



YOUR PARTNER FOR
INDUSTRIAL PACKAGING



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The information contained in this presentation is provided for guidance only and is based on publicly available texts and guidelines relating to Regulation (EU) No 2025/40 on packaging and packaging waste ('PPWR') as at the date mentioned above. This information is not aimed at any specific company or situation and does not take into account the individual circumstances of the recipient.

The European Commission is currently working on the drafting of additional secondary legislation (delegated and implementing acts, guidelines, etc.) which may contain clarifications or amendments. These documents have not yet been published. Furthermore, the three Belgian regions are working on the transposition and implementation of the PPWR under an interregional cooperation agreement, the content and timetable of which have not yet been finalised. The regulatory framework is therefore likely to undergo significant changes after the date of this presentation.

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Agenda

01. Legal framework
How can Valipac help you?

02. Advice
How do we improve the
sustainability of your packaging?

03. Actions
How do we promote the circularity
of packaging?

04. European legal framework
PPWR & WSR.

COMPLIANCE

LEGAL FRAMEWORK

HOW CAN VALIPAC HELP YOU?

4

Do you package products for sale in Belgium?

Do you import packaged products? **You are responsible for packaging!**

What are your obligations under **current legislation**?



You must **demonstrate** that all packaging that becomes waste at your Belgian customers' premises is recycled.



You must meet **specific recycling targets** by type of packaging material.



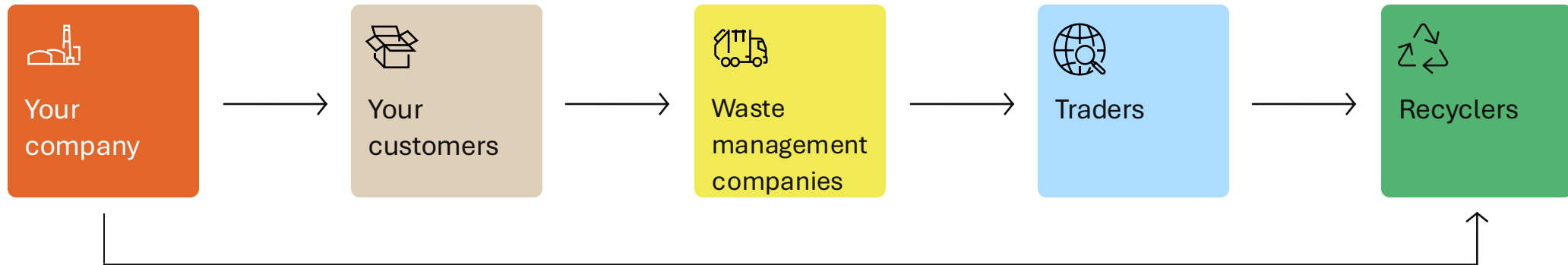
You must **contribute financially to the end of life** of packaging that becomes waste at your Belgian customers' premises.

Your mandatory recycling targets. Belgian targets > European targets.



	CURRENT TARGETS (BE)	2030 TARGETS (EU)
Paper and cardboard	90%	85%
Wood	80%	30%
Plastic	55%	55%
Ferrous metals	90%	80%
Aluminium	75%	60%
Glass	90%	75%

Your obligations regarding the traceability of your packaging waste



To demonstrate the recycling rates for packaging that becomes waste at ALL your customers' premises, you must also identify its final destination and verify that it is actually recycled.

How can you meet these complex obligations? A collective approach by type of packaging



SINGLE-USE INDUSTRIAL PACKAGING

737,000 tonnes on the market



58%
Paper /
cardboard



23%
Wood



13%
Plastic



5%
Metal



SINGLE-USE HOUSEHOLD PACKAGING

730,000 tonnes on the market



39%
Glass



26%
Plastic



23%
Paper /
cardboard



9%
Metal



2%
Beverage
cardboard



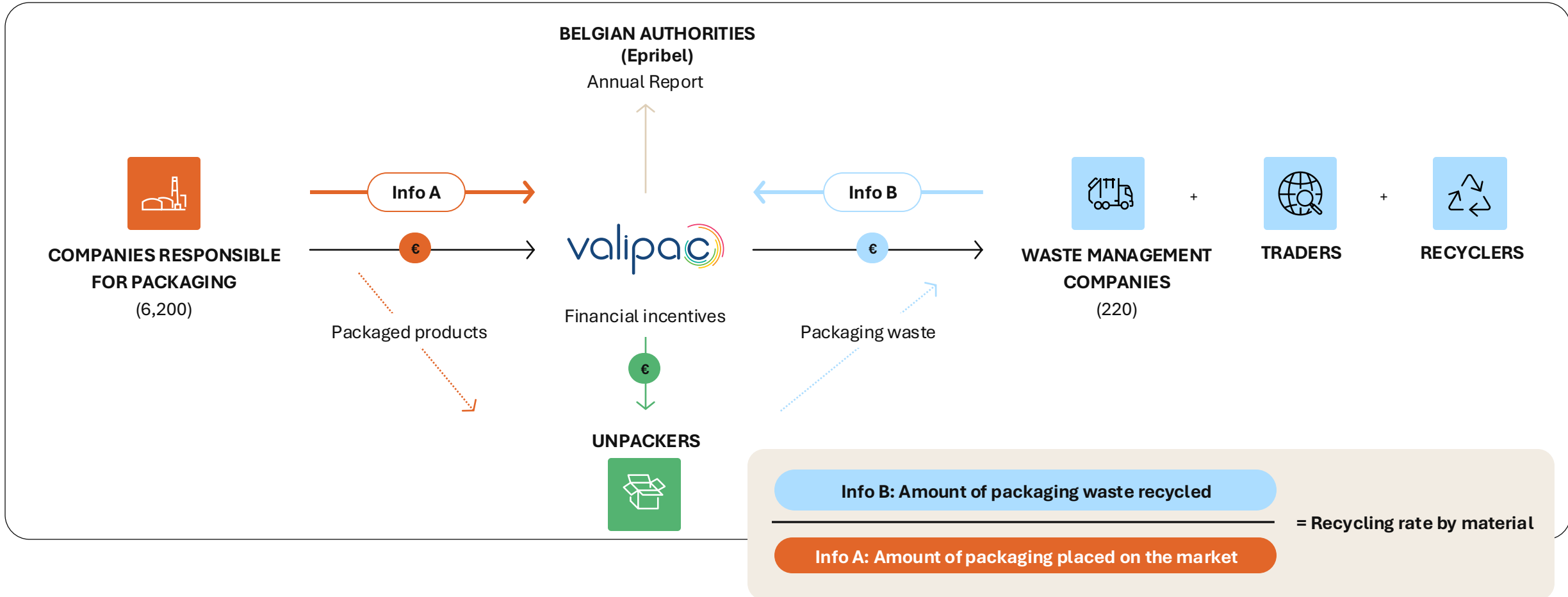
Non-profit organisation founded
by the Belgian industry
serving the Belgian industry

Your partner for compliant and circular packaging.



Compliance

How does Valipac demonstrate the recycling rates for the packaging for which you are responsible?

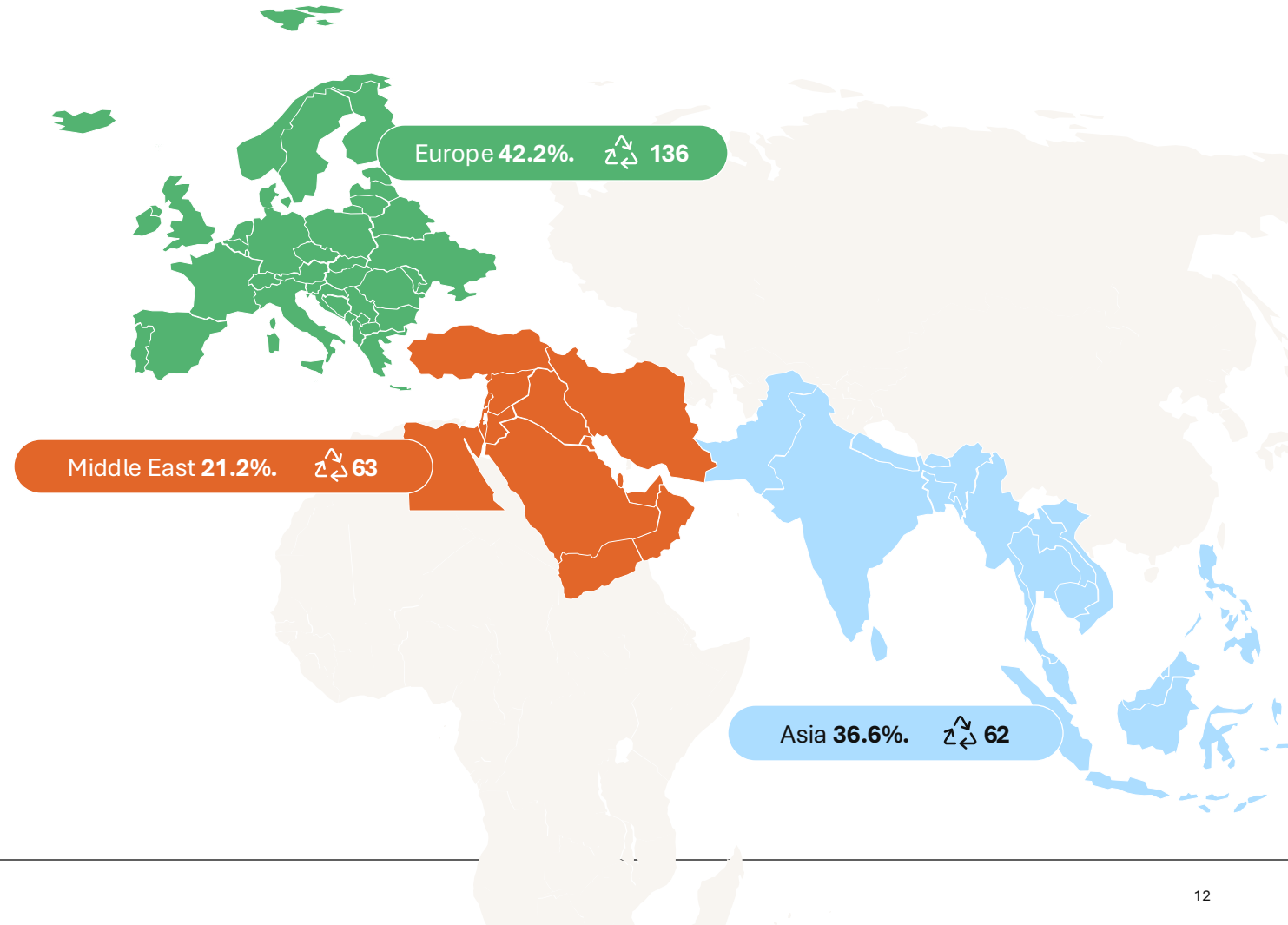


Compliance

How do we track your packaging waste and provide proof of compliance?

- 1 We **calculate the recycling rates** for the packaging for which you are responsible.
- 2 We **identify the final destination** of the packaging waste for which you are responsible, so that you can certify that it has been recycled.
- 3 We **verify that recyclers outside Europe comply with the rules** so that you can certify that your packaging has indeed been recycled.

Final destinations of industrial plastic packaging waste



Compliance

Valipac’s performance far exceeds Belgian and European targets.



93.7%

of industrial packaging waste recycled

737,000 tonnes
of **single-use** industrial packaging placed on the market

3,424,000 tonnes
reusable industrial packaging placed on the market

726,000 tonnes
of industrial packaging waste **recycled**

2025 targets



100%

of **metal** industrial
packaging waste recycled



100%

of **paper** and **cardboard**
industrial packaging waste
recycled



89.1%

of **wooden** industrial
packaging waste recycled



74.1%

of **plastic** industrial
packaging waste recycled

Compliance

The Valipac model: the most efficient, sustainable and reliable ecosystem for the industry

2026 Rates	€/tonne
Recyclable non-plastic packaging	20
Recyclable plastic packaging	63
Non-recyclable packaging	126
Reusable packaging	0

€21.8

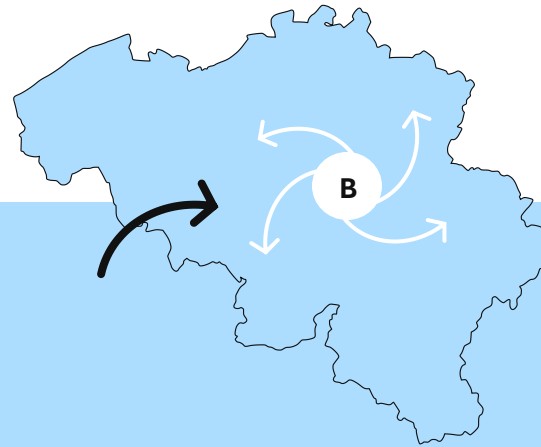
Average cost per tonne for our clients

Compliance

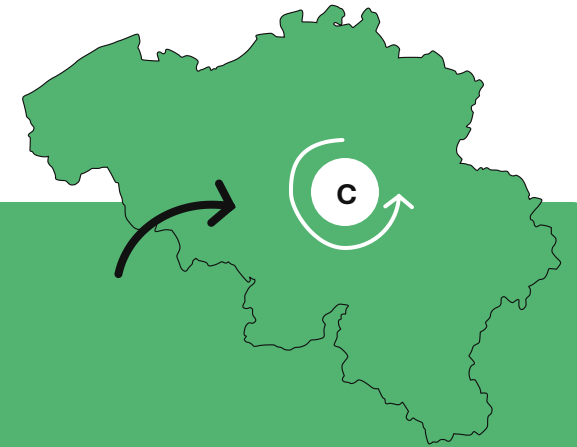
Who is responsible for packaging?



You **package or have products packaged in Belgium** for sale in Belgium.



You **import packaged products** for redistribution in Belgium.



You **import packaged products** for **use/consumption** in your production process

Compliance

Your role as a client

WHAT?

An annual declaration for single-use and reusable packaging

WHEN?

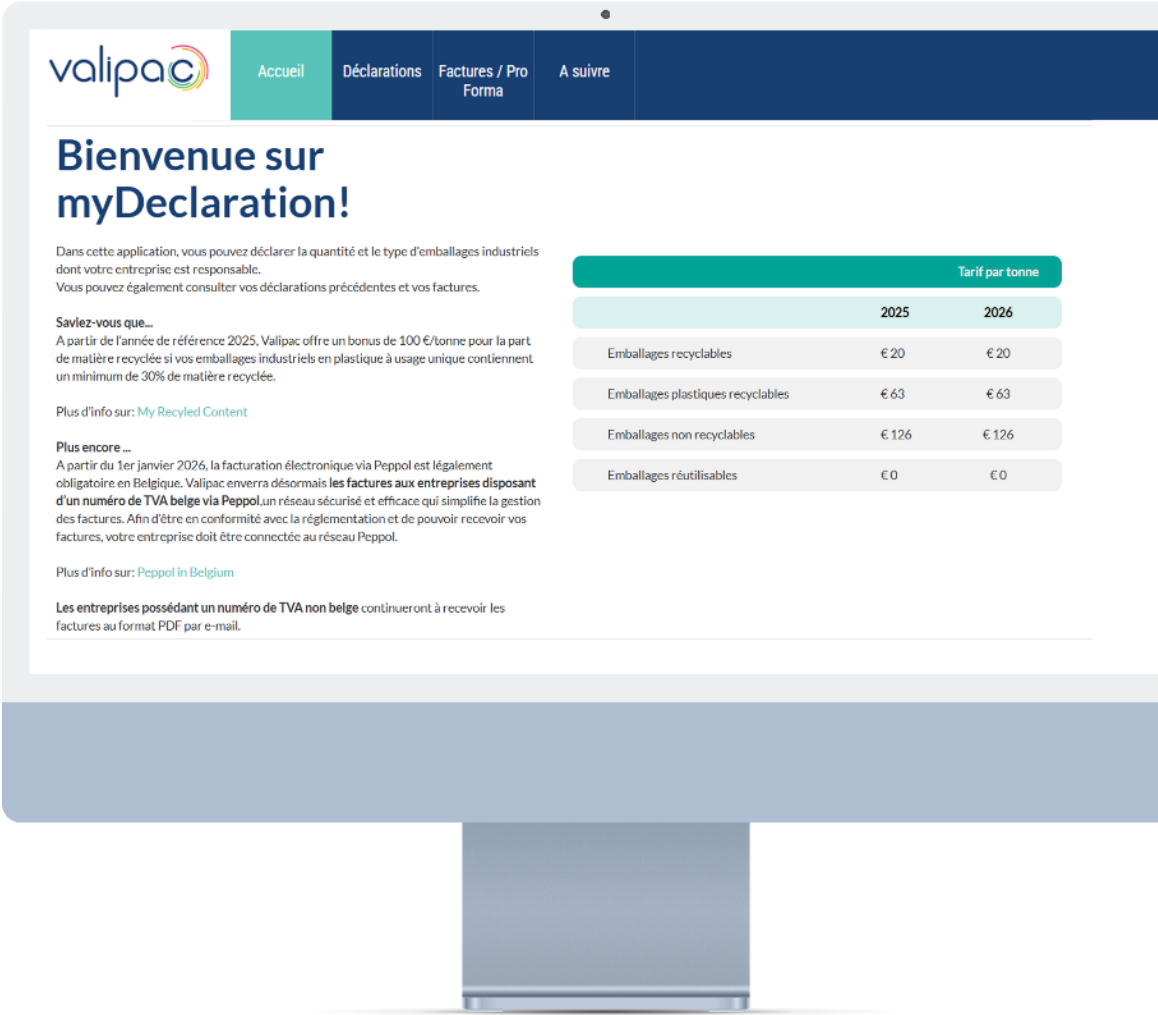
Once a year (before 28 February)

HOW?

Via MyDeclaration

[Calculation method](#) →

[Useful documents](#) →



TIPS

HOW DO WE IMPROVE THE SUSTAINABILITY OF YOUR
PACKAGING?

Advice

Our tips for sustainable packaging

valipacademy



1

How
complete
your declaration?



2

Choosing
sustainable
packaging



3

Sort
in your business



4

Recycling
for recycling
for industrial
packaging



5

The PPWR



6

Recordings
and webinars



Advice

Discover our themed guides

‘No regrets’ choices

European rules on eco-design are still being developed, but you can already make smart choices that you won’t regret later.

[Towards ‘no regrets’ choices](#) →

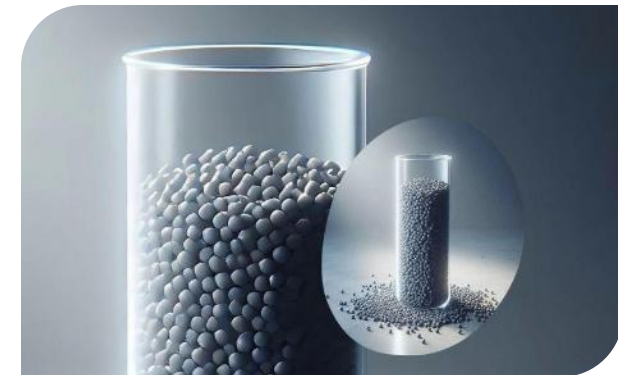
Opt for reusable packaging

Tips and advice on switching from single-use packaging to reusable packaging.

[Find out more](#) →



REPLAY FROM 24 APRIL 2025
Transport packaging in the light of the PPWR



REPLAY FROM 14 NOVEMBER 2024
Recycled plastic packaging:
Get ready for 2030 with Valipac

ACTIONS

HOW DO WE PROMOTE
THE CIRCULARITY OF YOUR PACKAGING?

Actions

We encourage separate collection through **incentives**

Companies that sort their industrial packaging waste receive financial incentives.

1

Start-up incentive

€450

One-off start-up incentive for selective waste bins

€50

One-off start-up incentive for the purchase of bags for the collection of industrial plastic packaging waste

2

Annual incentive

€50

Annual incentive for selective waste wheelie bins with a capacity of 660 to 999 litres

3

Recycling incentive

€10 per tonne for wooden packaging

€10 per tonne for metal packaging

€30 per tonne for plastic packaging

4

Bag incentive

€0.50 per bag purchased

Actions

We encourage the use of recycled content through a **bonus**

Valipac offers its clients a **€100 bonus** per tonne of recycled materials used in industrial plastic packaging:

- Comprising **at least 30%** post-consumer recycled (PCR) content
- Used to **market** their products on the Belgian market
- Purchased from a **supplier listed** on the myRecycledContent.be platform

Our platform is currently available in France (Twice), the UK (Recoup) and Germany (RIGK).



Actions

We help our clients optimise their packaging

FREE PACKAGING DIAGNOSTICS



For Valipac clients focused on prevention, reuse and recyclability.

During a half-day audit, we review the packaging you use and look for ‘quick wins’:

- Is your packaging sustainable?
- Could adapting your packaging optimise your logistics?
- Is all the packaging essential?
- Are more sustainable alternatives available?

Actions

We are improving the **sustainability** of packaging

In collaboration with our clients,
we are seeking for solutions to improve the
sustainability of their packaging.

Example: Solutions to reduce printing without compromising
branding.



Actions

We are setting up collection schemes to channel certain materials into recycling



Collection and recycling of **PU foam** spraycans



Collection and recycling of **paint buckets**



Collection of **packaging film** from construction sites

Key points

Why choose Valipac?



We take care of all your **legal obligations** regarding industrial packaging.



We ensure that **the** required recycling **targets** are met on your behalf.



We submit the **correct reports** to the Belgian authorities on your behalf, within the required deadlines.



We **advise** you on how to make your packaging more sustainable.



We take **concrete steps** to promote the circularity of your packaging.



We seek **local recycling solutions** for your packaging.



VALIPAC, YOUR PARTNER FOR COMPLIANT AND CIRCULAR PACKAGING.



Packaging and Packaging Waste Regulation (PPWR)

Coming into application on 12 August 2026
We explain everything

Key measures at a glance

1

Prevention

Reduction in the quantity of packaging placed on the market:

- 5% by 2030
- 10% by 2035
- 15% by 2040

2

Recycled content

Mandatory use of recycled content in plastic packaging:

- 35% from 2030 onwards

3

Recyclability

- Recyclability based on performance grades A, B, C
- Eco-modulation from 2030

4

Reuse

- 100% reuse of packaging within a Member State from 2030
- 40% reuse of transport packaging between Member States from 2030

5

Labelling

- Sorting instructions from 2028
- Reuse from 2029

6

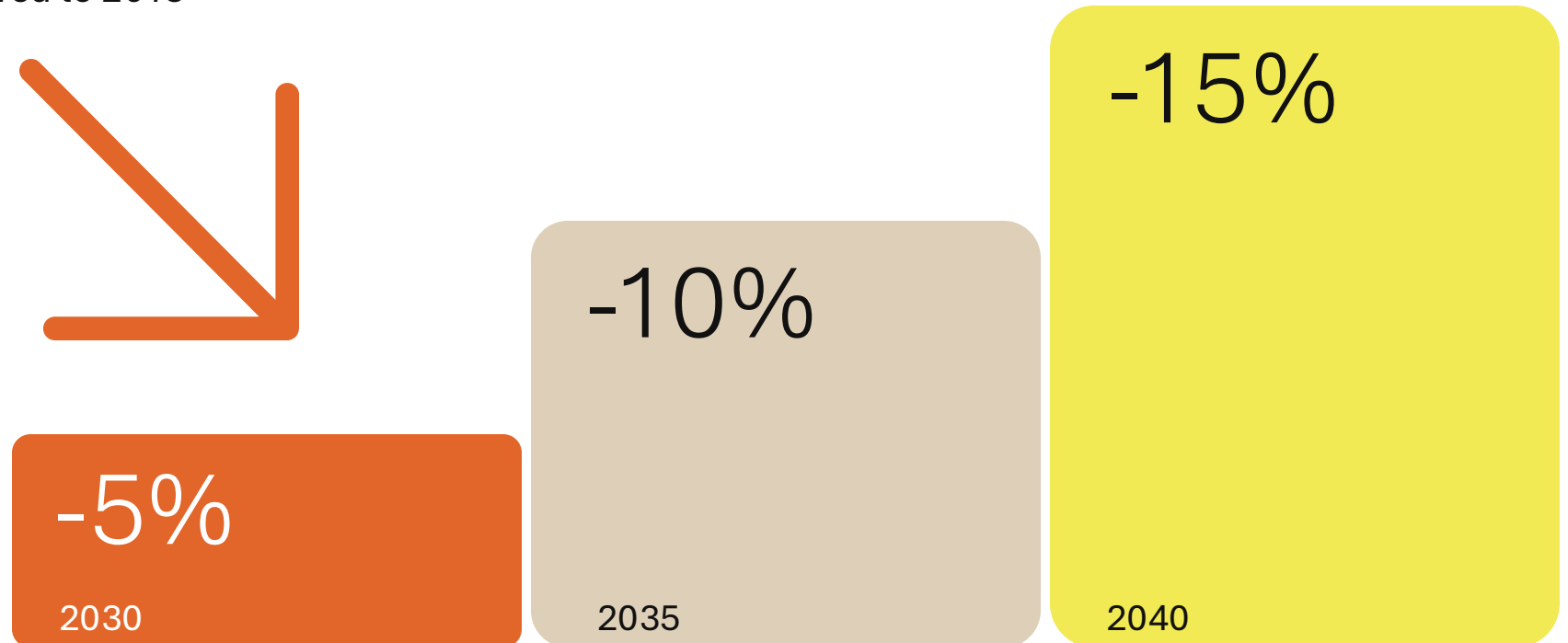
Producer

- New definition effective from 12/08/2026
- Registration in the producer register

Prevention

Packaging waste prevention targets
= reduction in the quantity placed on the market

Reduction in packaging waste compared to 2018



Prevention

Prevention and minimisation of packaging weight



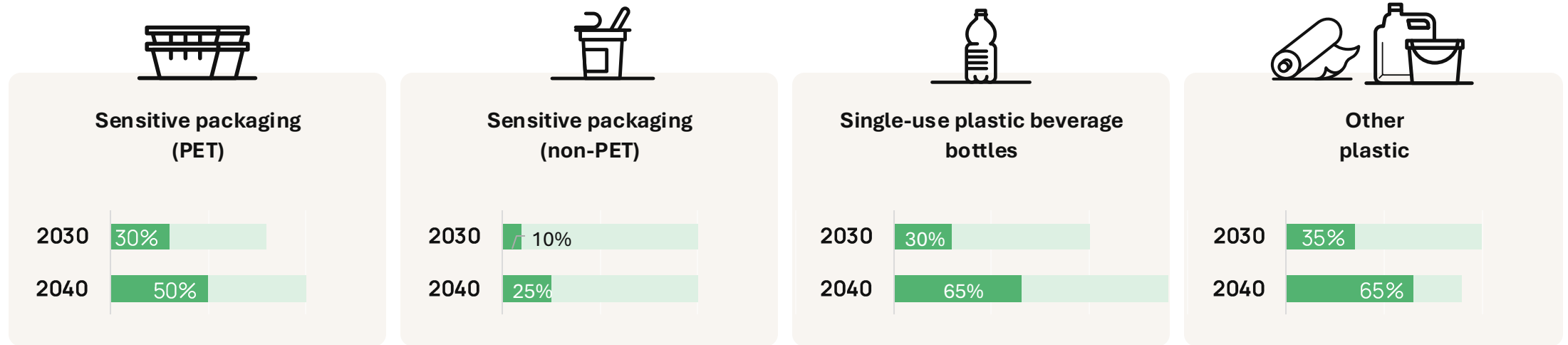
Weight and volume are minimised

Empty space < 50% in consolidated and transport packaging, including for e-commerce.

- Filling material is considered to be empty space.
- Exception: economic operators who use sales packaging for e-commerce or who use reusable packaging **as part of a reuse scheme**.

Recycled content

Minimum percentage of recycled content



From January 2030, any plastic part of packaging must contain a minimum proportion of certified post-consumer recycled content.

The targets are defined by packaging type and format and are calculated as an average per manufacturer and per year.

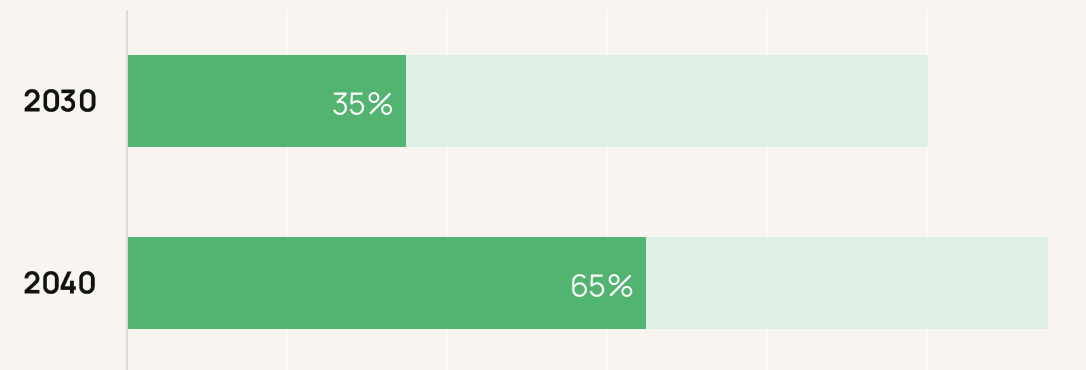
Recycled content

Minimum percentage of recycled content

COMMERCIAL AND INDUSTRIAL PACKAGING, some examples



Industrial packaging (= other plastic packaging)



Recycled content

Minimum percentage of recycled content

EXCEPTIONS

Contact-sensitive packaging intended for infant food, medicines, medical devices or, in certain cases, foodstuffs

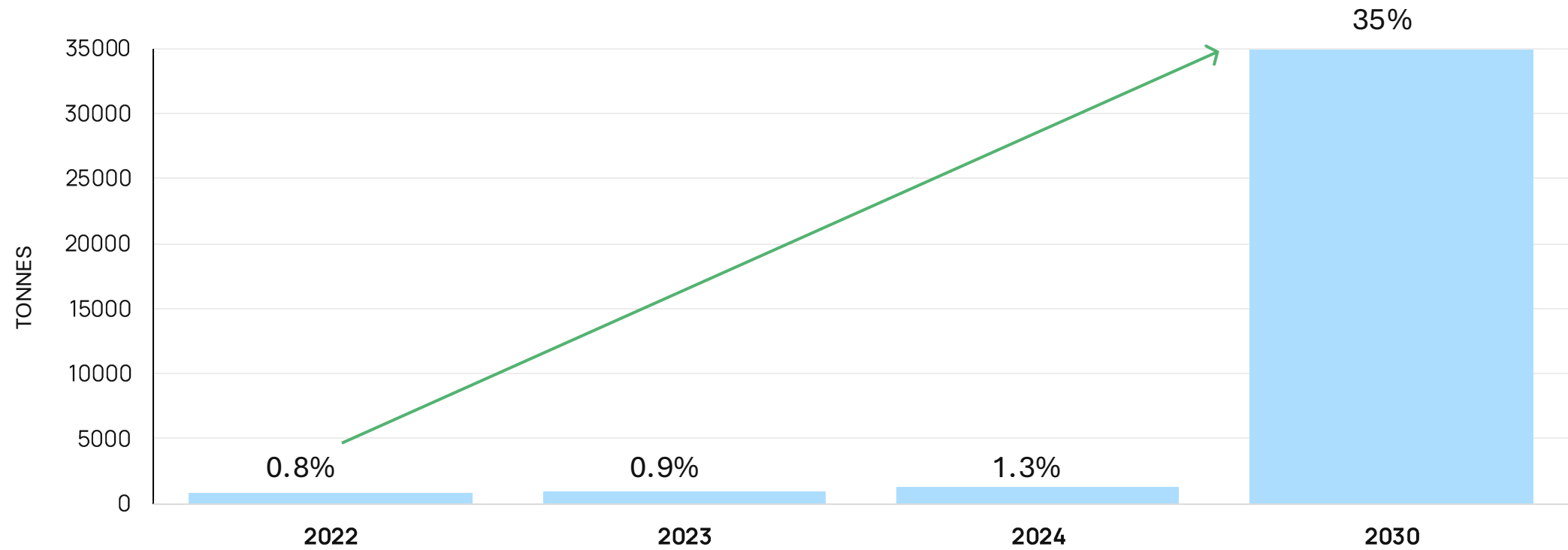
Packaging for **hazardous products**

Compostable packaging

Any plastic part representing **less than 5% of the total weight** of the packaging

Recycled content

We're not there yet: industrial packaging

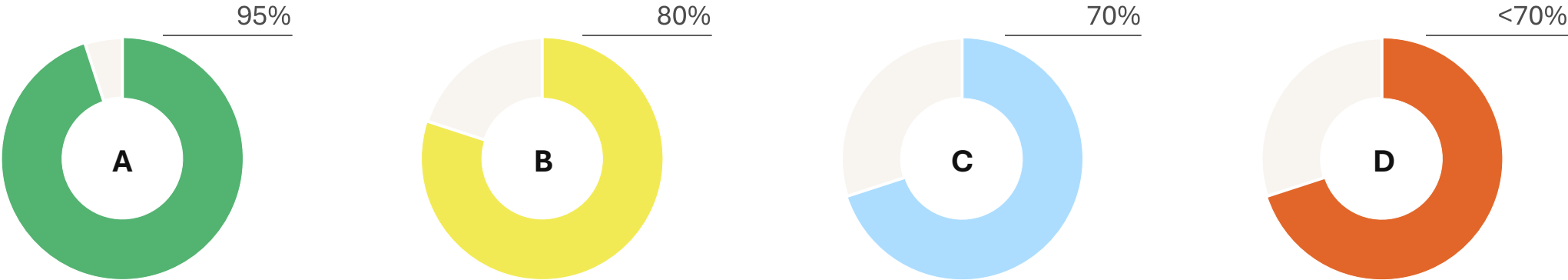


Our certified suppliers and conditions for our bonus:



Recyclability

Design for Recycling (D4R): performance grade = percentage of recyclable packaging (by weight)



Recyclability

No regrets playbook

How to design your plastic packaging today so that it can be recycled tomorrow?

European eco-design rules are still under development, but you can already make smart choices now that you won't regret later.

Thanks to the 'No regrets playbook', discover

- Which good practices are already widely supported today
- Which material choices are considered safe and future-proof
- Numerous concrete examples of optimised packaging.

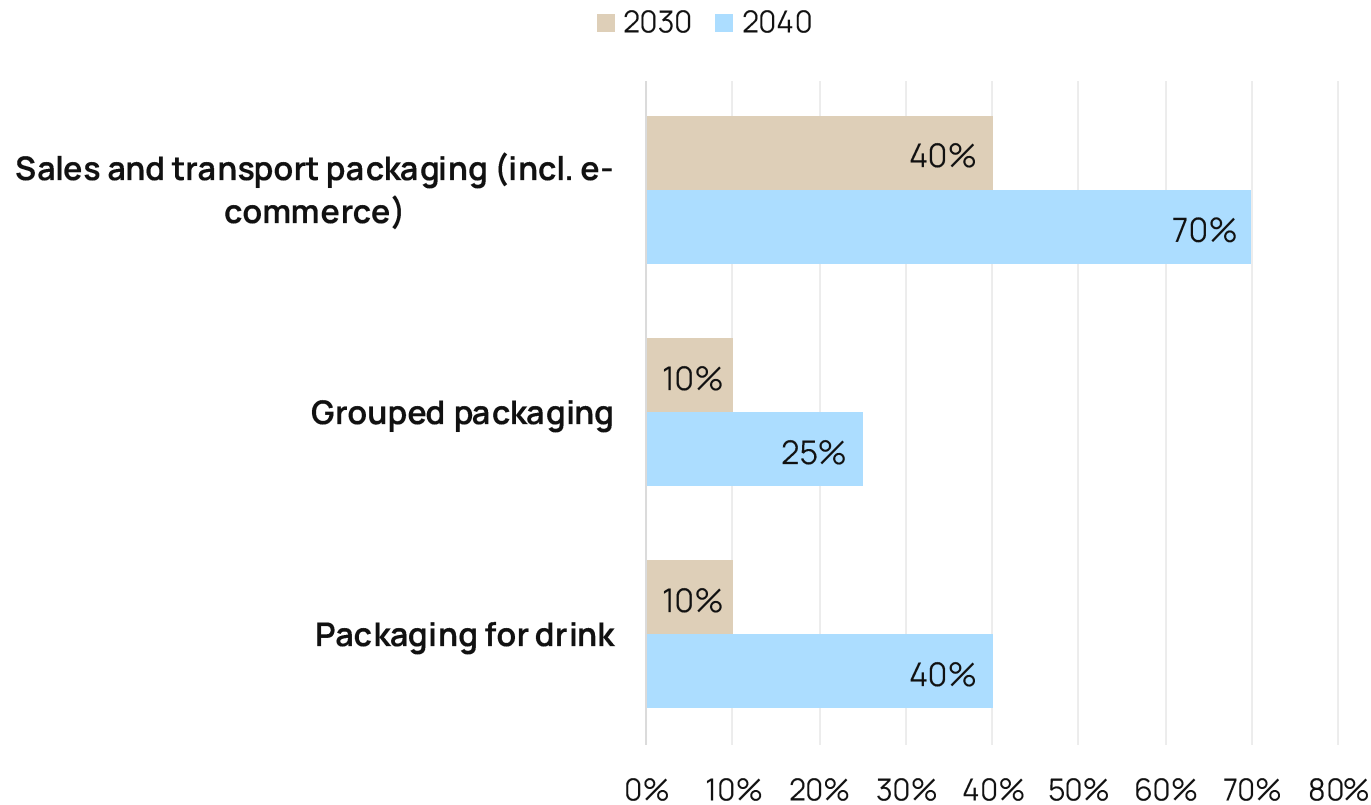
You will avoid costly mistakes and start designing with confidence now – without regrets.

[To the No regrets choices](#) →

Reuse

Reuse and refill

Household • Key elements of the European plan to reduce packaging waste



- 1 **Mandatory reuse system**, including incentives to ensure collection.
- 2 **Final distributors**: from 1 January 2030, final distributors with a sales area of more than 400 m² must aim to dedicate 10% of this area to refill stations for food and non-food products.
- 3 **Hospitality sector – Takeaway sales**:
 - By 12 February 2027 at the latest: consumers must be able to bring their own containers for refill.
 - By 12 February 2028 at the latest: provision of a reusable packaging option via a reuse scheme

Reuse

Reuse obligation

Industrial packaging • Sales and transport packaging for transport within the EU

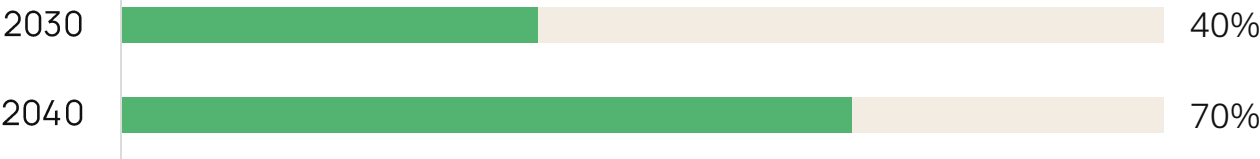
What packaging?

- Pallets
- Folding crates
- Boxes
- Bags
- Plastic crates

- IBCs
- Buckets
- Drums
- Canisters



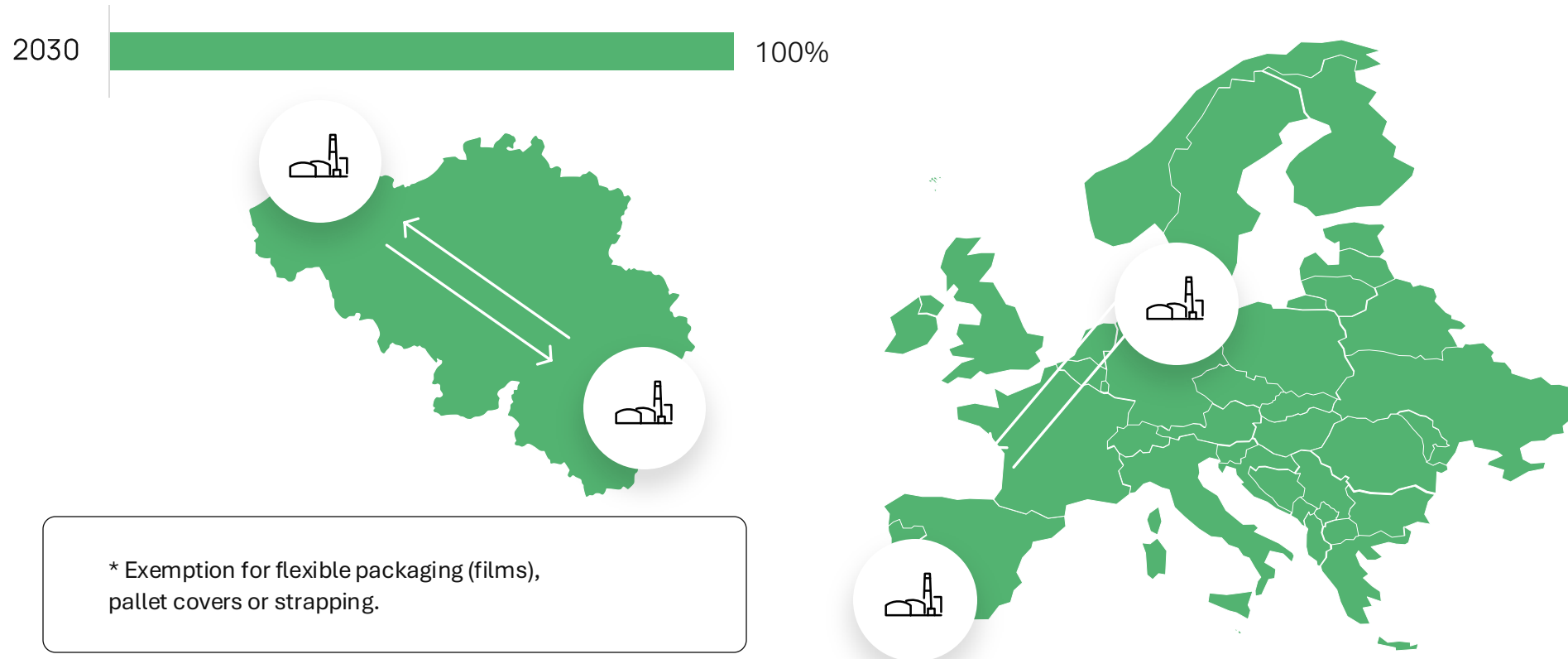
All sizes and materials, including flexible packaging (films), pallet covers or strapping bands.



Reuse

Reuse obligation

Industrial packaging • Transport between sites within the same company, between Member States and within a single Member State.



Reuse

Reuse obligation



EXCEPTIONS

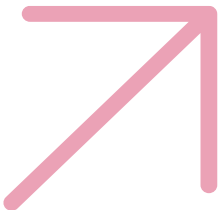
- Packaging for hazardous products
- Custom-made packaging for large machinery, equipment and goods for which such packaging is specifically designed for the user
- Flexible packaging in contact with foodstuffs
- Cardboard boxes
- Certain applications: wines, spirits, dairy products, etc.



TO BE DETERMINED BY THE EUROPEAN COMMISSION

- Calculation method (in units), to be laid down by an implementing act (06/2027)
- Minimum number of rotations, set by delegated act (02/2027)

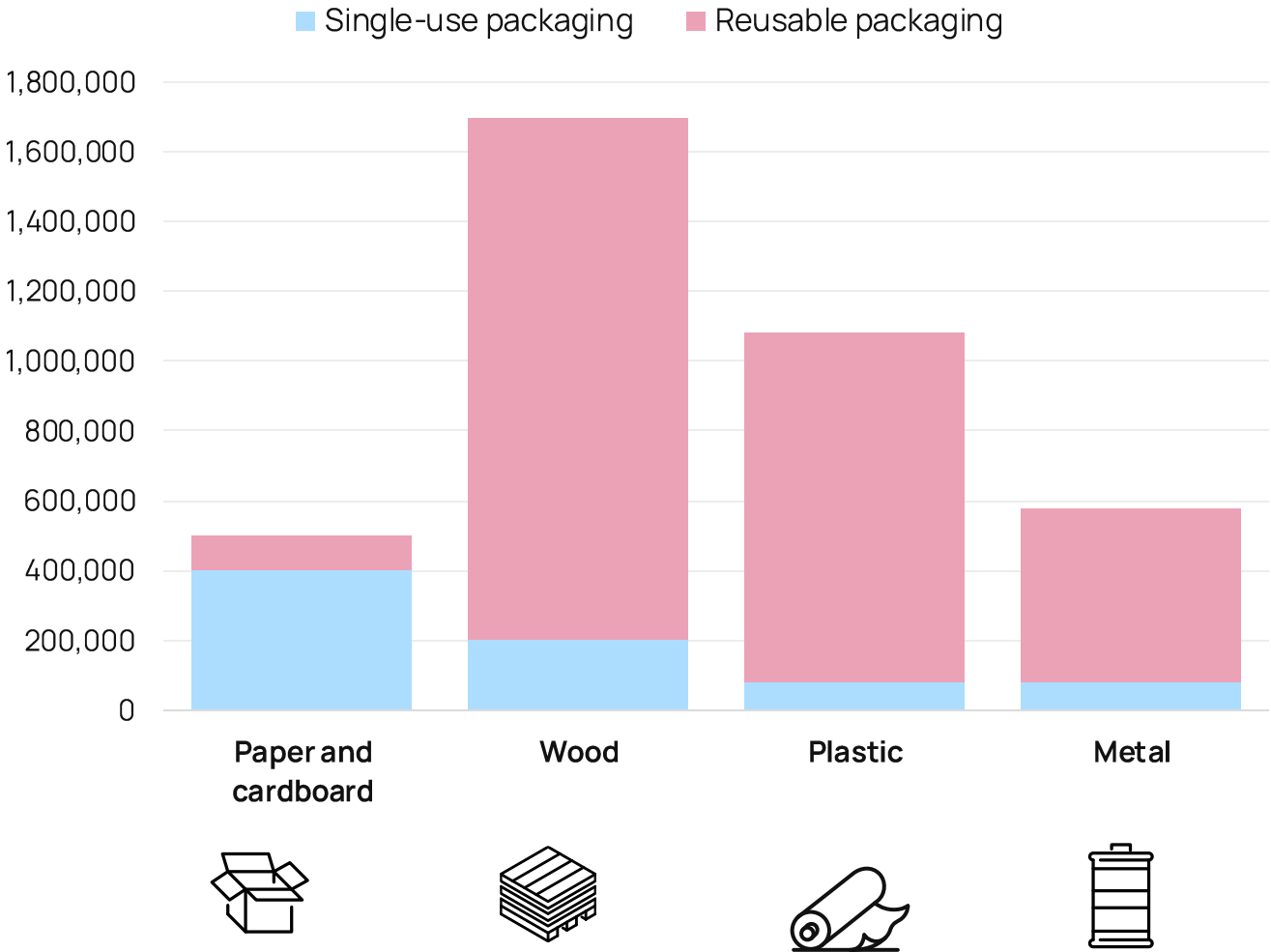
Reuse



82%

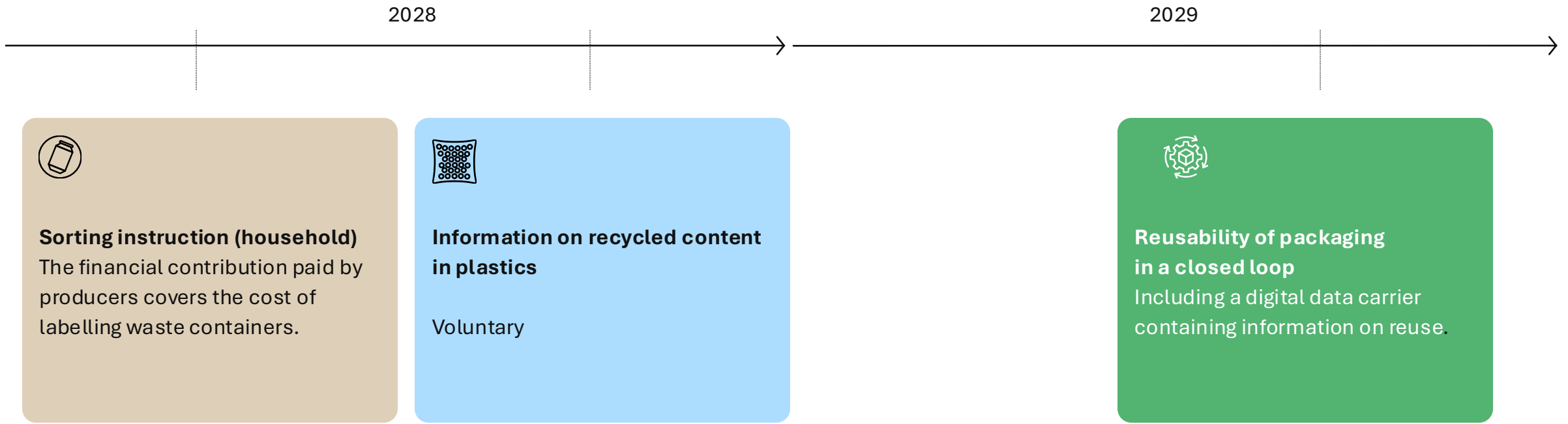
of **industrial** packaging is reusable (by weight).

92% excluding cardboard.



Labelling

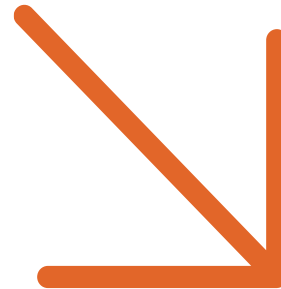
Harmonised labelling of packaging



Roles

From responsible for packaging to ‘Producer’:
Roles and responsibilities

RESPONSIBILITIES ARE
CHANGING.
ARE YOU AFFECTED?



Roles

Who is a producer under the PPWR?

RESPONSIBILITIES ARE
CHANGING.
ARE YOU AFFECTED?

- 1 You buy packaging to package and sell products.
- 2 You buy packaged products.
- 3 You sell packaged products.
- 4 You manufacture or repair transport packaging in its final form and sell it in Belgium.

Roles

The roles of producers depend on the type of packaging

Sales packaging

Drums, IBCs, buckets,
cans, jerrycans, ...
But also household
packaging!

Groupes packaging

Cardboard boxes,
crates, ...

In the case of sales and grouped packaging, the producer is always the party that packs or fills the packaging.

Transport packaging

Pallets, film,
strapping, ...

In the case of transport packaging, the producer is either the manufacturer of the packaging or the filler/assembler.

Roles

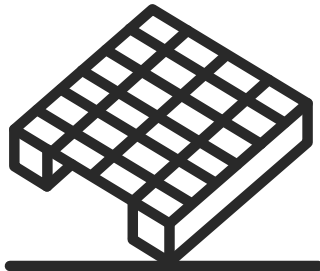


*** Depending on the situation, the packaging manufacturer or the wholesaler.**

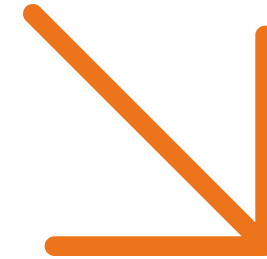
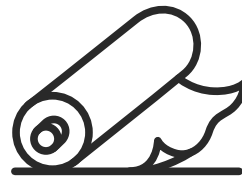
Roles

What is transport packaging in its final form?

Final

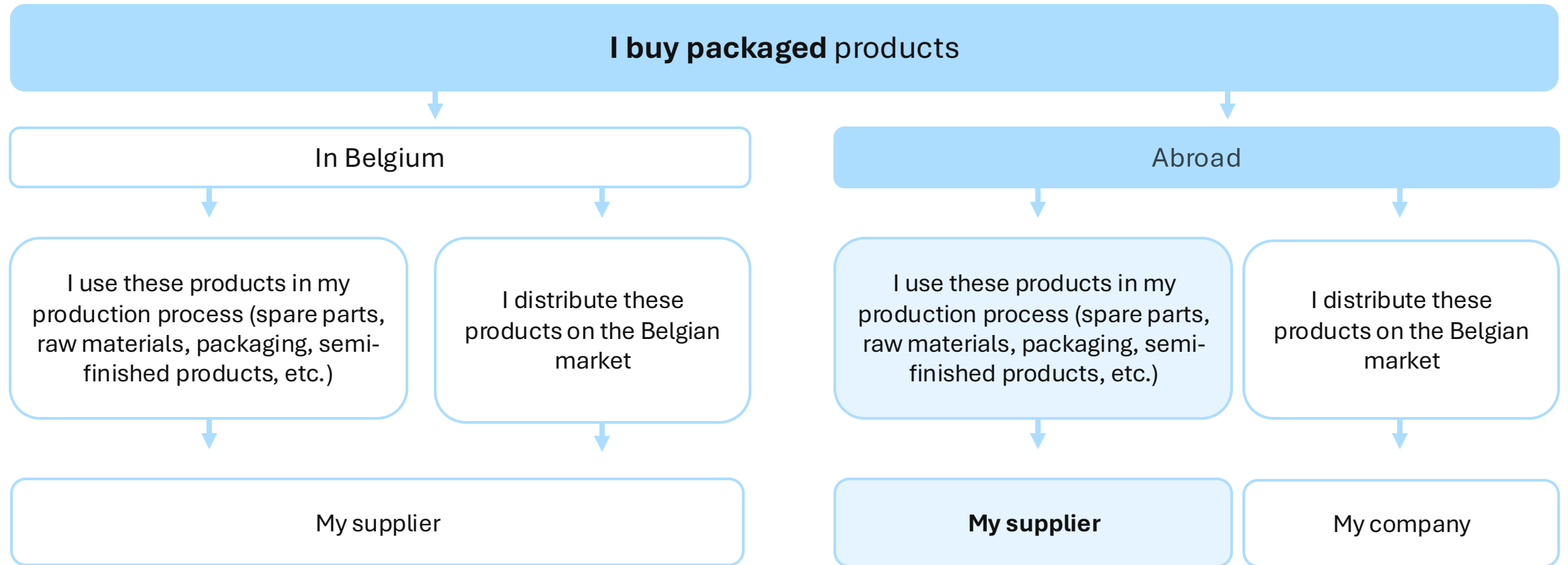


Non-final



Manufacturers and repairers of pallets (regardless of the material) supplied to a customer within the same Member State become producers. The concept of transport packaging in its final form still needs to be clarified. Other types of packaging may also be affected.

Roles



Roles



Foreign suppliers

If you purchase packaged products from an unregistered supplier, you are placing **illegal packaging** on the market.

Roles

UNREGISTERED FOREIGN SUPPLIERS

- **Significant risk:** foreign suppliers of raw materials and components become producers but do not join Valipac.
- **Consequence:** a reduction in the tonnage reported to Valipac
=> an increase in the cost of the system for customers for constant quantities of packaging waste.

TWO OPTIONS TO REMAIN COMPLIANT



Roles

2 OPTIONS:

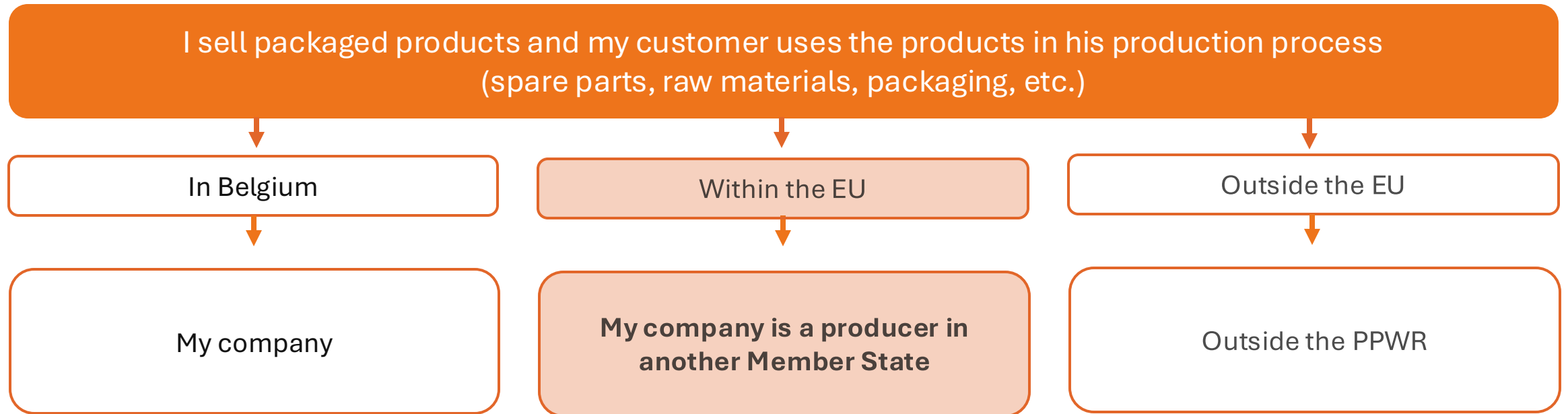
You **provide** Valipac with **an** annual **list** of all relevant foreign suppliers.

- You identify the foreign suppliers of the products of which you are the end user.
- You provide the name, identification number (VAT or other) and country.
- Valipac forwards this list to the Belgian authorities for verification.
- You provide these foreign suppliers with the information they need to comply with Belgian regulations.

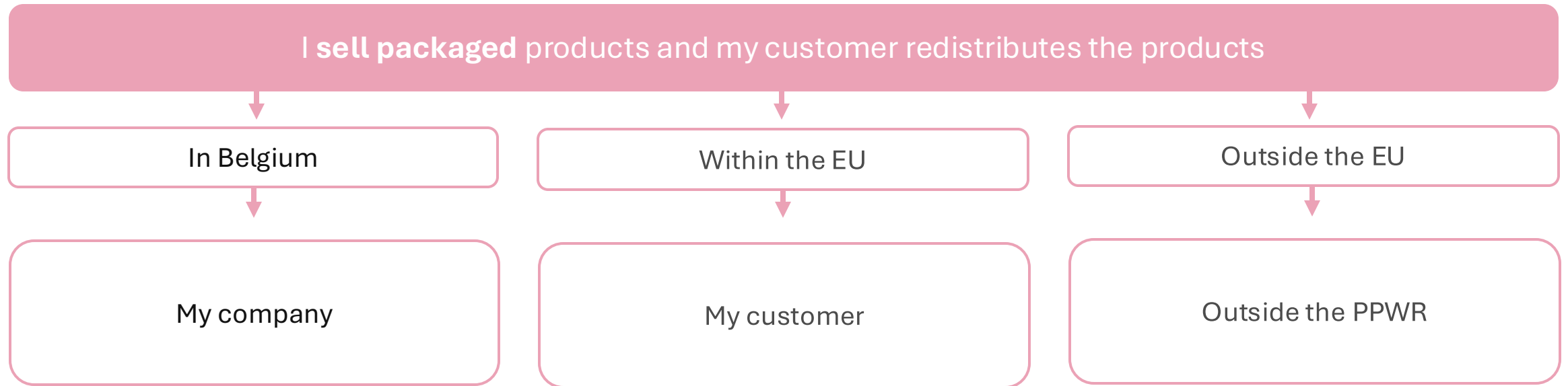
OR

You continue to report these quantities to us.

Roles

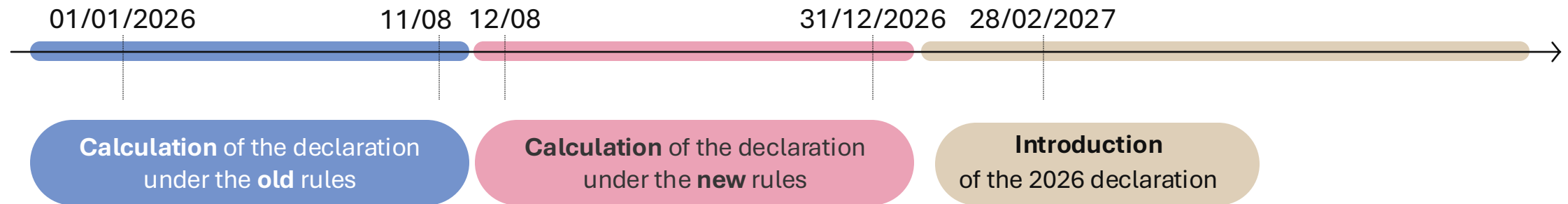


Roles



Roles

Procedure for the 2026 declaration

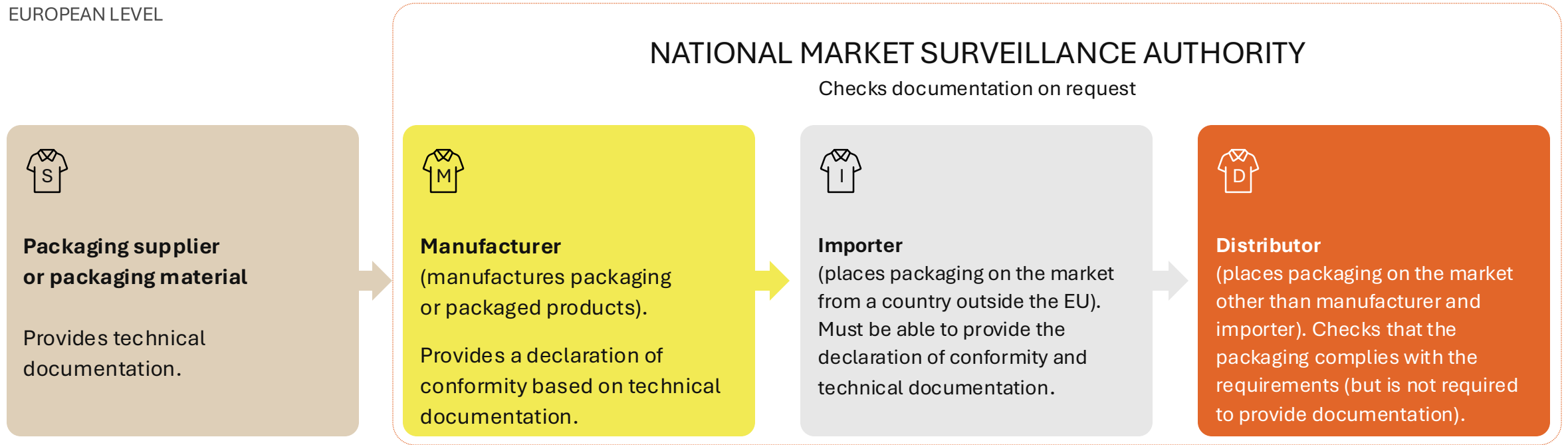


From the 2027 reporting year onwards,
the declaration will cover a full year.

Roles

Declaration of conformity for packaging: roles and responsibilities

EUROPEAN LEVEL



Manufacturers and importers are required to retain the documents for a period of 5 years for single-use packaging and 10 years for reusable packaging.

Roles

Declaration of conformity: by whom?



General rules

- The manufacturer/supplier of the packaging **provides the technical documentation**
- The company that assembles the packaging or its components is **responsible for drawing up the declaration of conformity**.
- A **declaration of conformity** applies to each unit of packaging.
- Exception for micro-enterprises (<10 employees and <€2 million): the packaging supplier is responsible for the declaration.

Examples of packaging units

- An empty pallet
- An IBC with a label
- A drum with a label

Roles

The declaration of conformity: what information is required?

THE DECLARATION MUST PROVE THAT THE PACKAGING MEETS ALL THE REQUIREMENTS OF THE PPWR

(ARTICLES 5 TO 12 OF THE PPWR)

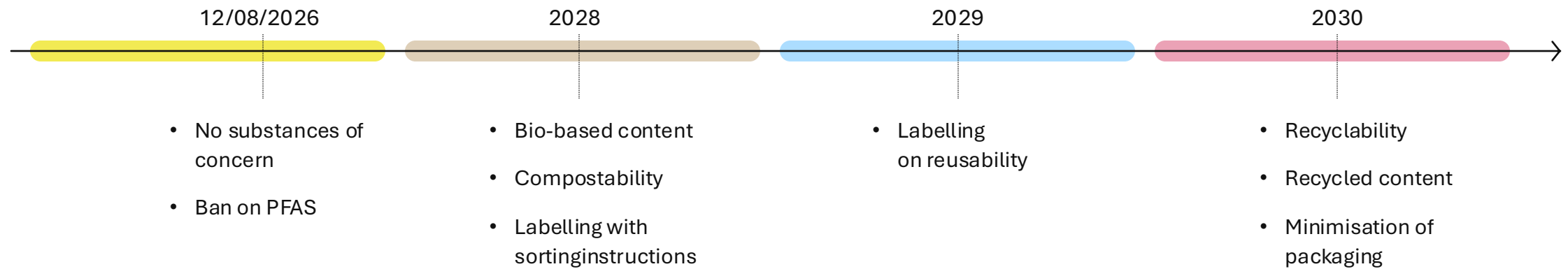
AND CONTAIN AT LEAST THE FOLLOWING INFORMATION:

(BASED ON ANNEX VIII OF THE PPWR)

- Unique identification number
- Packaging identification (e.g. type, batch number or serial number) and description of the packaging
- Manufacturer's contact details
- Declaration of responsibility: 'This declaration of conformity is issued under the sole responsibility of the manufacturer'.
- Declaration certifying that the packaging complies with the applicable legislation (with reference to the PPWR and any other relevant European legislation)
- Technical basis for compliance (tests, standards or calculations proving compliance)
- Where applicable: identification of the body that carried out the inspection and information contained in the certificate

Roles

The declaration of conformity: what and when?



*See Articles 5 to 12 of the PPWR

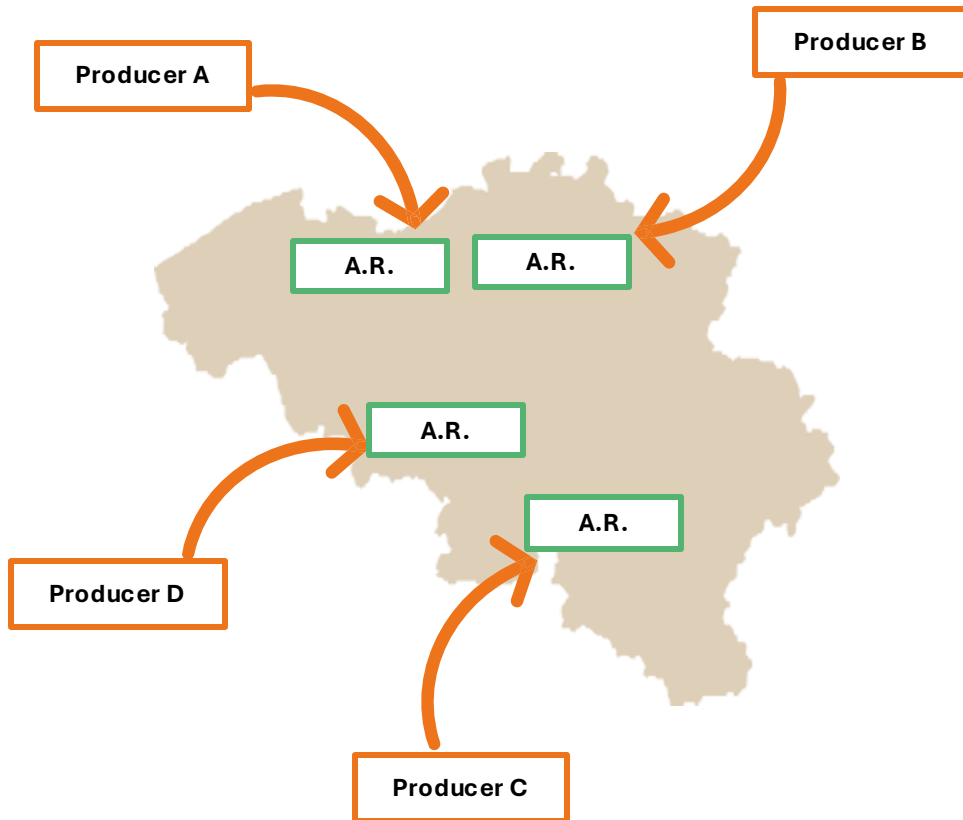
Register of producers

Registration in the Producers' Register

- Producers are required to register in the producers' register
- **Fost Plus and Valipac handle this registration for their respective clients**
- From late 2026 / early 2027 (to be confirmed), you will receive a registration number via Fost Plus / Valipac
- The IRPC require an annual contribution of €175 per registration with each organisation (via Fost Plus and Valipac)

Authorised representative

Authorised representative for the extended producer responsibility

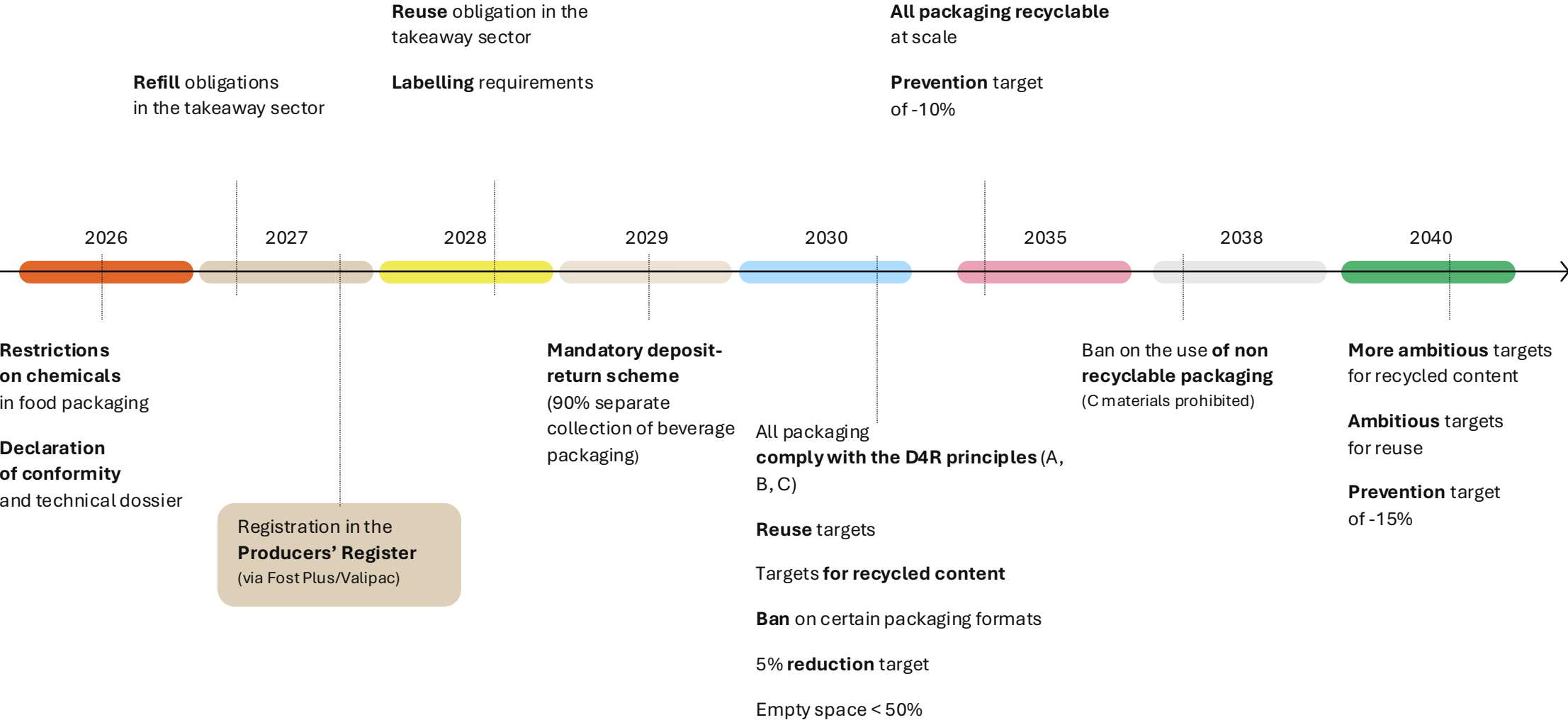


If the **producer is not established in the Member State** (another EU Member State or a third country) in which they make packaging available for the first time

=> **appoints an authorised representative in Belgium**, by written mandate, for extended producer responsibility.

- **Obligations** of the producer (legally assumed by the authorised representative): financial contribution, reporting obligations, registration in the register of producers

PPWR timeline



Our advice for Valipac clients

Are you end user?

Keep on reporting as you do.

So, your reporting remains:

01

Easier

Less administrative formalities in managing your declaration.

02

Less complex

You must not identify or contact your foreign suppliers.

03

More affordable

You avoid multiple invoicing of Valipac registration and reporting fees by your various suppliers.

04

More secure

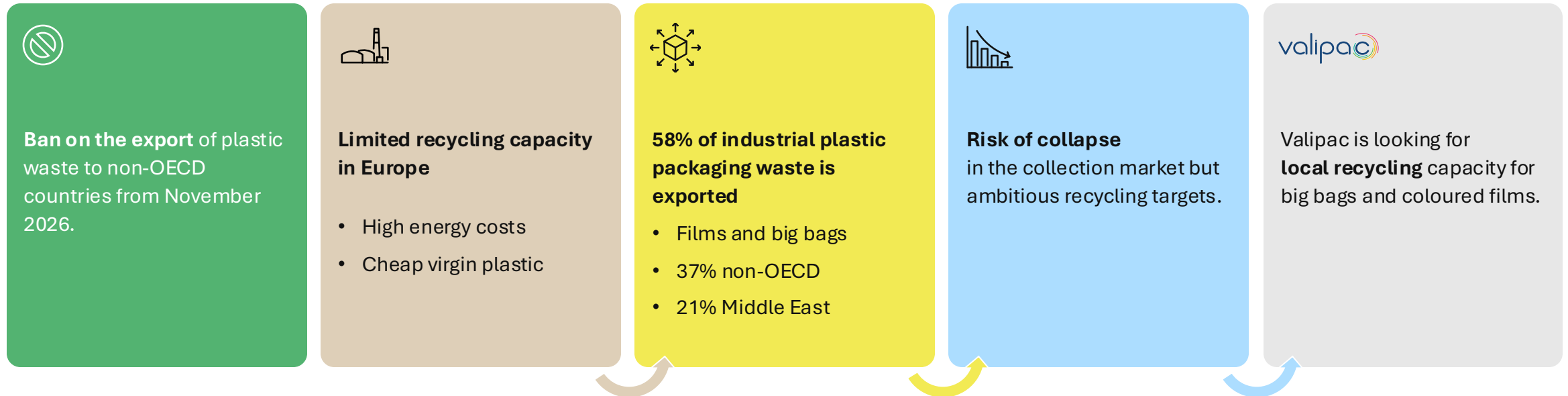
You minimise the risk of illegal packaging entering the Belgian market.



Waste Shipment Regulation

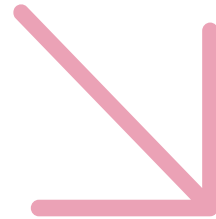
Waste Shipment Regulation

Impact on industrial plastic packaging



Waste Shipment Regulation

Impact of the WSR on declarations to Valipac



AS FROM
2027

- Differentiated fees for plastics from 2027 onwards (declaration in 2027) to encourage the use of recycled materials and fund local recycling.

- Importance of using transparent film

- Further details in the declaration

Material

Recyclable plastic packaging

- Rigid
- Foam
- Transparent film
- Coloured film
- Big bags
- Strapping
- Other

Non-recyclable plastic packaging

Conclusions

Key points

IN THE SHORT TERM

- New producers > **make it easier for yourself and continue to declare**
- Mandatory declaration of conformity > **consult our documentation**
- Local recycling funding to ensure your recycling target >
 - ✓ More detailed declaration for plastics and differentiated fees
 - ✓ Recycling coloured plastics is becoming more expensive > **opt for transparent film**

IN THE MEDIUM TERM

- 5% reduction in packaging on the market by 2030
- All packaging recyclable at scale by 2035
- All transport packaging to be reusable by 2030
- > **Advice on Valipac Academy and packaging diagnostics.**
- 35% post-consumer recycled content in plastic packaging from 2030
 - > **our myRecycledContent platform and its bonus**

Don't delay in taking action. Valipac is your partner in making this transition a success.

Main packaging material: plastic

TYPE OF PACKAGING	FORMAT (ILLUSTRATIVE AND NON-EXHAUSTIVE)	COLOUR
PET - rigid	Rigid formats other than bottles and flasks (including pots, trays, jars, cups, single- and multi-layer trays and containers, as well as aerosols)	Clear / coloured, opaque
PE - rigid	Films	Natural / coloured
PE - flexible	Films, including multi-layer and multi-material packaging	Natural / coloured
PP – rigid	Containers, bottles, trays, pots and tubes	Natural / coloured
PP – flexible	Films, including multi-layer and multi-material packaging	Natural / coloured
HDPE and PP – rigid	Crates and pallets, corrugated cardboard and plastic	Natural / coloured
PS and XPS – rigid	Rigid formats (including dairy product packaging, trays, cups and other food containers)	Natural / coloured
EPS – rigid	Rigid items (including fish crates, household appliances and trays)	Natural / coloured
Other rigid plastics (e.g. PVC, PC), including rigid composite materials	Rigid formats, including IBCs and drums	-
Other flexible plastics, including flexible composite materials	Bags, blister packs, thermoformed packaging, vacuum-packed packaging, modified atmosphere packaging or humidity-controlled packaging, including, for example, flexible intermediate bulk containers, sacks and stretch films	-
Biodegradable plastics – rigid (e.g. PLA, PHB) and flexible (e.g. PLA)	Rigid and flexible formats	-



First name Surname

Position
Email

First name Surname

Job title
Email



Compliance

Exception: contract packer

A CONTRACT PACKER IS A COMPANY THAT PACKS, REPACKS
OR UNPACKS PRODUCTS ON A CONTRACT BASIS FOR ANOTHER COMPANY.

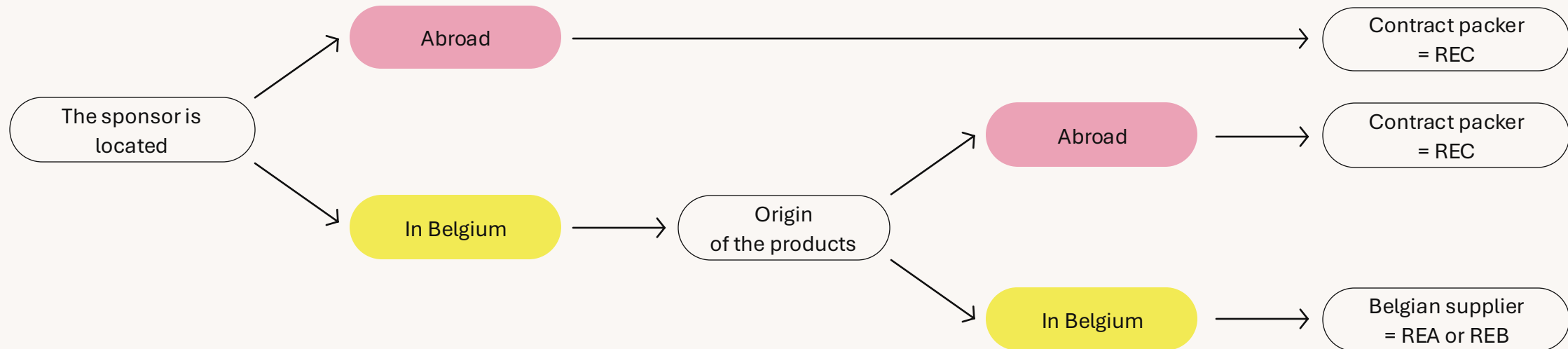


The contract packer does **not own** the products.

The contract packer provides a service **involving the storage, packing, repacking, unpacking and delivery** of products, in accordance with the instructions of its client.

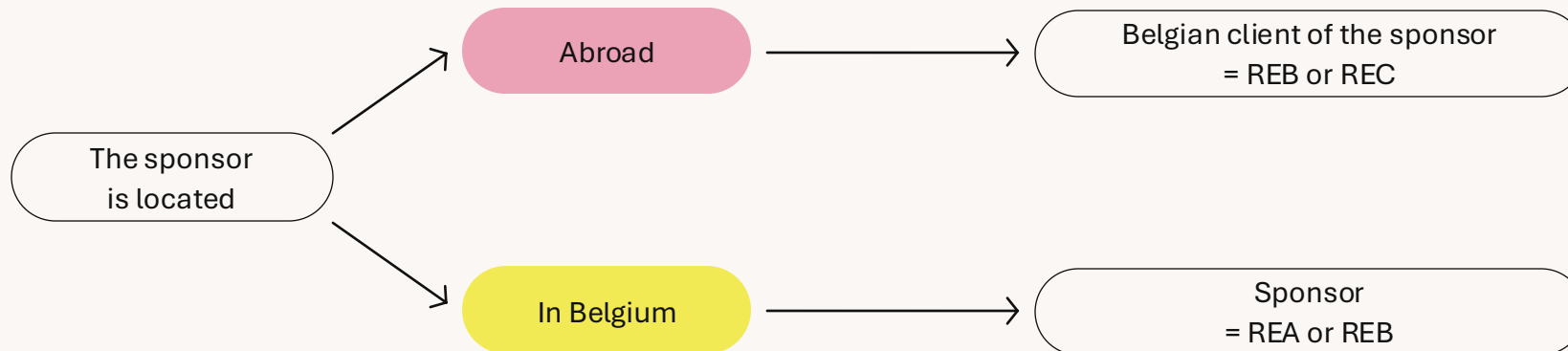
Compliance

Contract packer, responsible for packaging for packaged products:



Compliance

Contract packer, responsible for packaging the finished product:



Concepts relating to packaging

Packaging / non-packaging

Any product made of **materials of any kind**, intended to **contain** and **protect** products, ranging from **raw materials to finished goods**, to facilitate their handling and **transport from the producer to the consumer** or user, and to ensure their presentation.

All **‘disposable’** items used for the same purposes **shall be considered as packaging**.



Packaging / non-packaging



This list is available on valipac.academy

Internal packaging



Internal packaging

DECISION TREE – INTERNAL PACKAGING WITHIN THE COMPANY

Does the packaged product leave the site where it was packaged?

In other words: is the packaged product **transported on public roads**?

NO

and the entity receiving the product? Is there **an invoice** for the packaged product between the entity sending the product

NO

Are the entity sending the product and the entity receiving the product **part of the same group**?

NO

Is there an **exclusive contract for the services provided** between the entity sending the product and the entity receiving the product?

YES

At this stage, packaging **not subject** to the Cooperation Agreement

YES

Packaging **subject** to the Cooperation Agreement

NO

YES

Single-use / reusable

Reusable packaging is intended and designed to:

- Complete a **minimum number** of rotations during its life cycle
- Meet all technical requirements to **be reused** a minimum number of times
- Be reused for the **same purpose**



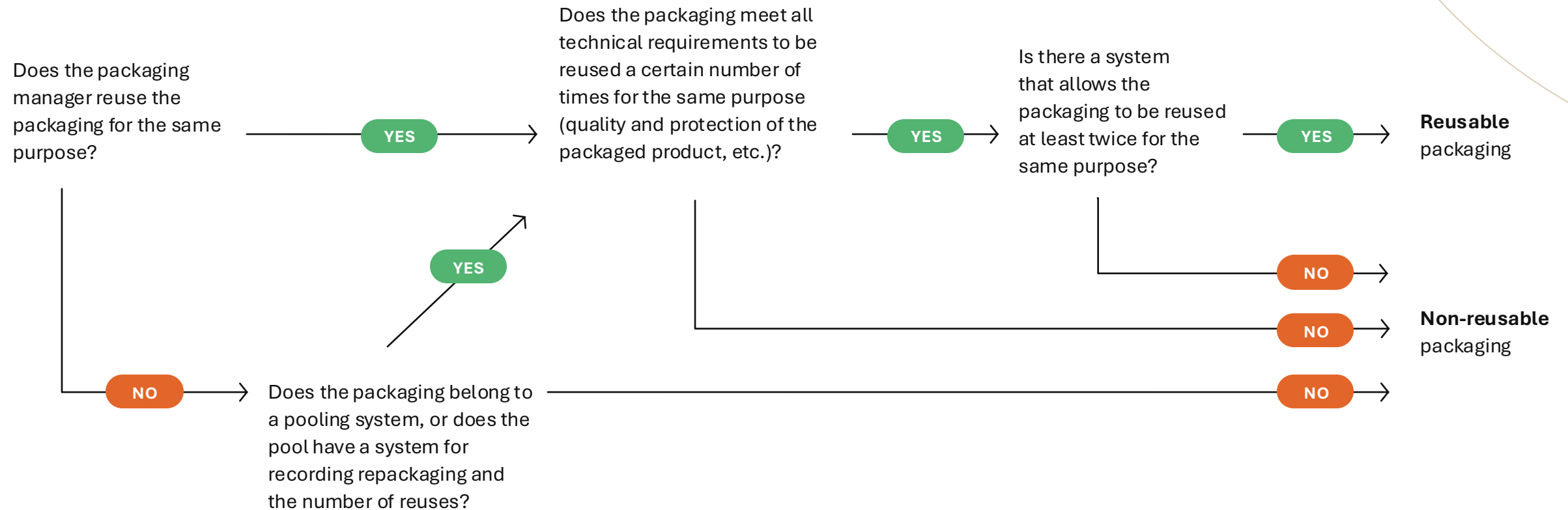
An explanation of the reusable packaging decision tree is available on valipac.academy

Some examples of well-known reuse pooling systems on the Belgian market:



Single-use / reusable

DECISION TREE



Primary, secondary, tertiary, ...



Household / Industrial

DECISION TREE - PRIMARY PACKAGING OR SALES PACKAGING: EITHER HOUSEHOLD OR INDUSTRIAL

Is the product designed for the exclusive use of professionals, industries, local authorities, schools, hospitals, etc.?

YES

The product is **industrial** and its primary packaging is industrial packaging

NO

See the list distinguishing
between household and industrial products



Household / Industrial

	HOUSEHOLD	INDUSTRIAL
		
Primary	✓	✓
Multipack	✓	
Secondary		✓
Tertiary		✓
Parcel packaging	✓	
Service packaging	✓	

Non-recyclable packaging

Paper/cardboard

Not soluble due their composition.



Waxed/bituminous paper



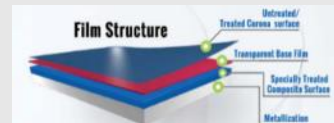
Siliconised paper

Plastics

Made up of several inseparable materials (laminates).



Adhesive-coated PET strapping



Multi-layer laminated film

Wood, metal and glass

Industrial packaging is all considered as recyclable.

Other materials

Composite materials such as ceramics.



Packaging for **hazardous products**

THE CONTENTS OF THE PACKAGING DO NOT AFFECT ITS RECYCLABILITY.

