

# CMS Scotland - Kernel

## Extended Producer Responsibility for Packaging Waste: Are you ready?

In a bid to maximise progress towards achieving a circular economy, the Scottish Government recently published its **Circular Economy and Waste Route Map to 2030**. This plan outlines a range of priority actions to drive sustainable use and management of Scottish resources. Featuring heavily, is the concept of extended producer responsibility (EPR) - the policy approach which requires producers to take responsibility for their product and its packaging through all life cycle stages, including disposal. Packaging has emerged as an EPR priority.

A UK wide packaging EPR (pEPR) scheme is presently being implemented. Data collection and reporting obligations have existed for many in-scope businesses since 2023. However, the real 'bite' in the form of the payment of pEPR fees for household packaging waste kicks-in from October 2025. These fees can be significant. For the food and drink sector, an industry which relies heavily on packaging for product freshness, durability and branding, the introduction of a fully-fledged EPR scheme is hugely impactful.

pEPR shifts the net costs of dealing with household packaging waste from governments to producers (that is, brand owners, packers/fillers, importers, online market places, distributors etc). Packaging fees are based on the volume and type of packaging placed on the UK market, and the associated cost of its collection, treatment, recycling and disposal. Despite **DEFRA's publication of illustrative base fees**, there has been a general lack of clarity for producers on precisely how much pEPR will cost in practice and limited ability to budget for rapid substantive change.

In the reporting year 2026/2027, EPR fees will be adjusted (i.e. modulated) to incentivise businesses to use materials with a lower environmental impact. More recyclable packaging in each material type will be priced at proportionally less per tonne. As food and drink packaging often includes complex materials like multi-layer plastics, aluminium-lined cartons, and mixed material combinations designed to ensure freshness and longevity, this adds another layer of complexity for producers to consider. Whilst serving functional purposes, they pose challenges for recycling and disposal.

pEPR will encourage businesses to review their packaging choices, invest in innovative materials, and design products with end-of-life disposal in mind. Items obligated under proposed beverage container deposit and return schemes are not subject to pEPR yet differences remain in the approach to obligated materials between Wales and the rest of the UK so some uncertainty remains. A consultation until 3 April on the **Internal Markets Act** is relevant for these purposes and producers may wish to respond.

See also our recent CMS **Law Now** on the EU Packaging and Packaging Waste Regulation.

### Contact us



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**Kernel is designed to support you on current legal issues affecting the Scottish Food & Drink industry and provide regular updates on key developments.**