

EuPC

European Plastics Converters

Guidance on PPWR Declaration of Conformity (DoC)

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1. Introduction and Purpose of this Guidance

The Packaging and Packaging Waste Regulation (PPWR) - Regulation (EU) 2025/40 - requires manufacturers to carry out a conformity assessment procedure before placing packaging on the EU market, in order to demonstrate that the packaging meets the requirements laid down in or pursuant to Articles 5 to 12 (Article 15(2)). This conformity assessment is the substantive obligation underpinning PPWR compliance.

Where conformity has been demonstrated through that assessment, the manufacturer must draw up an EU Declaration of Conformity (DoC), stating that the fulfilment of the requirements laid down or pursuant to Articles 5 to 12 has been demonstrated (Article 39). In other words, the DoC is the document that records the outcome of the mandatory conformity assessment — it cannot exist without the assessment having first been carried out. Both obligations apply from 12 August 2026.

In practice, many plastic converters are facing requests from their customers (brand owners, fillers...) to provide documentation that supports the DoC that the 'manufacturer' under PPWR must issue. At the same time, certain plastic converters may themselves qualify as the 'manufacturer' under PPWR and must therefore carry out the conformity assessment and issue the DoC themselves.

This guidance has been developed by EuPC's Packaging Division to help members understand:

- Which economic operator bears the legal obligation to carry out the conformity assessment and issue the DoC;
- Who qualifies as 'manufacturer' under PPWR
- When you are the manufacturer: how to build the supporting Technical Documentation and issue the DoC;
- When you are the supplier: what documentation to provide to the manufacturer

This guidance focuses primarily on the obligations that apply by **12 August 2026**. A timeline of further obligations coming into force in subsequent years is however added in annex I of this document.

This document is intended as an aid for companies that will be placing their packaging on the European Union market, reflecting EuPC's interpretation. It has been drafted taking into account, in addition to the PPWR itself, the interpretative guidance and the frequently asked questions document. This document will be kept updated as further developments or information become available from the legislator. This document is not binding and EuPC accepts no liability for any use made of this document or for any consequences arising from reliance on its content.

2. The PPWR Conformity Assessment and Annex VIII DoC Template

2.1 Conformity Assessment Procedure

Before placing packaging on the market, the manufacturer (see chapter 3 and 4 on explanation manufacturer) must carry out a **conformity assessment procedure** in accordance with *PPWR Article 38* and *Annex VII*.

The conformity assessment is the process demonstrating whether the sustainability, safety, labelling and information requirements of the Regulation have been fulfilled. (*PPWR Article 3(65)*)

The conformity assessment covers the requirements in Articles 5 to 12 and is an obligation of the manufacturer, who has detailed knowledge of the design and production process. It can also be carried out on their behalf (e.g., by a laboratory or certification scheme). (*PPWR Article 15*)

The assessment must be performed for the entire packaging unit and should include all integrated and separate components. (*FAQ XV.5*)

Important clarification on the meaning of 'type' in Annex VII: The word 'type' referred to in Annex VII concerning the conformity assessment procedure is not the same as the packaging types referred to in Annex II, Table 1. In Annex VII, 'type' refers to each packaging format or each packaging batch/series, and not to packaging materials used for recyclability assessment. (*FAQ XV.2*)

2.2 The EU Declaration of Conformity (DoC)

The EU Declaration of Conformity has to be drawn up by the manufacturer based on the conformity which has been demonstrated through the conformity assessment described in section 2.1 of this document. It shall state compliance with requirements covering Articles 5 to 12 of the PPWR and is based on the template in *Annex VIII*, which itself contains the elements required by *Annex VII*. Key rules to keep in mind:

- The DoC must be drawn up **for each packaging type** (see 2.3 packaging identification rules). (*PPWR Annex XVII, point 4*)
- The DoC must be **updated** whenever new information becomes available.
- The DoC shall be drawn up in, or translated into, one or more **languages** required by the **Member State** in which the packaging is placed on the market or made available on the market.
- The DoC must be kept for **5 years** for single-use packaging and **10 years** for reusable packaging. (*PPWR Annex XVII, point 4*)

2.3 Key Clarifications on the DoC Template

Identification of packaging (PPWR DoC template annex XVIII point 1)

The packaging must be identified by its type, batch or serial number, or other element allowing its identification or, where the size or nature of the packaging does not so allow, the required information is provided in a document accompanying the packaged product. *(PPWR Article 15(5); FAQ XV.3 and FAQ XV.7)*

The reference to 'type, batch or serial number' in FAQ XV.3 is given as an example — the regulation does not require exclusively these identifiers. Any other type of identification is acceptable as long as the packaging can be uniquely referenced. *(FAQ XV.7)*

The regulation does not require that suppliers under PPWR identify packaging with a type, batch or a series number; this is an obligation that falls on manufacturers. However, in practice, it may well be that it will be the suppliers of packaging who will ensure that packaging is identifiable, as this is often done at the production stage *(FAQ X.3)*

Although advisable, the PPWR does not specifically require that suppliers of packaging are identifiable on the packaging or via a data carrier. They need to ensure that the manufacturer has been provided with all the information and documentation necessary to demonstrate packaging conformity.

Scope of the DoC - entire packaging unit

The DoC must be drawn up for the entire packaging unit. *(FAQ XV.5)*

Separate DoCs for different packaging types

Completely different packaging types (e.g., pallets, pallet collars, wrappings, straps) must have separate conformity assessments and separate DoCs. *(FAQ XV.12)*

However, only one DoC is required where packaging has the same characteristics in view of the applicable requirements and the packaged products — for example, the same bottle in a different size with the same product, where the different size does not affect compliance under Articles 5–12. *(FAQ XV.11)*

Combined DoC for multiple Union acts

When a packaged product is subject to more than one Union act requiring an EU Declaration of Conformity (e.g., PPWR and Food Contact materials regulation), a **single EU Declaration of Conformity** may be drawn up for all Union acts. The refer to these acts shall be mentioned in point 5 of the PPWR DoC template. However, it must clearly distinguish the packaging from the packaged products. If presented as a single document, the conformity assessment for the packaged product and for the packaging must still be carried out and presented separately. *(FAQ XV.4)*

Point 6 of the PPWR DoC template shall mention the references to the relevant harmonised standards or the common specifications used or references to the other technical specifications in relation to which the conformity in point 5 is declared.

Note on PPWR articles versus DoC scope

The EU Declaration of Conformity is legally scoped to Articles 5 to 12 of the PPWR only (PPWR Article 39). Other articles of the PPWR may impose requirements that fall outside this scope. Those obligations are real and must be complied with, but they do not need to be covered by the DoC. Compliance is instead demonstrated through technical documentation and operational practice.

3. Which Economic Operator under PPWR has the obligation to issue the DoC?

The **EU Declaration of Conformity must be drafted by the manufacturer**, based on the information and documentation provided by suppliers pursuant to Article 16(1), or by an authorised representative, appointed by the manufacturer by a written mandate pursuant to Article 17.

This means that the manufacturer is the **sole economic operator bearing legal responsibility** for the packaging's compliance with the sustainability and labelling requirements, regardless of who might have actually drafted the EU Declaration of Conformity or parts of it. (*Commission Notice on PPWR, Section 2 – PPWR FAQ X.1*)

Note on authorised representatives: The supporting conformity assessment procedure (Article 38) can be carried out by the manufacturer or by someone else on their behalf (e.g., a laboratory or a certification scheme), in accordance with PPWR Article 15(2). (*Commission Notice on PPWR, Section 2*)

Important: The DoC is a document which does not need to be routinely shared throughout the supply chain however compliance has to be confirmed. Article 15(10) of the PPWR states that the DoC shall be made available to surveillance authorities on request.

Note for importers: According to Article 18(7), where the manufacturer is established in a third country, a copy of the DoC must be made available to the surveillance authorities by the importer. The importer is therefore required to hold a copy of the DoC issued by the manufacturer located outside the EU.

4. What and Who Is a 'Manufacturer' Under PPWR?

4.1 Legal Definition

The definition of 'manufacturer' is set out in *PPWR Article 3(1), point 15*, and further clarified in *Article 21* on cases where obligations of manufacturers apply to importers and distributors. The *Commission Notice on PPWR (Chapter 2)* provides detailed guidance on how to interpret this definition.

The manufacturer is the natural or legal person who **manufactures packaging or a packaged product**. It is not necessarily the natural or legal person who physically produces the packaging. Two criteria determine who is the manufacturer:

Role in design or manufacturing

The manufacturer has a role in the design or manufacturing of packaging. This criterion focuses on **who orders and decides on the design specifications** for the packaging. (*Commission Notice, Chapter 2*)

Trademark or branding

If the packaging or the packaged product **carries a name or trademark**, it can be assumed that the owner of that name or trademark is the manufacturer. The trademark owner will have decisive power in the contractual relation with its suppliers and will therefore be able to determine the packaging characteristics.

Key principle: There is only **one manufacturer** in the supply chain EU-wide.

Exemption for brand owners (micro-enterprises): A brand owner qualifies for an exemption from the manufacturer obligation if they are a **micro-enterprise AND** if the natural or legal person that supplies the packaging is established in the **same Member State** (see further explanation case of micro-enterprise in section 4.4). In practice, it may be difficult for a supplier to know whether its customer qualifies as a micro-enterprise.

4.2 Manufacturer Depending on Packaging Type

The PPWR makes an important distinction depending on the type of packaging:

Sales packaging (except service packaging) & Grouped packaging

The manufacturer is normally the economic operator who applies the final processing steps (cutting, filling, sealing, etc.) and places the packaging on the market. This is normally the filler, who is often also the brand owner.

Transport packaging, Service packaging (in final form), and Primary production packaging

The manufacturer will normally be the economic operator who manufactures the transport or service packaging, unless the packaging is clearly branded by the user of the packaging - in that case, the user is the manufacturer.

Note regarding plastic film (For further detail, see also EuPF's customer note ¹):

Under the PPWR, plastic film supplied on a roll or core is packaging material, and its maker is a supplier, not a manufacturer. The manufacturer role, and with it the obligation to issue the Declaration of Conformity, sits with the economic operator who applies the final processing steps and fills the packaging (for sales and grouped packaging), or who applies the film to create the finished transport packaging (for transport packaging). Film on a roll has no fixed format and only becomes packaging once applied, so the earliest point a

¹ EuPF's customer note "Roles of Makers of Plastic Film in the Supply Chain" (July 2026), available here: <https://europeanplasticfilms.eu/wp-content/uploads/2026/07/EuPF-PPWR-CustomerNote-Roles-of-Makers-of-Plastic-Film-in-the-Supply-Chain.pdf>

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manufacturer can exist is at filling or application, not at the film supply stage. Limited exceptions apply, such as transport packaging supplied in final, pre-cut format.

As suppliers rather than manufacturers, plastic film makers do not issue the Declaration of Conformity or Technical Documentation for the packaging. They do, however, carry a distinct obligation under Article 16 PPWR to provide manufacturers with the documentation and information needed to support the conformity assessment. This obligation applies regardless of any commercial arrangement between the parties, and is separate from the film maker's own manufacturer and producer obligations for the transport packaging it uses to ship its own rolls.

Note on reusable packaging:

When packaging is designed following specific requirements of the manufacturers of the packaged product and carries their trademark, the latter (i.e. the users) are the 'manufacturer' of reusable packaging. This will be the case notably in open loop re-use systems.

However, if a company, which has reusable packaging designed and manufactured under its name and trademark, is a micro-enterprise, and the company that manufactures the packaging is located in the same Member State, then the latter company is the manufacturer. This is regardless of whether the latter company is also a microenterprise.

When reusable packaging is designed following specific requirements of a re-use system operator and carries its trademark, the re-use system operator is the 'manufacturer'. This will be the case notably in closed loop re-use systems. When reusable packaging does not carry a specific trademark, the manufacturer of the packaging is the 'manufacturer', unless the user (i.e. the re-use system operator) can be identified as the one having ordered such packaging and its specific design. (*Commission Notice, Chapter 2*)

4.3 Cases Where Manufacturer Obligations apply to Importers and Distributors

Article 21 of the PPWR provides that, in certain circumstances, the obligations of the manufacturer are assumed by an importer or distributor. This is relevant for plastic converters whose products enter the EU supply chain through importers or are distributed under another party's name or trademark.

Importers

An importer who places packaging on the EU market under their own name or trademark, or who modifies packaging already placed on the market in a way that may affect its compliance, is considered the manufacturer for the purposes of the PPWR and assumes all manufacturer obligations accordingly. This includes the obligation to carry out the conformity assessment, draw up the Declaration of Conformity, and compile the technical documentation.

In the other case, when the importer does not place packaging on the EU market under its own name or trademark, or does not modify the packaging in a way that it may affect its compliance, the importer is expected to verify that the non-EU manufacturer has performed the required conformity assessment and must collect and keep the DoC and technical documentation available for inspection by surveillance authorities.

Distributors

A distributor who places packaging on the EU market under their own name or trademark, or who modifies packaging in a way that may affect compliance, equally assumes the obligations of the manufacturer. The distributor is expected to verify that the non-EU manufacturer has performed the required conformity assessment and must collect and keep the DoC and technical documentation available for inspection by surveillance authorities.

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obligations of the manufacturer. A distributor who merely makes packaging available on the market without modification and without affixing their own name or trademark does not assume manufacturer obligations.

Where an importer or a distributor falls within the definition of micro-enterprise set out in Recommendation 2003/361/EC as applicable on 11 February 2025, and the natural or legal person that supplies the packaging to the importer or distributor is located in the Union, the natural or legal person that supplies the packaging shall be considered to be the manufacturer for the purposes of Article 15

Practical relevance for plastic converters: If you supply packaging to a customer outside the EU who then imports it into the EU market under their own name or trademark, that importer becomes the manufacturer and holds the DoC obligation. Conversely, if you are the importer of packaging and place it on the EU market under your own name, you are the manufacturer regardless of where the packaging was produced.

4.4 Micro-enterprise

If the company that has the packaging or packaged product designed or manufactured under its own name or trademark is a micro-enterprise, and the company supplying the packaging is located in the same Member State, then this supplier of the packaging is the manufacturer (PPWR Article 3(1), point (13)(b)). This is regardless of whether the latter company is also a micro-enterprise.

For example, if a manufacturer of a packaging container is a micro-enterprise but the manufacturer of the packaged product is not, the exemption does not apply. If a manufacturer of a packaging container is not a micro-enterprise, while a manufacturer of a packaged product is, the exemption applies, and it is the manufacturer of the container which should be considered as 'manufacturer' for the purpose of the PPWR.

(Commission Notice, Chapter 2)

Micro-enterprise: definition set out in Recommendation 2003/361/EC. A micro-enterprise employs fewer than 10 persons and its annual turnover or balance sheet total does not exceeding €2 million

5. What to declare in the DoC

Not all requirements of the PPWR apply from 12 August 2026. The following overview clarifies which requirements apply from the first deadline:

- **Minimisation of Substances of Concern (SoC) - Article 5(1):** The general obligation to minimise SoC content applies to all packaging from 12 August 2026. (FAQ III.2, III.7 FAQ III.10)
- **Limits on four heavy metals - Article 5(4):** The concentration limits for lead, cadmium, mercury and hexavalent chromium apply to all packaging from 12 August 2026. (FAQ III.10)
- **PFAS limits - Article 5(5):** The limits for per- and polyfluoroalkyl substances (PFAS) apply to food-contact packaging only, from 12 August 2026. The Commission Notice

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- Guidance on PPWR point 5 and PPWR FAQ provide helpful guidance on this provision.

Note:

Article 11(1) establishes that, from 11 February 2025, packaging placed on the market shall be considered to be reusable where it fulfils all requirements listed in Article 11(1). Compliance with these requirements shall be demonstrated in the technical information concerning the packaging referred to in PPWR annex VII.

Other provisions: Key provisions relating to other PPWR requirements, apply later, linked to the adoption of implementing or delegated acts. See PPWR FAQ X.2 and ANNEX I of this GUIDANCE for more details.

- **On Substances of Concern (SoC):** It is important to note that under the DoC, you do not need to list all substances of concern individually. What must be demonstrated in the technical documentation is compliance with *Article 5(4)* on heavy metals and *Article 5(5)* on PFAS. The official list of substances of concern related to PPWR article 5(2) has not yet been published by ECHA — this list is expected to be issued at a later stage. But substances currently meeting the SoC criteria can already be identified by the manufacturer based on the existing definition of SoC (*FAQ III.2 and 6*)
- Proposed standard wording on SoC towards your customer: "According to our knowledge, our packaging materials are produced in such a way that the presence and concentration of substances of concern are minimised. This includes their presence in emissions and waste. We will monitor the upcoming report that the Commission is expected to present by 31 December 2026 on substances of concern under the PPWR and update our documentation accordingly."

6. Case where the Plastic Converter is the Manufacturer Under PPWR

Where a plastic converter qualifies as the 'manufacturer' under PPWR, he must issue the DoC itself. The steps below set out the recommended course of action, presented as conformity assessment best-practice.

Step 1 – Map your packaging portfolio

Start by creating a complete inventory of all packaging types your company produces and places on the EU market. For each format, record the material composition (including all components: film, closure, label, adhesive, coating...), and the markets in which it is sold. Against this inventory, map which PPWR obligations apply and by when. Without a full picture of your portfolio, gaps in compliance are inevitable.

Per packaging type, list every supplier involved in the production of that packaging. Also identify your customers.

Step 2 – Get a clear picture of your supply chain – upstream and downstream

PPWR compliance depends on data flowing in both directions through the supply chain. For each packaging format, identify all raw material and component suppliers (upstream) and all customers who receive the packaging (downstream). Upstream, you will need test results, substance declarations, and material data to build your technical documentation. (Downstream, your customers may need documentation from you to support their own compliance, in case they would be manufacturers or importers under PPWR)

Step 3 – Set up internal templates and data requirements aligned to annex VII and VIII

Before collecting data from suppliers or drafting the DoC, build internal templates and checklists aligned to *Annex VII* (conformity assessment procedure) and *Annex VIII* (DoC template). This ensures you collect the right information, in the right format, from the outset. Assign internal responsibility for completing each section of the documentation, and identify who in your organisation will act as the designated signatory for each packaging type.

Step 4 – Request compliance data from your suppliers – do not wait

Supplier data collection is often the most time-consuming part of the compliance process and should run in parallel with your internal preparation - do not wait until internal processes are finalised before approaching suppliers. Request from each supplier the documentation needed to support your DoC.

Step 5 – Draft the DoC and build the Technical Documentation – close any gaps

With internal templates ready and supplier data coming in, begin drafting the Declaration of Conformity using the *Annex VIII* template, and assemble the Technical Documentation file for each packaging type in accordance with *Annex VII*. The Technical Documentation is the evidence file that backs every compliance claim in the DoC. Where data is missing, you have identified a gap that must be resolved before the declaration can be signed. The DoC must cover compliance with Articles 5 to 12 of the PPWR, to the extent those articles apply at the relevant date (see Section 2 of this guidance).

Step 6 – Plan for review, sign-off before the deadline

The economic operator who signs the DoC assumes personal legal liability for its accuracy. Before any DoC is finalised, allow sufficient time for internal review - across quality, procurement, and legal functions - and for formal sign-off by the designated signatory. Once signed, retain the DoC and its supporting Technical Documentation in a version-controlled system that allows rapid retrieval.

Step 7 – Put in place a process for keeping your DoC and Technical Documentation up to date

Compliance is not a one-time exercise. The DoC must be updated whenever new information becomes available. Any change to a packaging format — material specification, component supplier, or design modification that may affect compliance — requires a new conformity assessment and potentially a revised or new DoC. Establish clear internal processes for managing these changes. Additionally, further PPWR requirements will enter into force on a phased basis through to 2040 — each new obligation will need to be reflected in updated documentation in due course.

Looking ahead: Many delegated and implementing acts remain outstanding as of mid-2026. Please see Annex I for an overview and timeline of the upcoming PPWR requirements

7. Case where the Plastic Converter is the Supplier (Not the Manufacturer)

Where a plastic converter is not the manufacturer, but the supplier of packaging or packaging materials to the manufacturer, Article 16(1) of the PPWR applies. According to this provision:

"Suppliers shall provide the manufacturer with all the information and documentation necessary for the manufacturer to demonstrate the conformity of the packaging and the packaging materials with this Regulation, including the technical documentation referred to in Annex VII and required under or pursuant to Articles 5 to 11, in one or more languages which can be easily understood by the manufacturer."

This means that as a supplier, you are **not required to issue a DoC** yourself, but you do have a legal obligation to provide your customer (the manufacturer) with the relevant technical information and documentation.

Important note: If your customer requests a PPWR compliance declaration or asks you to confirm compliance with PPWR requirements that are not yet in force as of 12 August 2026, you are not legally required to address those requirements at this stage although it is advisable to provide all relevant information as soon as possible to avoid any disruption in the supply. This guidance provides an overview of the phased implementation timeline of PPWR obligations (see annex I) so that you can clearly explain to your customers which requirements apply from which date, thereby avoiding unnecessary administrative burden.

Annex I: Timeline of phased PPWR requirements after 12 August 2026

The table below sets out the most important PPWR obligations that apply after the first deadline of 12 August 2026. Requirements already applicable from 12 August 2026 (substance of concern minimisation, PFAS limits, heavy metal limits) are addressed in Section 5 of this guidance.

The timeline provided is illustrative only. Users should always consult the legal [PPWR text](#) directly to verify applicable specifications, derogations, and exemptions.

Deadline	Additional information
12 February 2028 Article 9(1) and 9(3) – Compostable packaging	12 February 2028 More information in Commission FAQ VI and Commission PPWR Guidance point 10
12 August 2028 Article 12(1) and (4) – Packaging labelling (WSL and other labels)	12 August 2028 (or 24 months from date entry into force implementing act) Note: 12(12): clause on exhaustion of stocks More information in Commission FAQ VIII
12 February 2029 Article 12(2) - Packaging labelling (reusable packaging)	12 February 2029 (or 30 months from date entry into force implementing act). See also article 11(1): from 11 February 2025, packaging placed on the market shall be considered to be reusable where it fulfils all requirements in article 11(1). Number of rotations will be established on 12 February 2027. Compliance according to Article 11(1) to be demonstrated in technical information. Note: 12(12): clause on exhaustion of stocks More information in Commission FAQ VIII
1 Jan 2030 Article 10 (1) and (2) — Minimisation	1 Jan 2030 Note: essential requirements for minimization will continue to apply until 31 December 2029 (article 70(1)(b)) More information in Commission FAQ VII
1 Jan 2030 Article 6 — Packaging Recyclability	1 January 2030 or 24 months from entry into force delegated acts. No need to perform the conformity assessment procedure in accordance with article 38 and annex VII PPWR for recyclability until the entry into force of the delegated act(s) under article 6(4) PPWR. If need, manufacturers can use existing standards, such as EN 13430:2004, or guidance Minimum recyclability grade (Grade C) PPWR annex II table 3 Note: Recycled at Scale requirement in 2035
1 Jan 2030 Article 7 — Min Recycled Content in plastic packaging	1 Jan 2030 or 3 years from entry into force implementing act. Requirements in article 7(1)
1 Jan 2038 Article 6 — Packaging Recyclability	1 January 2038 Minimum recyclability grade (Grade B) - PPWR annex II table 3

1 Jan 2040

Article 7 — Min
Recycled Content in
plastic packaging

Requirements in article 7(2)

Key References

- PPWR Legal Text - Regulation (EU) 2025/40
- Commission Notice - Guidance Document on PPWR (published 30 March 2026)
- PPWR FAQs published by DG ENV (referenced throughout this guidance as 'FAQ and its chapter')