

Implementation of a plastic levy in Germany – a further step against plastic waste

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After some EU countries have already introduced a “plastic tax”, Germany has now followed suit with the Single-Use Plastics Fund Act (so called “Einwegkunststofffondsgesetz”). According to this law, a plastic levy will be introduced for certain single-use plastics as of January 1, 2024. It is expected that the first payments will be due in 2025.

Single-use plastic waste as background

In order to target the measures, the waste on European beaches was analyzed. 80 % of the litter found was plastic. About 50 % could be identified as single-use plastics. The EU has responded with various measures to combat litter caused by carelessly discarded single-use plastic products. Germany is now implementing one of these measures with the Single-Use Plastics Fund Act.

Scope

In principle, manufacturers, i.e. producers, fillers, sellers or importers, who make certain single-use plastic products available on the market for the first time, are obliged to pay the plastic levy. This also includes foreign entrepreneurs who sell single-use plastic products in Germany via distance selling contracts.

The relevant single-use plastic products are defined in Annex 1 of the Single-Use Plastic Fund Act. These include to-go food packaging, food wrapping and packaging, beverage containers and cups incl. lids, and lightweight carrier bags. Wet wipes, balloons and tobacco products with filters (especially cigarettes) are also affected. Fireworks are relevant as of January 1, 2026.

Submission of an annual report

Manufacturers must register with the Federal Environment Agency and submit an annual report by May 15 of the single-use plastic products provided and sold in the previous year. This means that the first report is due on May 15, 2025, for single-use plastic products sold in 2024. The report must be verified by a registered expert, auditor, tax advisor or certified public accountant.

An important exemption applies to manufacturers who have supplied or sold less than 100 kg of single-use plastic products in the previous calendar year.

The amount of the levy will be determined by the Federal Environment Agency in a levy notice and will be calculated by multiplying the weight of single-use plastic products supplied or sold by a levy rate. The levy rates have not yet been set. An initial study by the Federal Environment Agency showed a levy for disposable cups of 1.23 €/kg, for example. The range goes up to 8.95 €/kg for tobacco products with filters.

Sales ban without registration

If manufacturers fail to comply with their obligations, various sanctions are provided for. In particular, the amount of the levy can be estimated, late payment penalties or a fine of up to 100,000 € may be imposed. If manufacturers do not register, they will not be allowed to offer their products on the market. Operators of electronic marketplaces or fulfillment service providers are also held accountable. If the manufacturer is not registered, they will not be allowed to make their marketplaces or services available.

Companies should start preparing now

Companies should determine now whether they are affected by the plastic levy and, if so, prepare for the filing requirements in order to be able to provide the relevant information. In case of doubt, the manufacturer's status or classification as a single-use plastic product can be verified by the Federal Environment Agency upon request.

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