

PPWR Compass for Micro-Enterprises and Online Retailers 2026

Which reliefs the PPWR (Regulation (EU) 2025/40) gives small businesses, which obligations remain and who is responsible for e-commerce packaging. Checked against the Regulation, Recommendation 2003/361/EC, the Commission FAQ, the German VerpackDG and the German register (ZSVR).

Step 1: Are you a micro-enterprise?

- ☐ **Fewer than 10 staff** in annual work units: part-time pro rata, working owners count, apprentices do not.
- ☐ **No more than EUR 2 million** annual turnover (excluding VAT) **or** balance sheet total, per the latest accounts.
- ☐ **Holdings count:** from 25 percent of capital or voting rights partner enterprise, with a majority linked enterprise.
- ☐ **Two years:** the status only changes once the ceilings are exceeded or undercut in two consecutive financial years.
- ☐ **VAT small-business status is irrelevant**, and so is the small enterprise with up to 49 staff. Reference: Recommendation 2003/361/EC as applicable on 11 Feb 2025.

The four reliefs for micro-enterprises

Relief	Condition	From	Basis
Supplier becomes manufacturer (declaration, documentation)	own brand, supplier in the same Member State; for Art. 15 a supplier in the EU is enough	12 Aug 2026	Art. 3(1)(13)(b), Art. 15(12)
Supplier also becomes producer (registration, EPR fees)	view of the Commission FAQ; ZSVR for service and e-commerce packaging. The text only covers the manufacturer	12 Aug 2026	FAQ XVIII.1, ZSVR
No reuse targets	no more than 1,000 kg of packaging a year in the Member State and micro-enterprise	1 Jan 2030	Art. 29(13)
No reuse offer for takeaway (EU)	micro-enterprise; in Germany Section 60 VerpackDG applies anyway	12 Feb 2028	Art. 33(4)
Single-use plastic for on-site consumption in HORECA	Member State option only; the VerpackDG does not use it	1 Jan 2030	Art. 25(4)

What applies without exception

Obligation	Micro-enterprises	Basis
Registration in LUCID before first making available	yes, no threshold	Section 6 VerpackDG
System participation, data reporting	yes; under 10 t once a year by 1 June	Sections 7, 9 VerpackDG
Check the producer's registration before selling	yes	Art. 19(2); Section 13(3)
Substance limits, PFAS in food contact packaging	yes, since 12 Aug 2026	Art. 5
Declaration of conformity, documentation, identification	yes, if you are the manufacturer	Art. 15, 39
Sorting label, also on e-commerce packaging	yes, 12 Aug 2028 at the earliest	Art. 12
Empty-space ratio of no more than 50 percent	yes, 1 Jan 2030 at the earliest	Art. 24
Filling customers' own containers for takeaway	yes, by 12 Feb 2027	Art. 32
Reuse offer for single-use plastic food containers and beverage cups (Germany)	yes; up to 5 staff and 80 m² also in customers' containers	Sections 60, 61 VerpackDG
Deposit, take-back, EINWEG/MEHRWEG notices	yes; under 200 m² take-back of own brands only	Sections 46, 47 VerpackDG

Thresholds by quantity or area

10 t

under 10 tonnes in the previous year: data report to the ZSVR once a year by 1 June (Section 9(2) VerpackDG)

80 / 50 / 30 t

glass / paper and board / other materials: below these, no declaration of completeness (Section 10(4))

100 m²

final distributors with up to 100 m² sales area: no beverage reuse quota; in online retail storage and dispatch areas count (Art. 29(10))

200 m²

under 200 m² sales area: deposit take-back only for own brands (Section 46(2) VerpackDG)

Fines in Germany: making packaging available without registration up to EUR 100,000, failing to participate in a system up to EUR 200,000 (Section 66 VerpackDG). There is no scale by company size. Breaches of the PPWR itself are fined from 12 February 2027.

E-commerce packaging: who is manufacturer and who is producer

In Germany, e-commerce packaging is always subject to system participation according to the ZSVR, including deliveries to business customers.

Case	Manufacturer	Producer (EPR)
1. Box or mailer with your name, logo, trademark	you*	you*
2. Complete unbranded shipping packaging bought in Germany	usually the packaging maker	first supplier in Germany
3. Box, tape and void fill assembled by you	you	you
4. Complete packaging added to, recyclability affected	you (Art. 21)	you
5. Shipping from abroad to end users in Germany	shipper	shipper, with authorised representative

* Micro-enterprise whose supplier of the complete packaging is in the same Member State: the supplier is manufacturer and producer. Source: ZSVR topic pages, as of 28 Sept 2026.

Shipping to other EU countries

- Selling directly to end users in another Member State makes you the producer there, with no minimum quantity (Art. 3(1)(15)(c) and (d)).
- In each of these countries: an authorised representative for extended producer responsibility by written mandate (Art. 45(3)). In Germany: exactly one, in writing, in German; registration stays with the producer (Section 5 VerpackDG).
- Declaration of conformity in the language of the country of delivery (Art. 39(2)); Germany accepts German or English (Section 62 VerpackDG).

Marketplaces and fulfilment service providers

- **Online platforms** covered by the Digital Services Act obtain your registration number and self-certification before you can sell and check them with best efforts (Art. 45(4) and (6)); in Germany through an automated check against the register.
- **Fulfilment service providers** receive both when the contract is concluded (Art. 45(7)), check them, ask for corrections and otherwise suspend their services (para. 8). In Germany they may not work for unregistered producers at all (Section 13(4) VerpackDG).
- Whoever fills the shipping boxes carries the empty-space ratio from 2030, including the service provider.

Checklist

- ☐ **Check your status:** staff, turnover or balance sheet of the last two sets of accounts, holdings from 25 percent. Record the result with a date.
- ☐ **List your packaging:** sales, service and shipping packaging, void fill, tape, each with supplier, its location and whether your name or logo is on it.
- ☐ **Determine the role per packaging:** manufacturer, producer, distributor, importer, separately for each country of delivery.
- ☐ **Secure the supplier rule:** get written confirmation that your domestic supplier takes on system participation and the declaration of conformity.
- ☐ **Check LUCID (Germany):** registration, all brand names, details updated by 12 Nov 2026, system contract for 2027 in place.
- ☐ **Brief platforms and fulfilment:** registration number and self-certification per country.
- ☐ **Cross-border shipping:** registration and authorised representative per country, or stop shipping there.
- ☐ **Prepare for 2028 and 2030:** check your box range against the 50 percent empty-space ratio, plan remaining stock before labelling starts.

Deadlines

Date	What applies
since 12 Aug 2026	PPWR and VerpackDG: registration, system participation, authorised representative, checks by platforms and fulfilment providers, Section 60 VerpackDG
12 Nov 2026	add the new registration details under Section 6 VerpackDG
31 Dec 2026	old system participation contracts end at the latest
12 Feb 2027	finer for breaches of the PPWR; filling customers' own containers
12 Feb 2028	reuse offer for takeaway (Art. 33); minimise empty space in sales packaging; Section 60 only single-use plastic cups among cups
from 12 Aug 2028	sorting label, also on e-commerce packaging; information in the shop before purchase
from 1 Jan 2030	50 percent empty-space ratio; reuse targets; Annex V restrictions
1 Jun 2030	first report in the harmonised EU register format (Commission's expectation)

Polygon One assigns each packaging its manufacturer and producer per country, keeps materials, quantities, suppliers and evidence in one data set and generates the quantity report and the declaration of conformity under Annex VIII from it. Book a call: polygon-one.com/en/contact