COA

TG-11

REGULATION (EU) 2025/40 ON PACKAGING AND PACKAGING WASTE (PPWR) FLEXITANK

2026

CONTAINER OWNERS ASSOCIATION



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FOREWORD

Regulation (EU) 2025/40 Packaging and Packaging Waste (PPWR) applies throughout the EU from 08.2026 and concerns all packaging placed on the EU market irrespective of whether the packaging was manufactured inside or outside the EU. PPWR is relevant to COA members, particularly:

- Flexitank manufacturers;
- Flexitank operators;
- Companies using, handling or placing packaging on the EU market.

PPWR does not specifically define a flexitank as “packaging” albeit the PPWR definition encompasses a flexitank. Industry might argue the flexitank is exempt because its functionality is in combination with the freight container. This distinction matters to industry especially when considering Article 29, Reuse.

PPWR introduces a complex range of requirements. There are several staged implementation dates. Refer to the regulation and study the detail applicable to the company’s activities and take appropriate action.

KEY REFERENCES

Official Regulation (EU) 2025/40 – EUR-Lex

European Commission PPWR Guidance – June 2026

European Commission PPWR FAQ – March 2026

https://eur-lex.europa.eu/eli/reg/2025/40/oj/eng

1.0 PPWR ACTION CHECKLIST

	Regulation (EU) 2025/40 Packaging and Packaging Waste (PPWR) Packaging manufactured in EU or destined to enter EU	Manufacturer EU:	Manufacturer non-EU:	Operator:
1	Review PPWR regulation, determine applicability to products manufactured, monitor for implementation dates,	✓	✓	
2	Determine the PPWR classification of each of the company's products:	✓	✓	
3	Review material specifications, including PPWR substances of concern:	✓	✓	
4	Consider PPWR recyclability and reuse requirements and plan actions:	✓	✓	
5	Review PPWR technical documentation procedures:	✓	✓	
6	Prepare for the required conformity assessment:	✓	✓	
7	Prepare to issue EU Declarations of Conformity:	✓	✓	
8	Prepare dentification and labelling requirements:	✓	✓	
10	Provide compliance information to EU customers, operators, importers, exporters and EU Authorities	✓	✓	✓

2.0 PPWR PACKAGING

Article 3: Defines packaging, irrespective of the material from which it is made, as an item intended to be used by an economic operator for the containment; protection; handling; delivery; or presentation of products to another economic operator or an end user.

Transport packaging is defined as packaging to facilitate the handling and transport of one or more sales units or grouped sales units to prevent damage from physical handling and transport.

Equipment:	PPWR Status:
Flexitank:	Packaging:
Integral fittings:	Packaging:
Restraining/bulkhead:	Packaging:
Container protective lining material:	Packaging:
ISO freight container:	Excluded from PPWR:

PPWR concerns packaging placed on the EU market. It includes packaging originating within the EU and packaging originating outside of the EU when the packaging enters (imported) the EU either as an unused consignment or used to package or contain a product.

3.0 EU DECLARATION OF CONFORMITY

Article 15: Requires the manufacturer to undertake applicable conformity assessments, prepare relevant technical documentation and an EU Declaration of Conformity.

There are a range of requirements covering the complete life cycle of packaging. There are scheduled implementation dates and planned dates depending upon further delegated or implementing legislation.

The manufacturer is required to retain the technical documentation and the EU Declaration of Conformity for five years after the packaging has been placed on the EU market.

Article 38: Requires the manufacturer to prepare the applicable technical documentation and an EU Declaration of Conformity.

A manufacturer should expect that customers using their products for EU-destination cargo can increasingly be expected to request evidence such as:

> *“PPWR EU Declaration of Conformity for this flexitank type.”*

4.0 LABELLING

Article 12: Harmonised labelling requirements are introduced. Some elements depend upon EU implementing measures and application dates.

5.0 IMPORTER

Article 18: Defines an importer as an EU-established person who places packaging from a third country on the EU market.

An importer is obligated by PPWR to only place packaging on the market if it conforms with the PPWR.

The importer is obligated by PPWR to ensure, amongst other things, that the manufacturer has:

- Undertaken the conformity assessment;
- Provided technical documentation:
- Conformed to identification and labelling requirements;

6.0 EU ENFORCEMENT OF PPWR AGAINST AN OVERSEAS MANUFACTURER?

EU authorities are limited in their practical ability to take direct enforcement action against a manufacturer of packaging (e.g. flexitank) located outside of the EU.

The EU can enforce PPWR requirements through the EU based economic operator e.g. consignee/receiver of the product and its packaging placed on the EU market.

An EU importer may be required by EU Authorities to demonstrate that imported packaging complies with the PPWR.

The PPWR therefore creates a strong commercial incentive for overseas manufacturers to comply even where the EU has no direct relationship with the manufacturer.

7.0 RECYCLABILITY, RECYCLING AND RE-USE

Article 6: PPWR introduces requirements intended to ensure that packaging placed on the EU market is recyclable. The detailed recyclability regime is phased in and depends partly upon further implementing measures.

From 2030, packaging will be required to satisfy recyclability performance requirements, with progressively stricter requirements subsequently applying.

Article 7: Establishes minimum recycled-content requirements for plastic packaging from 2030, with increased targets from 2040. The precise requirement depends upon the category of plastic packaging and exemptions.

Article 29 establishes reuse targets for specified categories of transport packaging, including a 40% reuse target from 2030 in relevant circumstances.

Important question for the flexitank industry: could the requirement mean that 40% of flexitanks carrying cargo imported into the EU would have to be reusable?