

# Reporting requirements

## under the Single Use Plastics Directive

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# REPORTING REQUIREMENTS

## under the Single Use Plastics Directive

### WHAT IS THE SINGLE USE PLASTICS (SUP) DIRECTIVE?

The Directive ((EU) 2019/904 of the European Parliament and of the Council) was implemented by the EU on 5th June 2019 and was transposed into Irish Law in July 2021 as S.I. No. 516/2021 - European Union (Single Use Plastics) (No. 2) Regulations 2021.

In the title of the Directive it refers to “the reduction of the impact of certain plastic products on the environment” but it is more commonly known as the Single Use Plastics (SUP) Directive. It outlines a number of policy measures to address the most common single-use items found as litter on European beaches.

The requirements of the directive are being implemented at different stages, these requirements commenced in 2021 and will continue through to 2030.

### WHAT IS A SINGLE USE PLASTIC PRODUCT UNDER THE SUPD?

A single use plastic product that is made wholly or partly from plastic and that is not conceived, designed or placed on the market to accomplish, within its life span, multiple trips or rotations by being returned to a producer for refill or re-used for the same purpose for which it was conceived. (Point (2) of Article 3)

The SUPD applies to items which can be made from fossil fuel based plastics, biodegradable plastics, bio-based plastics, compostable plastics and composite materials including those made with paper that have a plastic polymer lining. For the Directive to apply, the products must be made from plastic as defined in the Directive and be single use. EU Commission Guidelines on SUP (2021\_C 216\_01) can be found on the following link:

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021XCo607\(03\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021XCo607(03)&from=EN)

### REPAK AS A COMPLIANCE SCHEME

Repak has been operating under license as a packaging and packaging waste compliance scheme in Ireland since 1997 and has recently been assigned by the Department of the Environment, Climate and Communications (DECC) to operate as a Single Use Plastic compliance scheme in Ireland.

Repak have developed a system to gather the information required for the relevant items. This will mean some additional reporting requirements for any current members who place Single Use Plastic products on the market. We will also facilitate producers who do not have obligations under the packaging waste compliance scheme in order to meet their obligations under the SUP Directive.



## WHO IS OBLIGATED UNDER THE SUPD?

The following organisations are obligated under the SUP Directive

1. All Repak Members who place SUP items on the Irish market.
2. Those organisations who place SUP items on the Irish market regardless of the amount/weight of items.
3. Those organisations who place SUP items on the Irish market from outside Ireland.

Producers (defined within the Glossary as per the SUPD) is any person in the state that manufactures, sells or imports products regardless of selling technique used. This also covers distance sellers who sell to households or businesses. Distance sellers who have no appointed importer/distributor /reseller must appoint an Authorised Representative - Please contact Repak for details. Single use plastic tonnages are reported by the:

- Converter i.e. the company in Ireland that makes single use plastic items or
- Importer of empty or filled single use plastic or
- Foreign Online retailer (exclude if sold/supplied to a Repak member who is the importer)

## WHAT WILL IT MEAN FOR ME AND WHAT WILL I HAVE TO DO?

The SUP products under the Directive are not tied to the concept of recyclability. While the two can intersect (some SUPs are recyclable), SUP often emphasizes reducing or eliminating disposable items, regardless of whether they can be recycled.

As a result, you will need to report the weights of the specific SUP items in a separate area of Repak's online portal and complete a declaration of compliance annually to ensure producers comply with legislation. The declaration should be signed by an 'Officer' (the definition for an 'Officer' is available on the declaration of compliance) preferably a Director of the company would sign it.

In addition to the reporting requirements associated with Part A, Part E1 and Part G, producers will need to meet the tethering (part C), labelling (part D) and recycled content (part F) obligations.






Scope of the Directive	SUP Reference	Summary	What Producers will need to do
<b>Legally binding consumption reduction targets</b>	Reg. 10 Annex A	Measures will be introduced to support consumption reduction for beverage cups and food containers by 2026. COMMISSION IMPLEMENTING REGULATION (EU) 2020/2151	Producers will have to show over time how they are reducing the amount of obligated products on the market. This means, companies will have to report the total weight of these items placed on the market in Ireland annually via the Repak SUP Declaration of Compliance.
<b>Market Restrictions (Bans)</b>	Reg. 5 Annex B	The following are banned in Ireland since July 2021 under SI 326:2021 and should not be placed on the Irish market. <ul style="list-style-type: none"><li>• Cotton bud sticks</li><li>• Cutlery (forks, knives, spoons, chopsticks);</li><li>• Plates</li><li>• Beverage stirrers</li><li>• Sticks to be attached to and to support balloons</li><li>• Food containers made of expanded polystyrene</li><li>• Beverage containers made of expanded polystyrene, including their caps and lids</li><li>• Straws</li><li>• Also products made from oxo-degradable plastic</li></ul>	Producers will need to confirm and sign the Repak SUP Declaration of Compliance indicating that they are compliant and do not place any of these banned products on the Irish market.
<b>Product Requirements</b>	Reg. 6 & 7 Annex C and F	Product requirement must be met for beverage containers with a capacity of up to 3 litres.  By 2024 all <u>beverage containers</u> must have tethered caps and lids. By 2025 <u>PET bottles</u> must contain at least 25% recycled content. By 2030 <u>Beverage bottles</u> must contain at least 30% recycled content.	Producers will need to confirm that they are compliant with the SUP legislation by signing the Repak SUP Declaration of Compliance.
<b>Marking and labelling</b>	Reg. 5 Annex D	The following items if placed on the market must bear a conspicuous, clearly legible and indelible marking on its packaging or on the product itself. <ul style="list-style-type: none"><li>• Sanitary towels (pads), tampons and tampon applicators</li><li>• Wet Wipes</li><li>• Tobacco products with filters and filters marketed for use in combination with tobacco products</li><li>• Beverage cups</li></ul>	Producers who place these items on the Irish market will need to ensure that they are compliant with the SUP legislation.



Scope of the Directive	SUP Reference	Summary	What Producers will need to do
<b>Extended Producer Responsibility &amp; Litter clean up</b>	Reg. 8 Annex E	As of 5th January 2023, companies who place SUP items on the market are obliged to take financial responsibility for the cost of clean-up created by these.	Producers will need to contribute to the litter and clean-up costs of their SUP items once the costs have been determined.
<b>Separate collection</b>	Reg. 10 Annex F	A Deposit return scheme (DRS) will be established to separately collect beverage bottles with a capacity of up to 3 litres (inc. caps and lids).	A DRS scheme was established by Re-turn in 2022. Organisations affected by this measure should enquire directly with Re-turn.
<b>Awareness Raising Measures</b>	Reg.8 Annex E & G	To put in place awareness-raising measures focused on consumption reduction and available reusable alternatives. <ul style="list-style-type: none"><li>• Sanitary towels (pads), tampons and tampon applicators</li><li>• Wet Wipes</li><li>• Tobacco products with filters and filters marketed for use in combination with tobacco products</li><li>• Beverage cups, food containers, packets and wrappers</li><li>• Balloons</li></ul>	Producers will need to contribute to awareness raising campaigns for their SUP items. The costs of these campaigns have yet to be determined.
<b>Monitoring &amp; Enforcement</b>	Reg. 12 to 16	Full enforcement of the measures adopted as well as data collection, monitoring and reporting to ensure the objectives of the Regulation are met.	Local Authorities in Ireland have the powers to ensure that organisations are legally compliant with the annual reporting and declaration required under the SUP.

# The following table represents the 6 SUP items for which Repak will act as a Compliance Scheme in Ireland.

The following tables provide some illustrative examples of what may be considered included or excluded from the scope of the Directive as per the Commission Guidelines.

Item	Item Description	Consumption reduction	EPR / AR Litter	Awareness	4-2	4-3	4-6	4-7	4-8	4-9	4-10	4-11	4-14	4-18
<b>Cups for beverages including covers and lids</b> 	<p>Made wholly or partly from plastic. The Commission Guidelines refers to caps, lids and covers as follows</p> <p><b>Lids:</b> Plastic or composite material that include plastic films sealed onto beverage containers, beverage bottles and cups for beverages. They can be peeled or torn-off. Once such a lid is removed on first opening by a consumer it cannot be placed back on the product. Lids can also refer to certain larger diameter or non-round caps</p> <p><b>Covers:</b> Closure used on cups for beverages which protect the liquid contained but generally do not provide a complete seal. They can be re-placed on the product after having been removed without losing their closure function. Some covers may have a tamper-evident feature, which is considered part of the closure assembly.</p>	Part A	Part E1	Part G			✓		✓		✓			
<b>Food containers</b> 	<p>Food containers, i.e. receptacles such as boxes, with or without a cover, used to contain food (made wholly or partly from plastic) which meet all three criteria</p> <p>(a) is intended for immediate consumption, either on-the-spot or take-away,            (b) is typically consumed from the receptacle, and            (c) is ready to be consumed without any further preparation, such as cooking, boiling or heating, including food containers used for fast food or other meal ready for immediate consumption, except beverage containers, plates and packets and wrappers containing food.</p> <p>* Pet food packets and wrappers are considered out of scope as less likely to become litter.</p>	Part A	Part E1	Part G	✓		✓			✓		✓		
<b>Packets and wrappers</b> 	<p>Packets and wrappers made from flexible material containing food that is intended for immediate consumption from the packet or wrapper without any further preparation.</p> <p>* Pet food packets and wrappers are considered out of scope as less likely to become litter.</p>		Part E1	Part G		✓						✓		

## Tables directly from Commission guidelines on single-use plastic products in accordance with Directive (EU) 2019/904




- 4-2 Illustrative application of the criteria to interpret the definition of single use plastic food containers
- 4-3 Examples of packets and wrappers
- 4-6 Illustrative examples of different types of caps, lids and covers
- 4-7 Illustrative examples of beverage containers and beverage bottles
- 4-8 Illustrative examples of cups for beverages

- 4-9 Illustrative examples to differentiate between food containers and beverage containers
- 4-10 Illustrative examples of beverage containers, beverage bottles, and cups for beverages
- 4-11 Illustrative examples to differentiate between single-use plastic food containers and packets and wrappers
- 4-14 Illustrative examples of different types of plastic carrier bags
- 4-18 Illustrative examples of different sanitary towels, tampons and tampon applicators

Should you require clarification on SUP examples, you can access the Commission Guidelines in the Appendix

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 <b>Beverage containers including caps and lids</b>	<p>Beverage containers with a capacity of up to three litres, i.e. receptacles used to contain liquid, such as beverage bottles including their caps and lids and composite beverage packaging including their caps and lids. The Commission Guidelines refers to caps, lids and covers as follows</p> <p><b>Caps:</b> Closures that are fitted onto beverage containers or beverage bottles, for example, in order to prevent the contained liquid from leaking (also after for example a lid has been removed) and to allow for safe transportation. Caps are currently typically of screw or hinged snap types. Screw caps can be flat top, which is the most common form, or be the base support for e.g. a drinking spout generally termed a sports cap. Sports caps can in turn be either of the push-pull shutter or flip-top types which by nature are designed to remain attached to the beverage container. This type of cap will often include a tamper-evident feature.</p> <p><b>Lids:</b> Plastic or composite material that include plastic films sealed onto beverage containers, beverage bottles and cups for beverages. They can be peeled or torn-off. Once such a lid is removed on first opening by a consumer it cannot be placed back on the product. Lids can also refer to certain larger diameter or non-round caps.</p> <p>*Beverage container data for milk/plant based alternatives is only required up to 500ml.</p>		Part E1	Part G			✓	✓		✓	✓			
 <b>Lightweight plastic carrier bags</b>	<p>With or without handles, which are supplied to consumers at the point of sale of goods or products'. Lightweight plastic carrier bags shall mean plastic carrier bags with a wall thickness below 50 microns. It also includes bags below 15 microns which are required for hygiene purposes or provided as primary packaging for loose food when this helps to prevent food wastage.</p>		Part E1	Part G									✓	
 <b>Sanitary towels (pads) panty liners, tampons and tampon applicators</b>	<p>Single use hygiene products used to absorb and retain fluid, generally intended to be disposed of after single use.</p> <p>* Incontinence products are not in scope</p>			Part G										✓

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Should you require clarification on SUP examples, you can access the Commission Guidelines in the Appendix

# FAQ's

## **Is this applicable to my company ?**

If the plastic products you convert or import are listed in the Annex then you have an obligation and need to submit the relevant data to Repak.

## **Are compostable and bio-based packaging a Single Use Plastic under the Directive and why?**

Yes, see Note 11 on the Directive. Single-use items made from plastic labelled as biodegradable or compostable are still single-use and still discarded after one use. Like normal single-use plastic items, these items are challenging to deal with in our waste management system and often end up being landfilled or incinerated.

## **Does a material need to be >50% plastic to be obligated under SUP Regulations?**

The Guidelines and legislation refer to products wholly or partly made from plastic, there are no limits for eligibility. Any SUP items listed in the Annex and placed on the Irish market are obligated.

## **Who reports the data for packets and wrappers in the following instance?**

Company X imports film on the reel, company X is based in Ireland sells the imported film to Company Y. Company Y converts the film to wrappers/packets in line and fills, company Y places these single-use plastic items onto the Irish Market. Company Y is obligated as they place the single use product on the market.

## **Does the Directive apply to packaging and non-packaging alike?**

The Directive applies to packaging and non-packaging alike.

## **Are there training videos on how to fill in the portal?**

Yes, training videos are available in the training section on the portal.

## **How do you make yourself exempt from SUP on the portal if you are not obligated?**

If you do not have an obligation under the SUP Regulations you can send an 'Opt-Out Request' via the portal.

## **We don't sell any of the items in the legislation but do report our Packaging through the portal, do we still need to opt out?**

Yes, all existing members with Repak will have to complete an 'Opt Out Request' via the portal in order to indicate they have no obligation under the SUP Regulations.





## FAQ's

### **Is plastic packaging around products included?**

Part E1 of the Annex shows the relevant packaging items, for example, pallet wrap does not fall under the SUP Regulations.

### **Does a retailer or distributor have to report?**

We only look for the data to be submitted by one entity i.e. the converter, the importer or the online seller, therefore if a retailer/distributor is buying all their SUP items from an Irish supplier they will not need to report these items. If, however, a retailer/distributor is importing SUP items, they will need to report these.

### **Is there a de minimis rule?**

No de minimis applies, if a member places any single use plastic on the market it is subject to the Directive.

### **What is a producer?**

This is any person in the state that manufactures, sells or imports products regardless of selling technique used. This also covers distance sellers who sell to households or businesses by means of distance selling.

### **Can you take the required SUP Data from the Packaging submissions already sent in?**

This is not possible as the data submitted under your packaging submission includes all plastic packaging whereas under the SUP report we are looking for data on specific items as listed under the Annex, these items can be packaging and non-packaging.

### **What does “place on the market” mean?**

A company will have an obligation under the SUP Directive if they are the first to make SUP items available on the market for distribution or consumption of use. This can be in exchange for payment or free of charge.

### **How does a company that imports SUP items but exports them report?**

You will only report for SUP items placed onto the Irish Market.

### **Do I have to register as a producer with Repak?**

If your company places any SUP items on the ROI market and you are the converter, importer or distance seller of these products, you have an obligation under the SUP Directive. Repak are the compliance scheme available to assist you with compliance under this Directive.

## FAQ's

### **How often will I need to report?**

The reporting of SUPs placed on the Irish market will be required once per year.

### **I have obligations under the Packaging and SUP Regulations, where do I report my food containers and beverage cups?**

You will continue to report as normal for your Repak packaging report, but you will also need to include your food containers and beverage cups in your SUP report, if they are not already reported by the manufacturer.

### **If I buy my SUP products from the manufacturer, based in Republic of Ireland, do I need to register as a SUP producer?**

No, the manufacturer of the products will need to register with Repak as a SUP Producer and submit the relevant data.

### **What if I stop placing SUP products on the ROI market?**

If you stop placing SUP products on the ROI market, you can advise Repak by completing the 'Opt Out option' available through your online account.

### **What will Repak do with the SUP fees?**

SUP fees will be used to fund the waste management costs associated with litter generated from SUP items. SUP Producer fees also fund education and awareness programs for consumers and businesses.

### **How are overseas or distance sellers affected?**

Overseas or distance sellers placing single use products on the market will be required to have an Authorised Representative in Ireland as defined by the Directive.

**IF YOU WOULD LIKE TO DISCUSS YOUR BUSINESS IN MORE DETAIL  
PLEASE CONTACT REPAK AT [SUP@REPAK.IE](mailto:SUP@REPAK.IE)**

# Glossary

## Single Use Plastics

A product that is made wholly or partly from plastic and that is not conceived, designed, or placed on the market to accomplish, within its life span, multiple trips or rotations by being returned to a producer for refill or re-used for the same purpose for which it was conceived.

## Plastic

“Plastic” means a material consisting of a polymer as defined in point (5) of Article 3 of Regulation (EC) No 1907/2006 of the European Parliament and of the Council (3), to which additives or other substances may have been added, and which can function as a main structural component of final products, with the exception of natural polymers that have not been chemically modified’

## Polymer

‘polymer: means a substance consisting of molecules characterised by the sequence of one or more types of monomer units. Such molecules must be distributed over a range of molecular weights wherein differences in the molecular weight are primarily attributable to differences in the number of monomer units.

‘A polymer, as any other substance defined in Article 3(1) [of REACH], can also contain additives necessary to preserve the stability of the polymer and impurities deriving from the manufacturing process. These stabilisers and impurities are considered to be part of the substance.’

## Plastic content wholly or partly made from plastic

The Directive does not envisage any de minimis threshold for the plastic content in a single-use product to determine whether or not that product is covered by the definition of single-use plastic product; therefore, a qualitative assessment is to be applied.

## Producer (as per the SUPD)

- (a) Any natural or legal person established in a Member State that professionally manufactures, fills, sells or imports, irrespective of the selling technique used, including by means of distance contracts as defined in point (7) of Article 2 of Directive 2011/83/EU of the European Parliament and of the Council (21), and places on the market of that Member State single-use plastic products, filled single-use plastic products or fishing gear containing plastic, other than persons carrying out fishing activities as defined in point (28) of Article 4 of Regulation (EU) No 1380/2013 of the European Parliament and of the Council (22); or
- (b) Any natural or legal person established in one Member State or in a third country that professionally sells in another Member State directly to private households or to users other than private households, by means of distance contracts as defined in point (7) of Article 2 of Directive 2011/83/EU, single-use plastic products, filled single-use plastic products or fishing gear containing plastic, other than persons carrying out fishing activities as defined in point (28) of Article 4 of Regulation (EU) No 1380/2013;



# Appendix

## Legislation

### 1. EU Legislation

- (EU 2019\_904) European Directive on Single Use Plastics
- <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L0904&from=EN>
- See Article 6 part (5) in this link: for recycled content

### 2. EU Rules on the Calculation and Reporting of SUP

- (EU\_2022\_162) Implementing Decision on Consumption Reduction of SUP (4 Feb 2022)
- <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32022Do162&from=EN>

### 3. EU Commission Guidelines on SUP

- EU Commission Guidelines on SUP (2021\_C 216\_01)
- [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021XCo607\(03\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021XCo607(03)&from=EN)

### 4. Questions & Answers - Guidance on the application of Single-Use Plastic rules

Guidance on the application of Single-Use Plastic rules

### 5. Irish Legislation

S.I. No. 516/2021 - European Union (Single Use Plastics) (No. 2) Regulations 2021  
<https://www.irishstatutebook.ie/eli/2021/si/516/made/en/print>