LITTERING - METHODOLOGY

Reimbursement of costs

for cleaning up packaging waste

in accordance with the Regulation on packaging

and packaging waste (so-called PPWR)

This methodology is based on the commission notice of the European Commission [C(2021) 3762].

2026

Table of Contents

What packages are included in the reimbursement of costs for cleaning up packaging waste 3

Who is subject to the obligation to pay for reimbursement of costs for cleaning up packaging waste and keep records 3

Which packaging is specifically subject to record-keeping and fee payment 4

- Single-use plastic packaging listed in Part C of Annex No. 4 to the Packaging Act 4
- Single-use plastic packaging and packaging components listed in Part D of Annex No. 4 to the Packaging Act 4
- Who is required to pay the fee for this littering packaging 5

Material determination - Manual separability 7

Auxiliary criteria and illustrative examples of determining the limits for registration for the following types of packaging 8

Criteria and illustrative examples of packaging that are covered by the reimbursement of the costs for cleaning up packaging waste (littering) 9

- Packets and wrappers made from flexible material 9
- Food containers 11
- Beverage containers with a capacity up to 3 litres 13
- Plastic carrier bags 15
- Cups for beverages 16

Sheet L of Quarterly statement about packagin production 18

What packages are included in the reimbursement of costs for cleaning up packaging waste

Duties apply to the single-use plastic packaging that is entirely or partly made from plastic and it is not reusable packaging.

Specifically, it concerns packaging from packaged products and empty packaging (formerly packaging means):

Part C of Annex No. 4 of the Packaging Act

- **packets and wrappers made from flexible material**,
- **beverage containers with a capacity up to 3 litres**,
- **plastic carrier bags**,

Part D of Annex No. 4 of the Packaging Act

- **cups for beverages**,
- **food containers**.

To determine, if it is a plastic packaging, it is decisive to know **any proportion of the plastic component**, and no minimum limit is set. Please note that the same rules do not apply here as for the record of composite packaging (e.g. even a paper cup with a plastic content of less than 5% will be recorded as Paper - paperboard and at the same time also on sheet L as a Cup for beverage, because it contains plastic).

Who is subject to the obligation to pay for reimbursement of costs for cleaning up packaging waste and keep records

The obliged person is a company that places on the market or into circulation single-use plastic packaging that is wholly or partly made from plastic and it is not reusable packaging (packets and wrappers made from flexible material, containers for beverages with a volume of up to 3 litres, plastic carrier bags, beverage cups, food containers).

Single-use plastic packaging (e.g. a lunch box with food from a restaurant) and plastic means (e.g. empty box - menu box) are defined in Packaging Act No. 477/2001, § 2, § 10a and § 15b.

Which packaging is specifically subject to record-keeping and fee payment

Single-use plastic packaging listed in Part C of Annex No. 4 to the Packaging Act

1. Packets and wrappers made from flexible material, containing food intended for immediate consumption from the packet or wrapper without any further preparation.

2. Beverage containers with a capacity of up to 3 litres, i.e. receptacles used to contain liquids, such as beverage bottles, including their caps and lids, and composite beverage packaging, including their caps and lids, but not glass or metal beverage containers that have caps and lids made of plastic, including their caps and lids.

3. Plastic carrier bags.

Single-use plastic packaging and packaging components listed in Part D of Annex No. 4 to the Packaging Act

1. **Cups for beverages, including their caps and lids**.

2. **Food containers**, i.e. receptacles such as boxes, with or without a lid, used to contain food which:

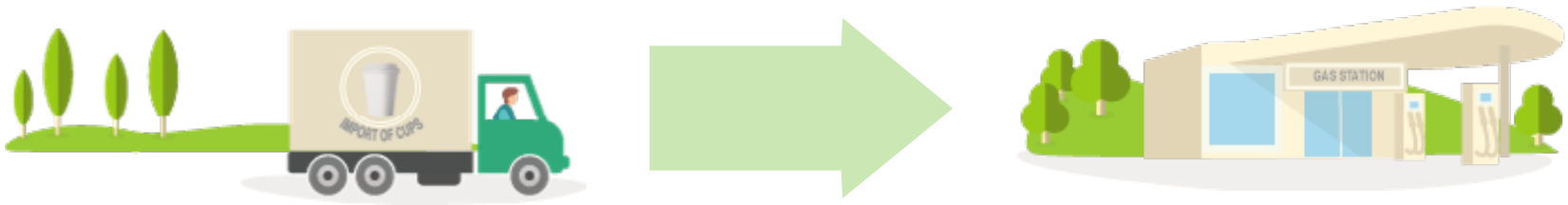
a) is intended for immediate consumption, either on the spot or to take away,
b) is typically consumed from this receptacle, and
c) is ready to be consumed without any further preparation, such as cooking, boiling or heating, including food containers used for fast food or any other meal ready for immediate consumption, except for beverage containers, plates and packets and wrappers containing food.

Who is required to pay the fee for this littering packaging

The decisive factor is determining the type of packaging concerned:

SERVICE PACKAGING

If it is **service packaging** (designed and intended to be filled at the point of sale for the purpose of handing over the product), the fee is paid by the manufacturer / importer of the empty packaging (formerly packaging components).



EXAMPLES:

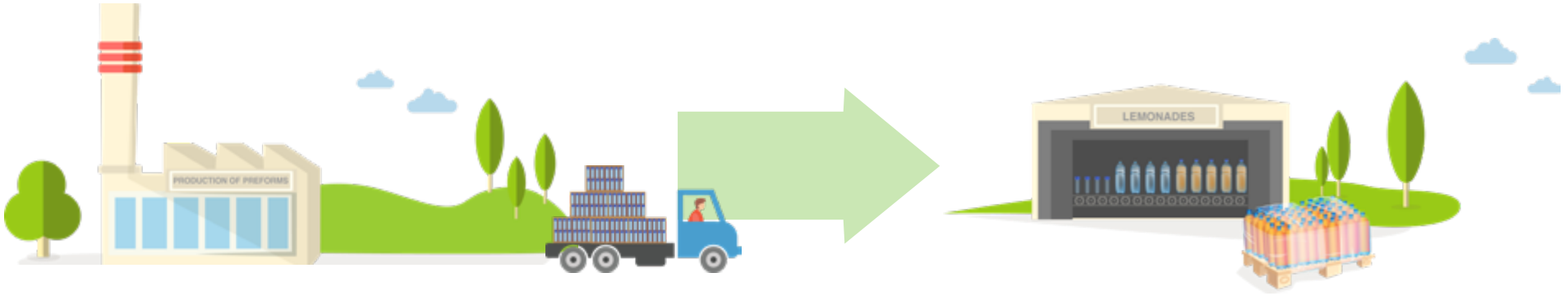
plastic bakery bag, plastic menu box for food, coffee cup with a plastic layer, plastic carrier bag, plastic tray for salad filled at a delicatessen counter

The person who manufactures or imports service packaging (e.g. beverage cups) **also records it on sheet L and pays the littering fee**.

The company at which the service packaging is filled at the point of sale (for example, a petrol station) also records it on sheet L as **prepaid.**
It must have a Declaration on the fulfilment of extended producer responsibility obligations for packaging in the EKO-KOM System.

PACKAGING CONTAINING PRODUCTS

If packaging is used to pack a product by the filler (manufacturer or importer of packaged products), the obligated person is that filler / importer.



EXAMPLES:

plastic yoghurt cup, plastic bag for sweets, PET mineral water bottle.

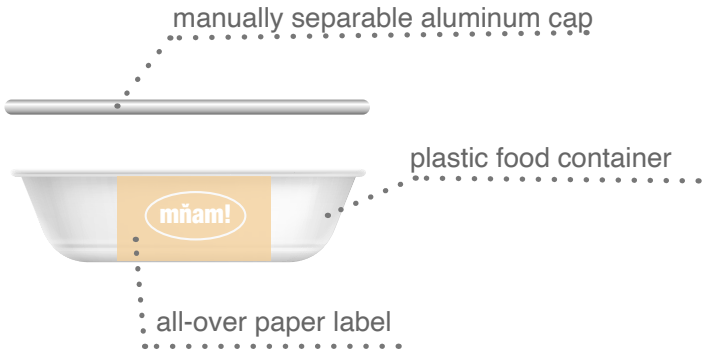
Material determination - Manual separability

If the individual packaging parts can be manually separated, **then we assess each packaging part separately**. If the part contains plastic, then it is subject to the reimbursement of the costs for cleaning up packaging waste and to keep records of the entire weight of this part.
If the part does not contain plastic, then the obligations do not apply to that part.

ILLUSTRATIVE EXAMPLES

Plastic food container with an all-over paper label with a manually separable aluminium cap

Plastic food container with an all-over paper label – YES,
manually separable aluminium cap - NO



Beverage bottle with a capacity up to 3 litres

PET beverage bottles, PE caps a PET shrink sleeve – all the parts can be manually separated and are made from plastic, we will therefore record the total weight of all parts in the Beverage containers column on the sheet L. At the same time, we will record these parts separately as before also on the sheets J.

ADDITION

Manually separable

- Labels, that are not all-over beverage bottles
- Shrink sleeves on the beverage bottles
- Beer or wine stoppers where an opener or corkscrew must be used

Manually non-separable

- Labels, that are all-over beverage bottles

Auxiliary criteria and illustrative examples of determining the limits for registration for the following types of packaging

- **Packets and wrappers made from flexible material**
- **Food containers**

For the determination of the criterion of immediate consumption, the portion size of the food containers is determined. This criterion is also applied to packets made from flexible material by setting a volume limit of 3 liters.

SIZE LIMITS

1. **Service packaging for food** (counter sales) – **up to 3 litres max** OR
2. **Take-away packaging** (restaurants, fast food) **– up to 3 litres max** OR
3. **Packaging for portioned flavourings up to 3 litres max**

   (e.g. ketchup, mustard, butter, marmalade, cream cheese, spread) OR
4. **Other type of containers for food up to 3 litres max**; OR
5. **Other bags and packages made of flexible material up to 3 litres max**;
   including a flexible wrapper, which contains several portions in flexible wrappers up to 3 litres max
   (e.g. individual muesli bars in a flexible wrapper - outer bag)

Criteria and illustrative examples of packaging that are covered by the reimbursement of the costs for cleaning up packaging waste (littering)

Packets and wrappers made from flexible material

Packets that contain food intended for **immediate consumption from these packets or wrappers without any further preparation**.

CRITERION

both of these criterions must be met

1. **Made from flexible material**

Flexible packaging is packaging whose shape changes easily, e.g. when food is inserted or removed, in contrast to rigid packaging, whose shape remains unchanged when food is inserted or removed.
From the design of the packaging follows that the contained food is intended for immediate consumption after its purchase. A packet or wrapper can be easily opened, e.g. by tearing, cutting, twisting or stretching.

2. **Containing food intended for immediate consumption from a packet or wrapper without any further preparation**

Example No. 1: Character of the food contained: food suitable for immediate consumption (e.g. sweets, nuts, chocolate bars, cherry tomatoes, potato crisps).

Example No. 2: The design of the packet or wrapper allows consumption directly from the packet or wrapper.

ILLUSTRATIVE EXAMPLES

ARE packets and wrappers made of flexible material

- packet or wrapper containing **food for immediate consumption** (e.g. **biscuits, nuts, crisps, ready-to-eat popcorn, sweets, chocolate bars, bakery goods, frozen goods**) sold by single unit
- packet or wrapper containing food for immediate consumption from that packet or wrapper without any further preparation (e.g. **crisps, sweets, chocolate bars, bakery goods, frozen goods**) sold in one or more than one unit (i.e. **within a multipack packaging**)
- packet containing **multiple-serve portions of food for immediate consumption from the packet** and which are not individually wrapped (e.g. **bakery goods, biscuits, sweets, chewing gum, crisps**)
- **sandwich wrapper**
- packet containing **condiment/sauce** (e.g. **ketchup, tartar or soy sauce**)
- **packet of cut salad leaves** that do not require **any further preparation** before immediate consumption

are NOT packets and wrappers made from flexible material

- packet containing **dry breakfast cereals**
- **foodstuff is not intended for immediate consumption from the packet; milk is typically added before consumption and it is not component of thepacket**
- packet containing **fresh/dried food that requires further preparation** (e.g. **entire head of lettuce, uncooked pasta, uncooked lentils**)
- **foodstuff is typically not consumed directly from the packet or wrapper; Foodstuff is typically further prepared before consumption**

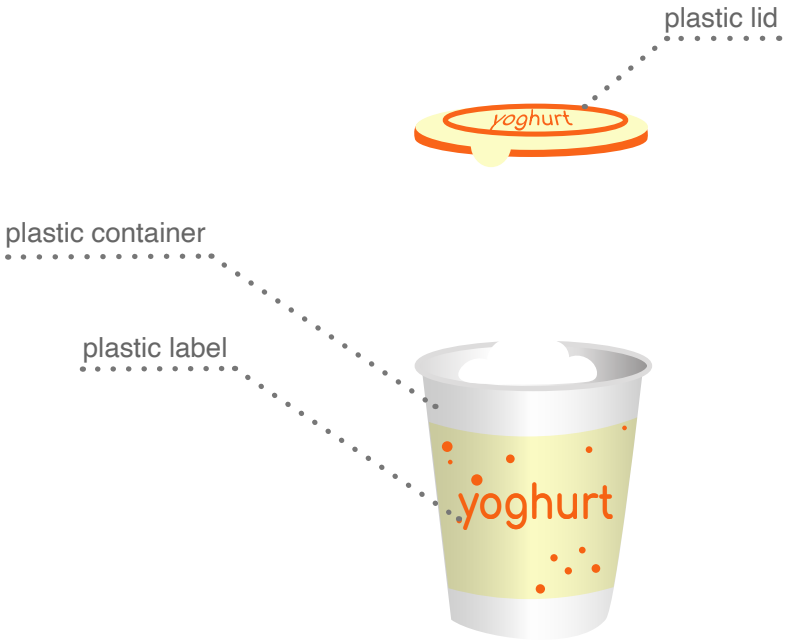
Food containers

i.e. receptacles such as boxes, with or without a lid, which are used to contain food that **must meet all three criteria**:

a) is intended for immediate consumption, either on-the-spot or take-away,

b) is typically consumed from this 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.



NOTE

For food containers, the total weight of the container including all parts with any proportion of plastic (container + lid + label) is recorded on the sheet L.

ILLUSTRATIVE EXAMPLES

Containers made from plastic (entirely from plastic)

If the container is made entirely from plastic, we record the total weight of the container including all plastic parts (container + lid + label) in the line **Food container - made from plastic** and in the **column total weight in tonnes**.

Containers made partly from plastic (plastic container with manually non-separable paper label)

If the container is partly made from plastic, we record its total weight (row **food container - partly made from plastic**; column **total weight in tonnes**) and at the same time the weight share of plastic (column **weight of plastic in tonnes**).

ARE food containers

- plastic food container containing **small snacks,** (e.g. nuts, crackers)
- plastic food container containing **sauces and bread spreads** (e.g. mustard, ketchup or dips)
- plastic food container containing **vegetables or fruit** that do not require further preparation
- **ice-cream container** made of cardboard with plastic liner, from which the food is typically directly consumed

are NOT food containers

- plastic food container containing a **frozen meal which requires further preparation**.
- **not typically sold as a takeaway; foodstuff requires preparation**
- fish boxes, meat trays, made out of plastic containing packed food that **is not intended for immediate consumption**, **not typically consumed from the food container, and not ready to be consumed without further preparation**
- foodstuff requires **further preparation and is not typically consumed from the food container**

Beverage containers with a capacity up to 3 litres

With a capacity up to 3 litres for beer, wine, water, liquid refreshments, juices and nectars, instant beverages and milk **intended for immediate consumption without the necessary mixing with another product or other treatment**.

- **beverage bottles including their caps and lids**
- **composite beverage packaging including their caps and lids**

SPECIFICATION

- 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.
- A beverage container is, in principle, sold and consumed for a product that is in liquid form, and **consumed by drinking**.

DO NOT BELONG HERE

- **Glass or metal beverage containers** that have caps and lids made from plastic.
- **Beverage containers intended and used for food for special medical purposes** as defined in Article 2 Paragraph 2 Letter g) of Regulation (EU) No. 609/2013 of the European Parliament and of the Council that is in liquid form."

ILLUSTRATIVE EXAMPLES

ARE beverage containers with a capacity up to 3 litres

- **pouches** (fully plastic or with plastic layer, up to three litres)
- **plastic bottles** (up to three litres)
- **plastic container** with **single-serve portion of milk or cream** for one persone (e.g. for coffee or tea)
- **composite beverage carton** (up to three litres)
- **flexible plastic beverage container** (up to three litres) in a carton box easily separable by hand
- **one-piece plastic beverage container** with a moulded break-off closure
- **cups that are already delivered to the point of sale filled**, are beverage containers (e.g. yogurt drink)

are NOT beverage containers with a capacity up to 3 litres

- **plastic water bottle ABOVE 3 litres**
- **reusable and refillable plastic beverage bottles designed and placed on the market for such purpose and typically conceived and used by consumer as such**
- **reusable bottle**

Plastic carrier bags

Carrier bags, with or without handle, made from plastic, which are supplied to consumers at the point of sale of goods or products.

INCLUDES

- **lightweight plastic carrier bags** (< 15 microns)
- **lightweight plastic carrier bags** (15 < 50 microns)

Doesn´t apply to thicker plastic carrier bags (≥ 50 microns)

NOTE

Plastic carrier bags are recorded on sheet the L in tons and at the same time in pieces.

ILLUSTRATIVE EXAMPLES

ARE plastic carrier bags

- **lightweight plastic carrier bag supplied to consumer at point of sale** (wall thickness less 50 microns)
- **lightweight plastic carrier bag supplied to consumer at point of sale** (wall thickness less 15 microns)

are NOT plastic carrier bags

- **waste collection bags** made from plastic **Not "carrier bag"** and therefore out of the scope of the Directive

Cups for beverages

Filled at the point of sale including their caps and lids.

Caps and lids for cups for beverages:

- Caps and lids 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.

NOTE NO.1

In the case of a cup for beverages, the total weight of the cup including all parts with any proportion of plastic (cup + lid) is recorded on the sheet L.

NOTE NO.2

If the cup has a character of a beverage cup at the manufacturer site, then this cup is classified as a beverage cup (even if it was ultimately used by the customer as a food container).

RECORDS

Cups for beverages made from plastic (entirely from plastic)

If the cup for beverage is made entirely from plastic, we record the total weight of the cup for beverage including all plastic parts (cup for beverage + lid) in the line **cups for beverages - made from plastic** and in the column **total weight in tonnes**.

Cups for beverages made partly from plastic (paper cup for beverage with plastic layer

If the beverage cup is partly made from plastic, we record its total weight (**beverage container row - partly made from plastic**; column **total weight in tonnes**) and at the same time the weight share of plastic (column **weight of plastic in tons**).

Beverage cups that are already delivered to the point of sale filled, **are beverage containers** (e.g. yogurt drink).

ILLUSTRATIVE EXAMPLES

ARE cups for beverages

- cups for beverages **for cold beverages made entirely from plastic** (with or without cap or lid)
- **empty cups made entirely from % plastic and empty paper-based cups with plastic lining or coating** (with or without cap or lid) for hot or cold beverages
- **paper-based cups with plastic lining or coating sold in retail and wholesale stores**
- paper-based cups with **bio-based or biodegradable plastic lining or coating sold in retail and wholesale stores**

are NOT cups for beverages

- **reusable plastic cups sold as part of refill schemes**
- **plastic cup with instant soup powder to which the addition of e.g. water is necessary before the product can be consumed**
- **the cup is intended to be used for preparing a soup,** which is not a beverage under the Directive
- **reusable cups for beverages sold in retail shops for multiple uses in case designed and placed on the market for such purpose and typically conceived and used by consumer as such the cup is reusable**
- **refillable cups sold in retail shops for multiple uses.** The cup is reusable
- **“plastic cups for parties”, which are intended to use at home** (e.g. birthday party)

STATEMENT TO RECORD SINGLE-USE PLASTIC PACKAGING AND PACKAGING MEANS
THAT IS SUBJECT TO THE OBLIGATIONS TO PAY THE COSTS OF CLEANING UP PACKAGING WASTE
ACCORDING TO SECTION 10A OF THE PACKAGING ACT NO. 477/2001 COLL.

one-way | **beverage/non-beverage**

L - Littering packaging and packaging means (1)

IČO:

Statement to record single-use plastic packaging and packaging means that is subject to the obligations to pay the costs of cleaning up packaging waste according to Section 10a of the Packaging Act No. 477/2001 Coll.

1. quarter 2023

		Paid			Pre-paid	Non-paid	Exported
		weight of plastic in tonnes	total weight in tonnes	quantity in pieces	total weight in tonnes	total weight in tonnes	total weight in tonnes
Beverage containers (2)							
Packets and wrappers (3)							
Cups for beverages	made from plastic (4)						
	made partly from plastic (5)						
Food containers	made from plastic (6)						
	made partly from plastic (7)						
Plastic carrier bags (8)	Lightweight plastic bag 15 < 50 microns						
	Lightweight plastic bag < 15 microns						