

Brussels, 4 March 2026
(OR. en)

6986/26

ENV 192
MI 208
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COVER NOTE

From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 25 February 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.: C(2026) 511 final

Subject: COMMISSION DELEGATED DECISION (EU) .../... of 25.2.2026 on supplementing Regulation (EU) 2025/40 of the European Parliament and of the Council by exempting certain economic operators that use pallet wrappings and straps from the 100% reuse requirements of these packaging formats

Delegations will find attached document C(2026) 511 final.

Encl.: C(2026) 511 final



Brussels, 25.2.2026
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COMMISSION DELEGATED DECISION (EU) .../...

of 25.2.2026

on supplementing Regulation (EU) 2025/40 of the European Parliament and of the Council by exempting certain economic operators that use pallet wrappings and straps from the 100% reuse requirements of these packaging formats

(Text with EEA relevance)

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste¹, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC establishes reuse targets for specific packaging formats, applying as of 2030.

This Regulation requires that from 1 January 2030, economic operators that use transport packaging, or sales packaging used for transporting products, including for products distributed via e-commerce, within the territory of the Union, in the form of pallets, foldable-plastic boxes, boxes, trays, plastic crates, intermediate bulk containers, pails, drums and canisters of any size or material, including flexible formats or pallet wrappings or straps for stabilisation and protection of products put on pallets during transport, shall ensure that at least 40 % of such packaging in total is reusable packaging within a re-use system.

Moreover, the Regulation requires that economic operators that use transport packaging or sales packaging used for transporting products, in the above mentioned formats, within the territory of the Union, between different sites on which the operator performs its activity, or between any of the sites on which the operator performs its activity and the sites of any other linked enterprise or partner enterprise, or to deliver products to another economic operator within the same Member State, shall ensure that such packaging is *always* reusable within a re-use system.

The Commission, taking into account the latest scientific and economic data and developments, is empowered to establish exemptions for economic operators that are additional to those provided for in this Article, due to particular economic constraints encountered in a specific sector related to the compliance with the targets set out in paragraphs 1, 2, 3, 5 and 6 of this Article.

This Delegated Decision applies to economic operators who make use of pallet wrapping and straps for their transport operations. According to Eurostat², 600,000 businesses operating as logistic providers in the EU could be affected by Article 29 (2) and (3). Costs to these businesses have been estimated approximately at EUR 610,000,000; such costs relate to the adaptation of the packaging lines (i.e., often maintaining dual packaging lines), such as purchase of new automated machines for wrapping up the pallets, IT equipment, and staff training. However, considering that the pallet wrappings and straps are widely used across the manufacturing sector, the number of affected businesses in the EU - and the associated costs - could increase significantly. Costs to competent authorities typically refer to performing audits to the businesses to check compliance with the reuse obligations outlined in Article 29 (2) and (3).

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

The Commission carried out in 2025 targeted stakeholder consultations with the packaging sector as part of a dedicated study, which will be published by the Commission services.

The Commission discussed this Delegated Decision with the Member States and stakeholders in an expert group on waste, on 15 October 2025.

¹ OJ L 2025/40, 22.01.2025

² https://ec.europa.eu/eurostat/databrowser/view/sbs_ovw_act_custom_17432478/default/table?lang=en

3. LEGAL ELEMENTS OF THE DELEGATED ACT

In accordance with Article 29(18) point (a) of the Regulation (EU) 2025/40 on packaging and packaging waste, the Commission, taking into account the latest scientific and economic data and developments, is empowered to establish exemptions for economic operators due to particular economic constraints encountered in a specific sector related to the compliance with the targets set out in paragraphs 1, 2, 3, 5 and 6 of this Article.

Article 1 of the Decision sets forth the exemption of the pallet wrappings and straps from the reuse targets of Article 29 (2) and (3). Article 2 sets out the application date of the Decision.

COMMISSION DELEGATED DECISION (EU) .../...

of 25.2.2026

on supplementing Regulation (EU) 2025/40 of the European Parliament and of the Council by exempting certain economic operators that use pallet wrappings and straps from the 100% reuse requirements of these packaging formats

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC³, and in particular Article 29(18) point (a), thereof,

Whereas:

- (1) Pallet wrappings and straps are transport packaging formats covered by the re-use targets set out in Article 29(1), (2) and (3), of Regulation (EU) 2025/40. Article 29(1) of that Regulation establishes an overall 40% re-use target for the economic operators that use certain transport packaging formats in a calendar year, which means that the operators can compensate a used format with a low re-use rate with one that has a high re-use rate.
- (2) Article 29(2) and (3) of Regulation (EU) 2025/40 impose on economic operators that use those transport packaging formats a 100% re-use target for transports within the same company or linked or partner companies in the Union, and for transports between companies within the same Member State. The exemptions of pallet wrappings and straps from the scope of Article 29(2) and (3) imply that the reuse quotas of Article 29(1) do not apply to these types of use.
- (3) Even though reusable pallet wrappings and straps are currently commercially available and used for the transport of certain goods, there is strong evidence that the exclusive use of reusable pallet wrappings and straps for stabilisation and protection of products put on pallets during transport, in all cases covered by Article 29(2) and (3) of Regulation (EU) 2025/40, can lead to disproportionate adaption costs for the operators concerned.
- (4) Evidence shows that transitioning to 100% reusable pallet wrappings and straps involves high initial investments to redesign packaging lines. The shift to reusable pallet wrappings and straps would require investments in automated solutions for reusable packaging which are not sufficiently developed yet. Such shift thus might disrupt supply

³ Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC (OJ L, 2025/40, 22.1.2025, ELI: <http://data.europa.eu/eli.reg.2025/40/oj>)

chains and lead to costs to the economic operators, primarily to those who use transport packaging.

- (5) It is therefore necessary to exempt economic operators that use pallet wrappings and straps for stabilisation and protection of products put on pallets during transport from the re-use targets set out in 29(2) and (3) of Regulation (EU) 2025/40.

HAS ADOPTED THIS DECISION:

Article 1

Exemption concerning pallet wrappings and straps

Economic operators that use pallet wrappings or straps for stabilisation and protection of products put on pallets during transport are exempted from the 100% reuse requirements of these packaging formats established in Article 29(2) and (3) of Regulation (EU) 2025/40.

Article 2

Entry into force and application

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 25.2.2026

For the Commission
The President
Ursula VON DER LEYEN