

Plastic Packaging Tax, Extended Producer Responsibility (EPR) & Deposit Return Schemes (DRS)

Country	Plastic Packaging Tax	Extended Producer Responsibility (EPR)	Deposit Return Scheme (DRS)
Austria	x	Standard EPR with fee structure in development. Rewards in place for using PCR	Legislated from 2025 with €0.25 deposits on plastic & metal beverage containers (0.1–3 L)
Begium	x	Standard with a limited fee structure, strengthening under PPWR	Planned for 2025 with €0.10–€0.25 deposits on plastic bottles and cans
Bulgaria	Product fee of BGN 2.33/kg on packaging + BGN 0.25/kg on single-use plastic items	Limited EPR, strengthening under PPWR	Expected around 2028 with estimated €0.20 deposits on PET bottles and cans
Croatia	x	Standard EPR with a fee structure in development	Live since 2006 with a 0.5 HRK deposit per container plus disposal and handling fees
Cyprus	x	Standard EPR with a fee structure in development	Under development, estimated €0.10–€0.05 deposits dependent on product
Czechia	x	Standard EPR with a fee structure in development	Expected mid-2025 for PET bottles and cans with ~4 CZK deposits
Denmark	Duty applied per-item on plastic carrier bags and tableware	Strong EPR	Live since 2002 with 1 DKK deposits (<1 L) & 3 DKK (>1 L) on plastic/metal/glass beverage containers
Estonia	Duty up to ~€2.50/kg applies as a penalty if brand owners miss recycling targets	Under development	Live with €0.10 deposits per plastic, glass or metal container
Finland	x	Standard EPR with a fee structure in development	Live for beverage containers with €0.10–€0.40 deposits, depending on type and size
France	x	Advanced with bonuses for high recycled content and penalties for hard-to-recycle packaging	No national DRS. Ongoing regional trials for glass & debate on plastic bottle/can deposits
Germany	Single-Use Plastics Fund levy with category rates (e.g., cups ~€1.236/kg) since 2024	EPR evolving. Cleanup levy targets to-go items such as cups and bags	Live with €0.25 deposits for PET bottles and cans; €0.08–0.15 for glass bottles
Greece	x	Standard EPR with a fee structure in development	National DRS is under discussion with partial implementation
Hungary	x	Strong EPR with tariffs since 2023	Live since January 2024 with 50 HUF (~€0.13) deposits on 0.1–3 L plastic, metal, and glass beverage containers
Ireland	x	Standard EPR with fee collection scheme via Producer Responsibility Organisations (PROs)	Live since February 2024 with 15–25 cent deposits for PET bottles and cans
Italy	Plastic tax on virgin single use plastic, fee of €0.45/kg planned for implementation in 2026	EPR in place with fee collection scheme via CONAI (Consorzio Nazionale Imballaggi)	System under development
Latvia	Natural resources tax	Standard EPR with a fee structure in development & Environmental Tax	Live since February 2022 with €0.10 deposits on PET, metal, and glass beverage containers



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Lithuania	Pollution tax parameters for packaging	Standard EPR with a fee structure in development & Environmental Tax	Live since 2016 with €0.10 deposits on PET, metal, and glass beverage containers
Luxembourg	x	Standard EPR with a fee structure in development	Law legislated in 2022 for all beverage packaging 0.1–3 L with 10 cent to €1 deposits. Implementation pending
Malta	x	Standard EPR with a fee structure in development	Live since November 2022 with €0.10 deposits on aluminium and steel cans, glass and PET bottles (0.1–3 L)
Netherlands	x	Active standard EPR system with high fees for plastics	Live with €0.15 deposits on small plastic bottles (since 2021) and cans (since 2023)
Poland	x	Standard EPR with a fee structure in development	Planned from 1 October 2025 with PLN 0.50 deposits for PET and cans; PLN 1.00 for glass
Portugal	Contribution on some single-use takeaway packs (per-item/weight basis)	EPR live with partial implementation of fee structure	Planned for non-reusable plastic, metal, and aluminium beverage containers up to 3 L (glass excluded) from 2026
Romania	x	Standard EPR with a fee structure in development	Live since 30 November 2023 with 0.50 RON (~€0.10) deposits on plastic, glass, and metal beverage containers (0.1–3 L)
Slovakia	x	Standard EPR with a fee structure in development	Live since 2022 with €0.15 deposits on PET bottles and cans
Slovenia	x	Standard EPR with a fee structure in development	Planned for 2026–27
Spain	Plastic tax on non-recycled plastic content at €0.45/kg, live since 2023	EPR with fee collection scheme via Producer Responsibility Organisations (PROs)	National DRS planned for November 2026; system under development
Sweden	x	EPR with active fee structure & strict rules on plastic disposables	Live with 1–2 SEK deposits on plastic bottles and cans
United Kingdom	Plastic Packaging Tax at £223.69/tonne (from April 2025) on packaging with <30% recycled content. Applies to manufactured & imported packaging	EPR with fee collection scheme via Producer Responsibility Organisations (PROs)	Planned for 2025 with different timelines across England, Scotland, Wales, and Northern Ireland.

