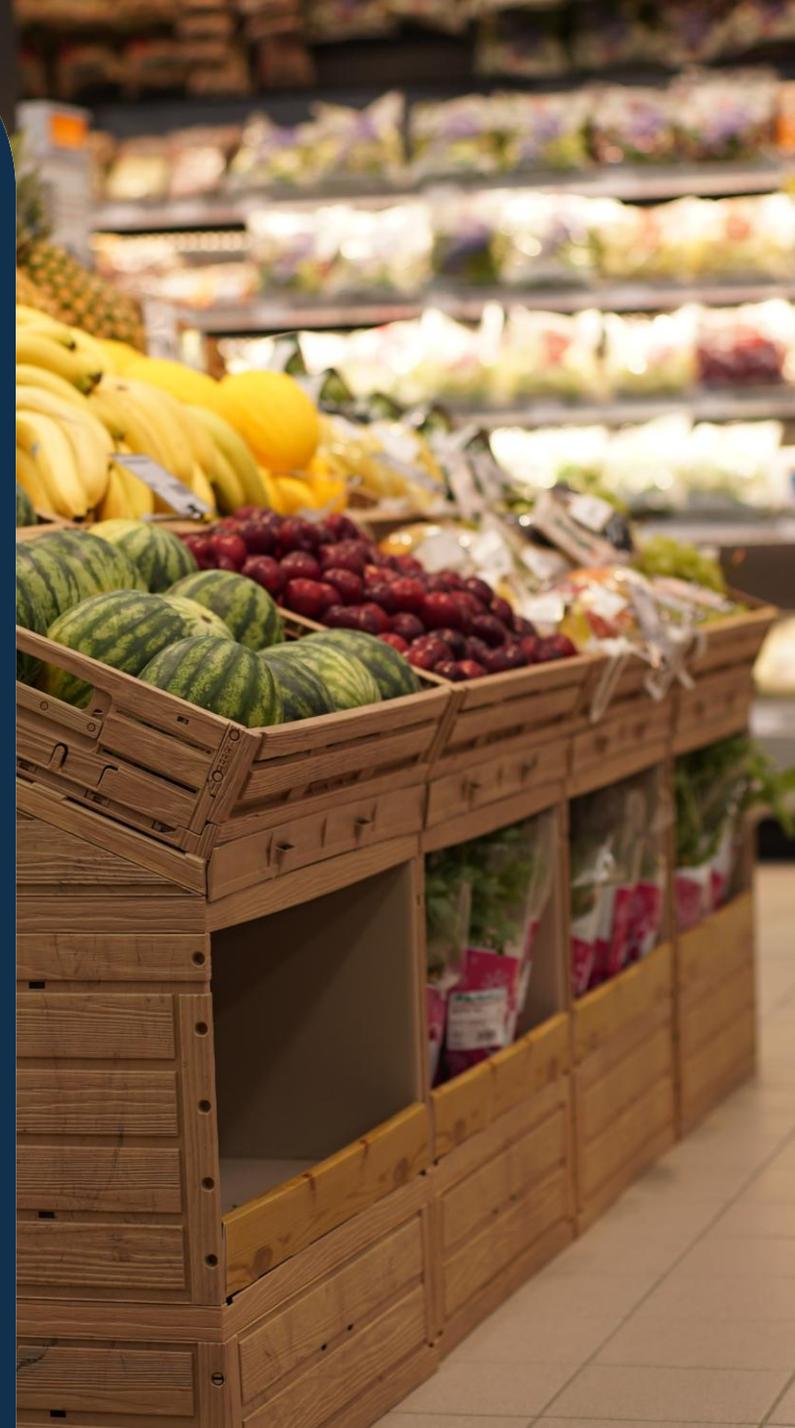




**Extended Producer
Responsibility
Compliance : EMEA**

Tosca Reusable Solutions



Extended Producer Responsibility

What is Extended Producer Responsibility (EPR)?



The purpose of EPR is for the **producers or owners of packaging** to fund recycling infrastructure instead of the consumer

It has been around for a long time in the EU and UK but has been largely sidelined till now!

The PPWR is formalizing EPR as a means of eliminating single-use packaging!

Countries currently updating / recently updated their EPR regulations



Challenges



- Manufacturers/ producers/ owners pay a fee for putting new packaging on the market (first time on the market)
- Moving packaging between countries requires proof of ‘first time on the market’ and reporting packaging in and out of a country
- Registering with the competent body and reporting packaging volumes in each country you operate in adds complexity & will be time consuming
- Non-compliance will incur fines
- Most countries are still developing or updating their EPR laws (fee structures and fines) resulting in confusion and concern

EPR is adding costs and administrative complexity to packaging waste management

Pooling and reusable assets is the solution

Tosca pooling is the solution

- Reusable packaging is exempt from fees in EU
- In the UK reusable transport packaging incurs fees through PRNs[^]: an EPR equivalent for commercial and industrial packaging
- Tosca does not currently pay UK PRNs for our assets as they are owned by Israel (this may change but is a cost benefit for now)
- **If customers use our pooling services they have no fees or reporting obligations!**
- Tosca is an active member of Reusable Packaging Europe – so **we know ahead of time how EPR laws will be implemented!**

[^]A Packaging Recovery Note (PRN) is a document that proves packaging materials have been recycled or recovered.

Lets discuss fees for RPCs [and Bins]

- A reusable crate can be used 100 times vs one time per corrugated box
- Therefore an EPR fee for cardboard has to be multiplied by 100 times while an EPR fee (if charged) is only charged once on a Tosca RPC!
- And while earnings from recycling corrugated boxes may off set some of the EPR fees, the anticipated increase in volume of corrugated entering the market is likely to depress the cost/ton currently paid.
- **And those costs do not include the increased admin costs of all that reporting.....**

The life of an RPC

An RPC can be used on average 100 times before recycling



A cardboard box can only be used once before recycling (or disposal!)



Need 100 x as many cardboard boxes to do the work of 1 RPC



Lets discuss fees for Pallets.....

- A reusable pallet can be used 80 times vs one time per single-use wooden pallet or 10 times per reusable wooden pallet
- Therefore an EPR fee for wood has to be multiplied by 80 times / 8 times while an EPR fee (if charged) is only charged once on a Tosca reusable pallet!
- And while earnings from recycling wood may off set some of the EPR fees, the anticipated increase in volume of wood entering the market is likely to depress the cost/ton currently paid.
- **And those costs do not include the increased admin costs of all that reporting.....**

The life of a Pallet

A plastic pallet can be used approx. 80 times before recycling



A single use pallet is what it says!

A reusable wooden pallet can be reused approx. 10 times before recycling*



Need 8 x as many reusable wooden pallets to do the work of 1 x plastic pallet

*Deviatkin, Ivan, et al. "Wooden and plastic pallets: A review of life cycle assessment (LCA) studies," Sustainability 11.20 (2019): 5750.

UK Plastic Packaging Tax (UK PPT)



Plastic packaging must contain > 30% recycled material or assets are taxed on a GBP / Ton basis.

Our assets entering the UK have > 30% recycled material

Stretch wrap and banding is also required to have this amount of recycled content or incur taxes: these are paid by the manufacturer

Review and analysis of the legislation is the pooler's responsibility

Establishing necessary data and documentation management systems is performed by the pooler

Registration fees are eliminated

Time to collate data for reporting is freed up

Fines for non-compliance are eliminated

Tests needed to prove compliance are performed by the pooler

Engagement with third-parties / suppliers to obtain their data is eliminated

Benefits of RTPs **On Total Cost of** **Packaging**

Regulatory compliance can be an expensive element of the TCOOP which is rarely considered.

Our 2030 Goals

Regulatory Compliance

- Enable customers **to readily comply with packaging regulations**, maintain high ethical standards in our operations, and require the same from critical suppliers



Learn more about Packaging Regulations



[Navigating the Future: A Guide to EU Packaging Related Regulations](#)



[Regulations Are Changing – Is Your Packaging Strategy Ready?](#)



[Webinar: PPWR & EPR Unpacked with Tosca](#)



[The Food Safety Modernization Act: What suppliers, manufacturers, and retailers need to know](#)



[Ensuring Compliance with New EU PPWR Packaging Regulations With Reusable Plastic Crates](#)



[Mastering FSMA 204 compliance: A strategic guide for food industry leaders](#)