

## The regional litter tax – FAQ – update 18 June 2026

*In April 2026, the litter tax came into force for producers that place certain single-use packaging on the Belgian market. Will your company also have to pay this tax? And how exactly will the tax be collected? We have set out below what we already know today.*

### The scope

*Which packaging and products fall under the new litter tax?*

The Belgian legal text (the ICA EPR Litter) implements the European SUP Directive and identifies the following:

- Single-use (household) plastic packaging, as defined in the European SUP Directive:
  1. Beverage packaging of up to 3l, including caps and lids.
  2. Drinking cups.
  3. Food packaging containing products that:
    - Are intended for immediate consumption, on site or to take away
    - Are typically consumed directly from the container
    - Are ready for consumption without further preparation (frying, cooking, heating), including fast-food packaging.
    - Are offered as single-person portions: this is an additional criterion for determining whether certain food packaging is 'litter-prone'.
  4. Lightweight plastic carrier bags
  5. Sachets and wrappers that:
    - Consist of flexible material
    - Contain foodstuffs intended to be consumed immediately (from the sachet or wrapper) without further preparation
    - Maximum 3l
- Beverage cans and cigarette packaging
- In addition to this packaging, certain other products are also covered, such as tobacco products, chewing gum, wet wipes and balloons. These do not, however, fall under the responsibility of Fost Plus.

*How can I now be sure whether my packaging falls under the litter tax?*

If you have to answer 'yes' to the questions below, the packaging is almost certainly subject to the ICA EPR Litter:

1. Is it single-use packaging made entirely or partly of plastic?
  - a. Biodegradable plastics and plastics made from natural raw materials are also included.
  - b. In addition, this concerns only **single-use** packaging.
  - c. The legislation does not impose a minimum threshold for the plastic content present in the packaging.
2. Does my packaging contain food or drink (or is it likely that it will contain food or drinks)?
3. Is the food in my packaging intended for immediate consumption? For food packaging, the packaging must meet specific product criteria:

- Is the food intended for immediate consumption?
- Is it typically consumed directly from the packaging?
- Is the foodstuff ready for consumption without further preparation?

4. Does the content of my packaging fall under the portion/volume limit?

The so-called ‘single serve portion’ is an additional criterion for determining whether certain packaging falls within the litter scope. The portion sizes we apply for this, validated by EPRiBEL (formerly IVC), are based on the Dutch approach<sup>1</sup>, in combination with the thresholds applied by EPRiBEL itself in its ongoing study<sup>2</sup>.

On the basis of this information, we have drawn up a list of examples to give concrete shape to the scope. This list will be revised periodically in light of any future government decisions, relevant new data, studies, etcetera.

You can also find this list on our ‘EPR Litter’ webpage.

Note regarding multipacks:

- For **rigid food packaging** the "immediate consumption / single-serve" criterion applies. --> An individual portion pack is in scope, but as soon as the same packaging is sold as a multipack sales unit (several portions together), it falls outside scope.
  - A single yoghurt cup (one portion) is a SUP product, but the same cups sold as a multipack sales unit are not;
  - A rigid pack for a single pastry is a SUP product, whereas a pack containing two or more pastries is not.
  - ➔ The logic behind this is that such a multipack is deemed not to be intended for immediate on-the-go consumption and is therefore less litter-prone.
- For **packets and wrappers** (flexible material) (and for beverage packaging) the number of portions does not matter:
  - A bag containing several chocolate bars: the wrappers of the individual bars are SUP products, but the bag in which they are packaged is not. So here you do have to pay for those individual portions, whereas this is not the case for rigid packaging in this situation (cf. yoghurt pot).
- For **beverage packaging** the individual containers remain in scope, including within a multipack, but the parts of the sales packaging that bundle the separate beverage containers together — such as shrink film or a cardboard sleeve/tray — are not regarded as a SUP product.

## Tariffs

*How much will my company have to pay?*

Below is an overview of the litter tariffs for 2026:

Packaging type	2026 Tariff (EUR/kg)
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<sup>1</sup> Afwegingskader Regelgeving kunststofproducten voor eenmalig gebruik

<sup>2</sup> Studie naar de uniforme kostenberekening in België en de samenstelling van zwerfvuil, uitgevoerd door Comase (2023 - )

Cigarette/tobacco boxes	3,0828
Beverage cans	1,2594
Beverage bottles	0,4002
Beverage cartons	0,1516
Laminated paper-cardboard	0,5421
Rigid plastics	0,3293
Flexible plastics	1,3717
Non-recoverable packaging	2,4581

### *How were these tariffs determined?*

The calculation is based on two complementary sources:

- The litter composition analyses (“fraction counts”) from the Flemish<sup>3</sup> and Walloon<sup>4</sup> Region, in which numbers, weight (and in Flanders also volume) are measured for various packaging groups.
- The Fost Plus declaration, in which members annually report the quantities of packaging placed on the market, with information on material, packaging type and product family.

The starting point of the calculations is that the relative share of a packaging type in litter also determines its share of the levy. A packaging type that on average accounts for, say, 10% of all packaging in the litter fraction counts also finances 10% of the total levy attributed to packaging.

The final litter tariffs are expressed in euros per kilogram of packaging. For each type of packaging, the cost share is divided by the declared quantities from the Fost Plus declaration. For a number of packaging categories (such as paper-cardboard and rigid and flexible plastics) we have made an estimate of the contribution for 2026. For these categories, we cannot yet derive the packaging falling under the ICA EPR Litter from the current declaration.

### *How should I apply the tariffs?*

These tariffs apply to packaging that falls within the scope of the legislation (see also earlier in this FAQ document). If you have declared a certain tonnage in a certain category and fall under the criteria of the legislation, you will pay the tariff/kg indicated for those categories.

Examples:

- Wrappers for sweet/chocolate bars = ‘flexible plastics’ tariff
- PET beverage bottle = ‘beverage bottles’ tariff
- The cap and the label of a beverage bottle = ‘beverage bottles’ tariff
- For a bag-in-box, payment is only required for the beverage pouch and not for the cardboard outer packaging

Your account manager, or our customer service, can provide you with more information about this.

<sup>3</sup> OVAM, Fractietelling zwerfvuil eindrapport 2019-2021

<sup>4</sup> RDC Environnement, Préparation, encadrement, suivi et traitement statistique de l’analyses des déchets sauvages en Wallonie. Rapport final octobre 2020.

## What can I do as a member?

*Do I have to declare the products subject to the litter levy in a specific way in MyFost?*

The litter contribution for 2026 is calculated on the basis of the data from your declaration for the year 2025.

However, these data do not contain all the information needed to apply the litter scope fully and correctly. This concerns, for example, information about preparation or portion size. In addition, the current product families in MyFost are not always sufficiently detailed to make the necessary breakdowns for correct invoicing.

It is therefore important that the information in MyFost be completed. What can you already do now?

- It may be worthwhile to switch to detailed declarations instead of an aggregated declaration.
- Share the GS1 product information with MyFost. For a large proportion of the packaging, this provides more information about, for example, the product family.

In addition, we are planning a number of adjustments to MyFost in the coming weeks:

- Creation of a new '100% paper-cardboard' category so that members placing fully paper packaging on the market can declare this in this category.
- Addition of a 'checkbox' on detail sheets with which you can make individual corrections. This box will be ticked by default, but can be unticked if the packaging concerned is not within the litter scope.

Be sure to contact your account manager or our customer service for more information about this.

## Contractual arrangements and invoicing

*Do I have to sign a new agreement with Fost Plus?*

No. We have, however, adapted our General Terms and Conditions in the context of the ICA EPR Litter. The new Terms and Conditions were sent to our members in June 2026 and will automatically take effect on 25 September 2026. You therefore do not need to sign them. You can consult the new Terms and Conditions on our webpage 'Become a Fost Plus member'.

*When and how will I have to pay the tax?*

Fost Plus will make an advance payment on the tax for the year 2026 amounting to 50% of the total annual amount of 102 million euros. In April 2027, Fost Plus will have to pay the remaining amount for 2026, together with an advance of 50% on the amount for 2027.

In the autumn of 2026, we will send the first advance invoice to our members for the year 2026. It will be based on the data from your declaration for the year 2025. A subsequent advance invoice, and then a settlement, will follow in the first months of 2027.

## Legal proceedings

Although Fost Plus has no objection to the basic principle of producer responsibility for litter, we disagree with this tax and its proposed implementation for various reasons.

We consider the amount to be disproportionate, especially when compared with the amounts that companies in our neighbouring countries have to pay. Moreover, it is unclear how this amount has been calculated and whether it is based on a (cost-)efficient performance of the operational services (sweeping the streets, emptying the public litter bins).

We have therefore initiated legal proceedings against this tax before the Constitutional Court. These proceedings will of course take the necessary time. In the meantime, the legislation is in force and we must take

the necessary measures to implement it.

#### *DISCLAIMER*

The information provided in this communication is purely informative and has no binding legal force. It cannot be used by members or third parties in any way as a basis for asserting claims or rights against Fost Plus. All information provided is communicated under express reservation of any future decisions by EPRiBEL (formerly IVC-CIE). Fost Plus reserves the right to unilaterally amend or withdraw the communicated information in accordance with any future decisions of EPRiBEL.

Fost Plus accepts no liability for damage, loss or disadvantage – direct or indirect – in the event that EPRiBEL should take decisions that would influence, amend or nullify the shared information. The companies concerned and Fost Plus are bound to comply with final decisions of EPRiBEL. Once those decisions become available, Fost Plus will communicate those decisions and their impact.

Since Fost Plus contests the interregional cooperation agreement regarding the framework for extended producer responsibility for certain waste streams and for litter, and has lodged an appeal against it with the Constitutional Court, all current and future acts, communications and statements of Fost Plus in the context of extended producer responsibility for certain waste streams and for litter, including this communication, are to be understood and interpreted subject to express reservation of all rights, without waiver of rights and without any acknowledgment that may be detrimental to Fost Plus in the context of the aforementioned appeal or any other proceedings.