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 ELI: <http://data.europa.eu/eli/reg/2022/1616/oj>).

material stemming from post-consumer plastic waste at the input is equal to the weight of the material stemming from post-consumer plastic waste that is attributed to all outputs and losses.

- (9) During chemical recycling, the chemical structure of the input post-consumer plastic waste is broken, and the resulting material is generally not yet a polymer until it is repolymerized. Material stemming from post-consumer plastic waste should therefore be referred to as 'eligible material'. Depending on the stage within the recycling process, 'eligible material' can have the status of waste or non-waste.
- (10) Where mass balance accounting is applied at a given step in the supply chain, it should also be applied at all subsequent steps as its use at an earlier stage implies that the proportion of the eligible material is not known in all individual inputs and therefore cannot be known in the output.
- (11) At stages in the supply chain at which both input and output materials consist of polymers, such as after repolymerisation in the case of chemical recycling, a mixing of materials with known proportions would result in outputs with known proportions. At such stages, an additional reallocation of attributed amounts of eligible material is therefore not necessary and should not be allowed.
- (12) Pursuant to Directive (EU) 2019/904, Member States are to report to the Commission information on recycled plastic content in PET bottles to demonstrate the attainment of the target for that content (the 'target'). While recycled content refers to the amount of recycled material, the target is expressed as a percentage, namely, as the proportion of recycled plastic in the PET bottles. To demonstrate their attainment of the target, Member States should therefore report not only the sum of the weight of recycled plastic content in PET bottles, but also the sum of the weight of all plastic parts of the bottles in order to make it possible to calculate the proportion of recycled plastic content.
- (13) Given that the objective of the targets is to promote the market uptake of recycled plastic, with the aim to ensure the circular use of plastics, it is appropriate to consider only the plastic parts when calculating the weight of the beverage bottles. As the non-plastic parts of a common beverage bottle are estimated to constitute at most 5 % of its weight, for instance in the form of a paper label, the exclusion of non-plastic parts of the PET bottles from the calculation is considered to have no significant impact on the assessment of whether the target has been attained.
- (14) Directive (EU) 2019/904 specifies that PET bottles include caps and lids. However, for the purposes of calculation and verification of the recycled plastic content target, labels and sleeves should also be considered as parts of PET bottles. Firstly, a PET bottle, in the format in which it is commonly sold to consumers, consists of its body, cap, lid, and a label or a sleeve. Labels and sleeves are used to communicate information to consumers including for branding and advertising purposes. While sleeves commonly provide a 360 degree coverage around the bottle, other labels commonly cover only a smaller part of the bottle. Secondly, labels and sleeves are often attached to the bottle at the same production stage as caps and lids. The weight of labels and sleeves should therefore be included in the weight of PET bottles, and any recycled plastic contained in labels and sleeves should be included in the weight of recycled plastic in PET bottles.

- (15) For the purpose of calculating and verifying recycled plastic content in PET bottles, the term ‘recycled plastic’ should be defined to include only material derived from post-consumer plastic waste. This distinction is important because sufficient market incentives already exist for the recycling of pre-consumer plastic waste. Plastic waste originating from the packaging of products that are placed on the market but that have passed their expiry date before consumer sale should be considered as post-consumer plastic waste. In contrast, plastic materials and waste generated during the manufacturing processes, including all secondary processing, testing, storage and transfers prior to the placing on the market of the product, should not be considered as post-consumer waste.
- (16) The recycled plastic used for the purpose of calculating and verifying the attainment of the target should be obtained from post-consumer plastic waste that has been recycled (including sorted) in an environmentally sound manner. Upholding high environmental standards for recycling is essential in order to preserve the environmental added value of promoting recycled content and to avoid situations in which inadequate waste collection and management practices as well as pollutant emissions undermine the sustainability benefits of substituting virgin with recycled materials.
- (17) Regulation (EU) 2024/1157 distinguishes between countries to which the Organisation for Economic Cooperation and Development (OECD) Decision of the Council on the Control of Transboundary Movements of Wastes Destined for Recovery Operations (‘the OECD Decision’)⁵ applies and those to which it does not apply. As of 21 November 2026, exports of plastic waste to non-OECD countries will be prohibited until 21 May 2029 under that Regulation with the possibility for non-OECD countries to apply for derogations after that date.
- (18) In light of the different level of standards and capacities of infrastructure regarding the management of plastic waste in countries to which the OECD Decision applies, and considering the uncertainty of the impact of the prohibition on plastic waste trade flows, recycled plastic from countries to which the OECD Decision applies should only start to be counted in the mandatory recycled content target for PET bottles as of 21 November 2027. At that date, the Commission should have delivered its assessment and adopted its decision pursuant to Article 45(5) and (6) of Regulation (EU) 2024/1157, after having assessed the arguments of the affected third countries. This timeframe will also allow Member States to adjust their data collection and reporting.
- (19) Post-consumer plastic waste that has been recycled (including sorted) in countries to which the OECD decision does not apply, should only be allowed to count towards the target if agreements or arrangements with the EU have been concluded which ensure the environmentally sound management of plastic waste. This requirement is additional to, and without prejudice to, other applicable EU legal requirements, such as those established under Regulation (EU) 2022/1616.

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⁵ OECD, Decision of the Council on the Control of Transboundary Movements of Wastes Destined for Recovery Operations, OECD/LEGAL/0266

- (20) Notwithstanding the rules set for the calculation of the recycled content targets, the importation of recycled plastic for the manufacture of plastic beverage bottles is possible in accordance with the applicable Union rules.
- (21) Regulation (EU) 2022/1616 establishes a reporting chain throughout consecutive manufacturing steps that includes reporting of the percentage of recycled plastic in each batch of material that contains recycled plastic and is intended to come into contact with foods. To keep administrative burden on economic operators minimal, that information should also be used for the calculation of recycled content in PET bottles, even if the definitions of ‘plastic’ and ‘recycled plastic’ that are applicable for Regulation 2022/1616 differ slightly from those that are applicable for this Decision. The information provided under Regulation (EU) 2022/1616 is to be complemented by information about the origin of the material in order to reflect the geographical scope of this Decision. Economic operators that place PET bottles on the market should calculate the weight of recycled plastic in those bottles based on the percentage of recycled plastic content indicated in the addition to the declarations of compliance under Regulation (EU) 2022/1616.
- (22) For the purposes of Article 13(1), point (e), of Directive (EU) 2019/904, the proportion of recycled plastic in a PET bottle is to be calculated when it is placed on the market of a Member State (‘the final calculation point’). Currently, the recycled plastic content cannot be analytically measured in a reliable manner at the final calculation point. Therefore, it is necessary to determine the recycled plastic content at earlier stages of the supply chain, through additional calculation points, to allow for an accurate calculation at the final calculation point. A calculation point is required whenever material that has been at least partly obtained from eligible material changes its chemical or physical composition, in particular when that material is mixed with other material, such as virgin polymers, virgin additives or material stemming from plastic waste that is not post-consumer plastic waste. At different calculation points along a recycling pathway, different methods to calculate the weight of eligible material or attributed amounts in the outputs may apply depending on the process stage and the applied recycling method.
- (23) Economic operators in the recycled plastic supply chain who apply mass balance accounting should not be allowed at any time to overdraw their account of attributed amounts of eligible material, meaning that the account should not have a negative balance. A negative balance of attributed amounts would imply that the economic operators have sold more eligible material than they have actually produced or purchased.
- (24) For the application of mass balance accounting, it is necessary to establish rules on how the input eligible material can be allocated to the outputs in case of multi-output processes. The rules laid down in this Decision reflect the so-called ‘fuel-use excluded’ approach, meaning that at each calculation point economic operators should deduct eligible material that is processed into fuels or losses from the calculation of recycled content, in order to comply with Article 3(17) of Directive

2008/98/EC of the European Parliament and of the Council⁶. This applies also for dual-use outputs, i.e. intermediate outputs that can be further processed into both fuels and non-fuel products, that are in liquid or gaseous form. The relative share of eligible material in dual-use outputs that will become a fuel should not count as recycled content. Dual-use outputs in solid form, such as char, should be taken completely out of the calculation of recycled content because they are expected not to be processed into high-value non-fuel products in practice at a relevant scale in the foreseeable future.

- (25) In order to increase the transparency of the process, chemical traceability is applied, meaning that the ‘fuel-use excluded’ allocation rule should be complemented by additional provisions to ensure that the attributed amount of eligible material does not exceed the amount of eligible material that can theoretically be present in a product.
- (26) Attributed amounts of eligible material should not be shifted across different facilities of a company or across different companies as this would add complexity to calculation and verification of attributed amounts. That should however not prevent physically moving material with attributed amounts between different facilities of a company or between different companies without reallocating their attributed amounts, provided that the material is accompanied by the necessary documentation to ensure compliance with this Decision, in particular to ensure traceability and provide the basis for calculation in case of subsequent mixing with other materials.
- (27) In order to ensure the environmental benefits of meeting minimum targets for recycled plastic content and to prevent circumvention that could undermine those benefits, Member States should introduce provisions to verify the data and information they collect from the economic operators placing PET bottles on the market. Economic operators should produce and provide, for each batch of material containing attributed amounts of eligible material, a declaration to their customers that includes relevant information on the attributed amounts. Economic operators that do not introduce any material changes should only transmit the declaration they receive from their suppliers. In addition, operators processing material that does not consist of polymers at both the input stage and the output stage should be subject to third-party verification. This verification should cover all information relevant for the allocation of eligible material under mass balance accounting, such as process-specific amounts and categorization of inputs and outputs, boiling point curves, and evidence that eligible material remains on the recycling pathway. The certificates issued by verifiers at the last step of a chemical recycling process should be handed down the supply chain, usually up to the fillers, in order to enable Member States to collect them from the economic operators placing beverage bottles on the market.
- (28) Where the processing of materials with attributed amounts occurs in a third country and the resulting material is imported, Member States should verify the accuracy of

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⁶ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (Text with EEA relevance), OJ L 312, 22.11.2008, p. 3–30, ELI: <http://data.europa.eu/eli/dir/2008/98/oj>

the information accompanying the material to ensure the rules of this Decision have been complied with.

- (29) The rules for the calculation and verification of the target and the format for reporting data and information on recycled plastic content are closely linked as they refer to the same recycled plastic in the same bottles. In order to ensure coherence, the rules for calculation and verification of the target and the format for reporting data and information should be laid down in one legal act.
- (30) The format for reporting data and information takes into consideration the measurement methods and reporting formats for packaging and packaging waste set out in Commission Decision 2005/270/EC⁷, which are also based on weight and material.
- (31) The monitoring of recycled plastic content in PET bottles constitutes a cross-border digital public service in the meaning of Regulation (EU) 2024/903 of the European Parliament and of the Council.⁸ This Decision introduces new binding requirements affecting that the aforementioned digital public service, and is therefore, as such, is subject to the interoperability assessment obligation under set out in Article 3 of that Regulation (EU) 2024/903. Accordingly, an interoperability assessment has been carried out, and the resulting report is to be published on the Interoperable Europe Portal.
- (32) Plastic waste should be processed by the recycling method that to the greatest extent reduces the negative impact on the environment, taking into account the required quality of the recyclate and the economic viability of the different technologies. Taking this into account, mechanical recycling methods are in general preferable to chemical recycling methods from an environmental point of view, and waste that can be recycled mechanically should in principle not enter into chemical recycling if mechanical recycling can produce recyclates with similar quality or performance characteristics. The Commission monitors the development of the available recycling technologies, taking into account their economic and environmental performance. In order to account for relevant technological developments in the recycling sector, including but not limited to the roll out of chemical recycling methods to full commercial scale, the Commission should accordingly review the methodology, including the rules for allocation of attributed amounts, established in this Decision, and should consider aligning it with the provisions set out in Article 7(8) of Regulation (EU) 2025/40, where appropriate.
- (33) To ensure the effective achievement of the Union's objectives for a competitive circular economy, and of its waste management policies, and to promote investments in the de-fossilisation of the chemical industry, as reflected in the European Chemicals Industry Action Plan, the methodology for calculating, verifying and reporting recycled plastic content developed pursuant to Union laws such as Article

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⁷ Commission Decision 2005/270/EC of 22 March 2005 establishing the formats relating to the database system pursuant to Directive 94/62/EC of the European Parliament and of the Council on packaging and packaging waste, OJ L 86, 5.4.2005, p. 6, ELI: <http://data.europa.eu/eli/dec/2005/270/oj>

⁸ Regulation (EU) 2024/903 of the European Parliament and of the Council of 13 March 2024 laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) OJ L, 2024/903, 22.3.2024, ELI: <http://data.europa.eu/eli/reg/2024/903/oj>

7(8) of Regulation (EU) 2025/40 should take into account the specific legal basis and objectives, and reflect the characteristics of relevant materials and recycling technologies. Therefore, the methodology established in this Decision for determining the recycled content of PET bottles should apply only to that product category. The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 39 of Directive 2008/98/EC,

HAS ADOPTED THIS DECISION:

Article 1

Definitions

For the purposes of this Decision, the following definitions apply:

- (1) ‘recycled plastic’ means plastic which was post-consumer plastic waste before recycling, and which has been produced by recycling (including sorting), as defined in Article 3, point (17), of Directive 2008/98/EC and including sorting, in the Union. As of 21 November 2027, it shall also cover post-consumer plastic waste that has been recycled (including sorted) in:
 - (a) a third country to which the OECD decision applies, unless the assessment carried out and decision adopted pursuant to Article 45(5) and (6) of Regulation (EU) 2024/1157 concludes that it does not fulfil the requirements of environmentally sound management of plastic waste;
 - (b) a third country with which the Union has concluded agreements or arrangements to ensure that the recycled plastic is obtained from post-consumer plastic waste that has been treated in each relevant installation in a manner equivalent to EU standards related to human health and environmental protection requirements under Union legislation, in particular in Directive 2008/98/EC and Regulation (EU) 2025/40, as relevant. The country shall also have a comprehensive waste management framework covering its entire territory and demonstrating its ability and willingness to guarantee environmentally sound waste management, taking into account in particular the following criteria:
 - (i) the measures implemented and planned to ensure the environmentally sound management of waste within its territory, such as the introduction of an extended producer responsibility system or an equivalent system implementing the polluter pays principle;
 - (ii) the measures implemented and planned to increase the proportion of plastic recycled from post-consumer plastic waste, and the indicators for monitoring these measures;
 - (iii) the measures implemented and planned to increase the proportion of plastic recycled from post-consumer plastic waste incorporated in products placed on the national market, and the indicators for monitoring these measures;
- (2) ‘post-consumer plastic waste’ means waste that has been generated from plastic products that have been:
 - (a) placed on the market of the Union;

- (b) placed on the market or supplied for distribution, consumption or use in a third country, in the course of a commercial activity, whether in return for payment or free of charge.
- (3) ‘beverage bottle’ means a single-use plastic beverage bottle with a capacity of up to three litres, including its cap, lid, label and sleeve, if any, but excluding the following bottles:
- (a) glass or metal beverage bottles that have caps and lids made from plastic;
 - (b) beverage bottles intended and used for food for special medical purposes as defined in Article 2(2), point (g), of Regulation (EU) No 609/2013 of the European Parliament and of the Council⁹ that is in liquid form;
- (4) ‘PET bottle’ means a beverage bottle which is manufactured from polyethylene terephthalate as the major component;
- (5) ‘economic operator’ means any of the following operators, that are part of the supply chain leading to the placing of beverage bottles on the market or that place beverage bottles on the market:
- (a) a recycler as defined in Article 2(3), point (16), of Regulation (EU) 2022/1616;
 - (b) a converter as defined in Article 2(3), point (17), of Regulation (EU) 2022/1616;
 - (c) a food business operator as defined in Article 3 of Regulation (EC) No 178/2002 of the European Parliament and of the Council¹⁰;
 - (d) any natural or legal person established in the Union that places a product from a third country on the market of a Member State;
 - (e) any natural or legal person dealing on a professional basis with either the collection or treatment of waste or both.
- (6) ‘recycling technology’ means recycling technology as defined in Article 2(3), point (1), of Regulation (EU) 2022/1616;
- (7) ‘eligible material’ means post-consumer plastic waste and material stemming from post-consumer plastic waste;
- (8) ‘supply chain’ means the series of processes or activities involved in the production and distribution of beverage bottles;
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⁹ Regulation (EU) No 609/2013 of the European Parliament and of the Council of 12 June 2013 on food intended for infants and young children, food for special medical purposes, and total diet replacement for weight control and repealing Council Directive 92/52/EEC, Commission Directives 96/8/EC, 1999/21/EC, 2006/125/EC and 2006/141/EC, Directive 2009/39/EC of the European Parliament and of the Council and Commission Regulations (EC) No 41/2009 and (EC) No 953/2009 (OJ L 181 29.6.2013, p. 35, ELI: <http://data.europa.eu/eli/reg/2013/609/oj>).

¹⁰ Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 1.2.2002, p. 1, ELI: <http://data.europa.eu/eli/reg/2002/178/oj>).

- (9) ‘calculation point’ means a point in the supply chain at which the content of eligible material for a given material is determined;
- (10) ‘batch’ means batch as defined in Article 2(3), point (20), of Regulation (EU) 2022/1616;
- (11) ‘mass balance accounting’ means a set of calculation rules used to determine the attributed amount throughout a supply chain and in the outputs, where the eligible material is used together with other material as input into the process;
- (12) ‘attributed amount’ means the weight of eligible material that enters a process and that is allocated to the outputs of the process for a given period;
- (13) ‘output category’ means a grouping of outputs into any of the following categories:
outputs other than losses, that are or will be reprocessed into materials other than fuels, including plastic (‘non-fuels’);
outputs other than losses, that are fuels, including outputs that are consumed to provide energy for the process itself, or that will be reprocessed into materials that are to be used as fuels (‘fuels’);
outputs, other than losses, that can be reprocessed either into fuels or materials other than fuels (‘dual-use outputs’);
outputs that are disposed of within the meaning of Article 3(19) of Directive 2008/98/EC (‘losses’);
- (14) ‘facility’ means one or more manufacturing plants at the same site, under the management control of the same economic operator, where activities, products and services are managed, including all associated infrastructure, equipment and materials;
- (15) ‘verification’ means the process by which a verifier attests that an economic operator meets the requirements regarding calculation of data on to the recycled content of beverage bottles;
- (16) ‘verifier’ means a conformity assessment body as defined in Article 2, point (13), of Regulation (EC) 765/2008 of the European Parliament and of the Council¹¹, which is accredited in accordance with that Regulation;
- (17) ‘recycling pathway’ means a process, including its different steps, which preserves the potential of eligible material being processed into a non-fuel;
- (18) ‘mechanical recycling’ means a recycling technology that recovers collected plastic waste through mechanical and physical processes, including by sorting, grinding, washing, separating materials, drying, extruding and re-crystallisation to produce plastic without changing the chemical structure of the plastic waste input;
- (19) ‘maximum acceptable boiling point’ means, in a case where the eligible material or parts thereof will be fed into one single steam cracker, the maximum acceptable boiling point of that steam cracker or, in a case where the eligible material or parts

¹¹ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30, ELI: <http://data.europa.eu/eli/reg/2008/765/oj>)

thereof will be processed by different steam crackers, the weighted average of the maximum acceptable boiling points of all the individual steam crackers.

Article 2

Methodology for calculating the proportion of recycled plastic content in PET bottles

1. The proportion of recycled plastic content in PET bottles shall be calculated by dividing the weight of recycled plastic in PET bottles placed on the market of a Member State in a given year by the weight of the plastic in PET bottles placed on the market of that Member State in that year. The resulting ratio shall be expressed as a percentage.
2. The calculations referred to in paragraph 1 shall be performed using the formulas 1-3 set out in Annex I.

Article 3

Methodology for determining the weight of plastic in PET bottles

1. The weight of plastic in PET bottles shall be the sum of the weight of plastic in PET bottles placed on the market of a Member State in a given year. The data for those PET bottles shall be collected in accordance with Article 5.
2. The weight of plastic in PET bottles placed on the market of a Member State may be adjusted to take account of exports or movements of PET bottles to other Member States. The adjustment shall be performed by applying formulas 4-9 set out in Annex I.

Article 4

Methodology for determining the weight of recycled plastic in PET bottles

1. The weight of recycled plastic in PET bottles shall be the sum of the weight of recycled plastic in PET bottles placed on the market of a Member State in a given year. The data for those PET bottles shall be collected in accordance with Article 5.
2. Where the weight of plastic in PET bottles placed on the market is adjusted in accordance with Article 3(2), the weight of recycled plastic in PET bottles shall also be adjusted in order to take account of exports or movements of PET bottles to other Member States. The adjustment shall be performed by applying formula 4 set out in Annex I.

Article 5

Obligation to collect data from economic operators who place PET bottles on the market

1. Member States shall collect data from economic operators that place PET bottles on their market, on the weight of plastic and recycled plastic contained in those bottles, and shall add up the results separately for plastic and for recycled plastic.
2. Member States shall ensure that economic operators calculate the weight of the recycled plastic referred to in paragraph 1 for the different parts of the beverage

bottles and add up the results, using the methodology set out in the second subparagraph.

Where no other plastic waste than post-consumer plastic waste is used as input and all recycled plastic is obtained through the application of one of the following recycling technologies

- (a) mechanical recycling that is listed as a suitable recycling technology pursuant to Regulation (EU) 2022/1616;
- (b) any other recycling technology that is a suitable recycling technology or a novel technology pursuant to Regulation (EU) 2022/1616, for which the proportion of eligible material in the output is known,

the percentage of recycled plastic, as stated in the declaration pursuant to Annex V Part C that is accompanying the declaration of compliance set out in Annex III to Regulation (EU) 2022/1616, shall be multiplied by the weight of the respective bottle part,

3. Where the methodology set out in paragraph 2 of this Article is not applicable, the methodology laid down in Article 6 shall be used.
4. For recycled plastic referred to in paragraph 1 that is partly obtained through the application of any of the recycling technologies set out in paragraph 2, points (a) and (b), and partly by other recycling methods, Member States shall ensure that economic operators established on their territory apply the methodology laid down in Article 6 at each stage of the supply chain starting from the stage at which the mixing of recycling methods occurs. Before the mixing occurs, the methodology laid down in paragraphs 2 and 3 shall apply, respectively.

Article 6

Calculation of the weight of eligible material

1. Calculation points shall be established whenever the chemical or physical composition of the material stemming, wholly or partly, from post-consumer plastic waste is changed, including where it is mixed with any other material. The weight of recycled plastic in a PET bottle shall be calculated at the point when it is placed on the market, based upon the data obtained at the calculation points for each of its parts.
2. Where at a calculation point, the proportions of the eligible material in the outputs are known, and where no mass balance accounting has been applied previously, the weight of the eligible material shall be calculated for each batch of each output by multiplying the percentage of the eligible material in the output by the weight of the batch.
3. Where at a calculation point, paragraph 2 of this Article does not apply, mass balance accounting shall be used in accordance with Article 7.

Article 7

Mass balance accounting

1. The attributed amounts shall be determined on the basis of process-specific operational data that is representative for the considered period, in accordance with paragraphs 2 to 5.

2. The calculation of the weight of eligible material in the inputs shall be determined based on one of the following sources:
 - (a) the declarations received from economic operators other than the economic operator at the calculation point in accordance with Article 8(3), where such other economic operators provide the eligible material;
 - (b) the internal documentation of the economic operator at the calculation point.
3. Where the calculation point is the first calculation point on a recycling pathway on which all eligible material is processed into fuels or losses or enters a steam cracker and where the input eligible material is in liquid form, paragraph 4 shall apply.

Where the input eligible material is liquid and a share but not all of it enters a steam cracker at a later calculation point while a share is further processed into propylene without entering a steam cracker, paragraph 4 shall apply up to the point where the material used for propylene production without entering a steam cracker (the ‘propylene-stream’) is separated from the material that will enter a steam cracker (the ‘steam cracker-stream’).

 - (c) For the propylene-stream, the share of attributed amounts in the output material shall be equal to the share of eligible material in the input material. In subsequent calculation points, paragraph 5 shall apply.
 - (d) For the steam cracker-stream, paragraph 4 shall apply with regard to the remaining steps.

In all other cases, paragraph 5 shall apply.

4. The weight of the eligible material that is fed into a steam cracker shall be determined in accordance with the following steps:
 - (a) establish the maximum acceptable boiling point;
 - (b) determine the weight of the input eligible material that is evaporated at the maximum acceptable boiling point, in accordance with a standard test method for boiling range distribution of petroleum fractions by gas chromatography, such as EN 15199-3:2021 and EN 15199-4:2021 or equivalent;
 - (c) determine the weight of the total input material, which may be a blend of eligible and non-eligible material, that is evaporated at the maximum acceptable boiling point, in accordance with a standard test method for boiling range distribution of petroleum fractions by gas chromatography, such as EN 15199-3:2021 and EN 15199-4:2021 or equivalent.;
 - (d) if the share of total input material that is not evaporated at the maximum acceptable boiling point undergoes a processing step after the present calculation point and before entering the steam cracker in which the boiling point curve of the input material is changed, the following steps shall be performed in each such processing step:

- (i) determine the weight of the eligible material in the outputs that is evaporated at the maximum acceptable boiling point, in accordance with a standard test method for boiling range distribution of petroleum fractions by gas chromatography, such as EN 15199-3:2021 and EN 15199-4:2021 or equivalent, and add this weight to the weight determined in point (b);
 - (ii) determine the weight of the outputs that is evaporated at the maximum acceptable boiling point in accordance with a standard test method for boiling range distribution of petroleum fractions by gas chromatography, such as EN 15199-3:2021 and EN 15199-4:2021 or equivalent, and add this weight to the weight determined in point (c);
- (e) calculate the ratio of the weight determined in accordance with point (b) and adjusted in accordance with point (d) and the weight determined in accordance with point (c) and adjusted in accordance with point (d) or consider the ratio as equal to the ratio of the weight of the input eligible material and the weight of the total input material where the economic operator provides verifiable evidence that the step in point (b) or (d)(i) is technically not feasible;
- (f) determine the weight of material that, on the basis of verifiable evidence provided by the economic operator, is fed into the steam cracker or crackers referred to in point (a);
- (g) multiply the ratio determined in point (e) with the weight of material determined in point (f), the result of which shall be the weight of eligible material that is considered to enter the steam cracker or crackers;
- (h) the next calculation point in which the attribution of input eligible material that enters the steam cracker or crackers to the different outputs is to be determined shall be at the output of the steam cracker or crackers.

5. The following steps shall be taken:

- (a) the weight of the input eligible material shall be allocated to the different outputs in such a way that the relative share of eligible material in each output is equal to the relative share of the eligible material in the input;
- (b) each output shall be classified according to its output category;
- (c) for each output, the weight of the allocated input eligible material shall be multiplied by a dual-use factor, which represents the share of the output that remains on the recycling pathway, to obtain the attributed amount of that output, as follows:
 - (i) for outputs of the output category “non-fuels”, the dual-use factor shall be equal to 1;

- (ii) for outputs of the output category “fuels” and “losses”, the dual-use factor shall be equal to 0;
 - (iii) for outputs of the output category “dual-use outputs”, the dual-use factor shall be:
 - (1) equal to 0 where the output is solid;
 - (2) equal to the share for which the economic operator provides verifiable evidence that it remains on the recycling pathway where the output is liquid or gaseous.
- 6. After having distributed attributed amounts pursuant to paragraphs 2 to 5, the economic operator may reallocate the attributed amounts among the different outputs subject to the following conditions:
 - (a) attributed amounts are allocated only to outputs for which it is possible to prove that there is a feasible chemical process that allows for the realistic transformation of eligible input into such outputs.
 - (b) the attributed amount of a specific output does not exceed the share of those parts of the output that can come from the used input eligible material;
 - (c) not both the inputs and the outputs are polymers.
- 7. The maximum period in which mass balance accounting may be carried out is three months. A positive account of attributed amounts may be carried over into the next period. A negative account of attributed amounts shall not be permitted at any time.
- 8. Mass balance accounting shall be applied for each facility. Attributed amounts shall not be transferred between different facilities of a company or between different companies.
- 9. The weight of recycled plastic of which Member States collect data from economic operators in accordance with Article 5(1) shall be equal to the attributed amounts that have been allocated to the material that is used in the PET bottles placed on the market.

Article 8

Verification

- 1. Member States shall verify the data collected in accordance with Article 5(1) following a risk-based approach, irrespective of the place where the post-consumer plastic waste has been generated or recycled.
- 2. Member States shall only report data that is calculated, collected, and verified in accordance with this Decision. Member States are responsible for verifying the data they report to the Commission in accordance with Article 9.
- 3. Economic operators shall provide a declaration related to recycled content, accompanying each batch of material provided to their customers, issued in accordance with the template set out in Annex V, parts A, B and C, as relevant. Economic operators shall keep the declarations received from their suppliers for at least five years. Economic operators that do not change the chemical or physical composition of the material and do not mix it with any other material shall not be

required to generate a declaration but only to pass on the declarations received from their suppliers to their customers.

4. For data calculated in accordance with Article 5(3) or 5(4), paragraphs 5 to 10 of this Article shall apply.
5. Economic operators that process material that does not consist of polymers at both the input stage and the output stage, and calculate data in accordance with Article 6(3) shall comply with all of the following requirements:
 - (a) have a system for safekeeping and review of all evidence related to the calculations they make or rely on;
 - (b) have a functioning system to calculate attributed amounts in accordance with Article 6(3);
 - (c) keep all evidence necessary to demonstrate compliance with this Decision and with Directive (EU) 2019/904 for at least five years, or longer where it is required by the relevant Member State;
 - (d) accept responsibility for preparing any information related to the verification of the evidence referred to in point (c);
 - (e) be subject to an annual verification at facility-level performed by a verifier in accordance with paragraph 6 of this Article.

By way of derogation from the first subparagraph, point (e), the verification shall take place every three years for micro, small and medium-sized enterprises within the meaning of Commission Recommendation 2003/361/EC¹².

6. The verifier shall select and appoint a verification team. Verification of compliance with the rules laid down in Article 5(3) and (4) shall be conducted on-site and in accordance with the applicable standard, the reference of which has been published in the *Official Journal of the European Union* pursuant to Regulation (EC) No 765/2008, and shall include at least the following elements:
 - (a) identification of the activities undertaken by the economic operator which are relevant to the target's attainment;
 - (b) identification of the relevant systems of the economic operator and its overall organisation with respect to the targets' attainment and checks of the effective implementation of relevant control systems;
 - (c) an analysis of the risks which could lead to a material misstatement, based on the auditor's professional knowledge and the information submitted by the economic operator, which takes into consideration the overall risk profile of the activities, depending on the level of risk of the economic operator and the supply chain, in particular the risks at the immediate upstream and downstream stages;

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¹² Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises, OJ L 124, 20.5.2003, p. 36, ELI: <http://data.europa.eu/eli/reco/2003/361/oj>

- (d) a verification plan which corresponds to the risk analysis and the scope and complexity of the economic operator's activities, and which defines the sampling methods to be used with respect to that operator's activities;
 - (e) implementation of the verification plan by gathering evidence in accordance with the defined sampling methods referred to in point (d), including all relevant additional evidence;
 - (f) a request to the operator to provide any missing elements of audit trails, an explanation of variations, or the revision of claims or calculations;
 - (g) a list of all inputs per facility that are relevant with regard to the attainment of the targets, as well as a description of the relevant material handled and the details of all suppliers thereof;
 - (h) a list of all outputs per facility that are relevant to attainment of the targets, as well as a description of the relevant material handled and the details of all customers thereof;
 - (i) all relevant information on the allocation of eligible material to the outputs pursuant to Article 7;
 - (j) any discrepancies between bookkeeping system and inputs, outputs and balances.
7. The verification team shall have the competence, experience and the generic and specific skills necessary for conducting the verification activities, taking into account the scope of the audit.
8. The verifier and its personnel shall satisfy the following requirements:
- (a) abide by principles of professional ethics, encompassing integrity, objectivity, professional competence, and due diligence;
 - (b) possess comprehensive understanding of the entities whose annual calculations and declarations are under audit;
 - (c) demonstrate proficiency in evaluating the reliability of the underlying data and information;
 - (d) maintain independence from the economic operator subject to the verification.
9. Certificates issued in the context of the verification shall have all the following characteristics:
- (a) include, at least, the elements set out in Annex IV;
 - (b) be valid for one year, except for micro, small and medium-sized enterprises within the meaning of the Annex to Recommendation 2003/361/EC, for which they shall be valid for three years;
 - (c) be recognised by all Member States.
10. Economic operators processing material which does not consist of polymers either at the input or the output stage shall provide their immediate customers with a copy of the certificate referred to in paragraph 9.

Economic operators processing material which consists of polymers at both the input and the output stage and that have received a copy of one or several certificates

referred to in paragraph 9 shall pass on a copy of those certificates to their immediate customers.

Member States shall collect, from the economic operators placing beverage bottles on the market, the declaration referred to in paragraph 3 together with the certificates that those economic operators received from their suppliers.

Article 9

Collection and reporting of data by Member States

1. Member States shall calculate annually the weight of the plastic in beverage bottles placed on the market in accordance with Article 3, the weight of recycled plastic in beverage bottles placed on the market in accordance with Article 4 and the resulting proportion of recycled plastic content in beverage bottles placed on the market in accordance with Article 2.
2. Member States shall report the data referred to in paragraph 1 in the format laid down in Annex II to this Decision and shall submit the quality check report referred to in Article 13(2) of Directive (EU) 2019/904 as regards those data in the format laid down in Annex III to this Decision.

Article 10

Review clause

The Commission shall review this Decision by 1 January 2030 at the latest.

Article 11

Repeal

Implementing Decision (EU) 2023/2683 is repealed.

References to the repealed Decision shall be construed as references to this Decision.

Article 12

Entry into force

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels,

For the Commission

The President

Ursula VON DER LEYEN