

## The new regional litter tax for packaging – FAQ

In 2026, the three regions are to introduce a litter tax for producers placing certain forms of single-use packaging on the Belgian market. Will your company have to pay this tax as well? And how exactly will it be collected? We set out what we already know today.

### Which packaging is covered by the new litter tax?

According to the latest interregional draft text, the litter tax would apply to the following packaging types:

#### Single-use plastic containers for food and drinks, including:

- Drinks cups, including lids and caps
- Food containers, including for fast food, take-away meals, ice cream and salads
- Bottles for drinks
- Light plastic carrier bags
- Flexible packaging such as bags for sweets, crisps, sandwiches, etc.

#### Other single-use packaging:

- Drinks cans
- Cigarette packaging

#### The tax also applies to disposable products such as:

- Tobacco products with filters (including cigarette butts)
- Wet wipes
- Balloons
- Chewing gum

## How much will producers have to pay?

The litter tax for packaging will total €102 million for 2026.

Below is an overview of the total litter tax (packaging and non-packaging) and its distribution across sectors and Regions.

Sector/product	Flanders	Brussels	Wallonia	Total
Tobacco products	24,386,720.09	1,752,0164.14	12,084,250.86	53,991,135.09
Wet wipes	1,057,988.41	760,091.29	524,290.72	2,342,340.42
Balloons	66,998.50	48,133.48	33,199.29	148,331.27
Chewing gum	Action programme €3.5 million, spread over 5 years (from 2026)			
Packaging	46,033,606.61	33,071,946.73	22,810,812.29	101,916,395.63

These amounts are reviewed periodically by the Regions and indexed annually. In addition, they may also change when the scope of application changes (scope of products concerned is adjusted). The amounts should be deposited in accounts of the Regions. They determine the further distribution to local authorities and a number of other government organisations such as AWV (Flemish Agency for Road and Traffic), VMM (Flemish Environment Agency), etc.

## What will the tax be used for?

The European Single-Use Plastics Directive states that producers are responsible for the costs of cleaning up and managing the litter they cause, including raising awareness. More specifically, this includes:

- Cleaning up, transporting and processing litter
- Collecting waste from public bins, including costs of purchasing and maintaining the infrastructure, and transporting and processing the waste
- Raising awareness among the general public
- Data collection and reporting
- General litter policy costs

## **How much will my company have to pay?**

Using the MFRM08 Litter Contribution Simulation report in MyFost, you can already estimate how much tax your company will have to pay for the packaging you put on the market. Please note, however, that this amount is purely indicative and is based solely on the information currently available. It is not definitive. A final calculation can only be made once all the conditions are known and validated.

## **How is the contribution for my company calculated?**

We intend to allocate the litter tax for packaging imposed on Fost Plus to the various responsible members as appropriately as possible. Based on the available information and in consultation with the litter task force and Green Dot, an initial allocation model has been drawn up, which forms the basis for the estimate you can consult in MyFost.

This model takes into account the extent to which certain packaging types are present in litter. This share has been determined on the basis of available composition studies from the Flemish and Walloon regions. These take into account a share in pieces, weight and volume. Based on this, various categories were determined, such as cigarette packets, plastic drinks bottles, drinks cans, etc. We then determined a rate per kg for each category..

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

Based on the latest information, Fost Plus will have to make an advance tax payment for the year 2026 in April 2026. This is expected to be 50% of the annual amount related to packaging, which amounts to €102 million. In April 2027, Fost Plus will have to pay the remaining amount for 2026 along with a 50% advance on the amount for 2027.

We are currently exploring ways of passing this amount on to the members concerned during 2026.

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

For the packaging aspect, in principle the companies concerned have the choice between fulfilling this new obligation individually (by paying the litter tax directly to the regions) or collectively via Fost Plus. We will communicate further about this in the course of 2026 – once all the modalities are known.

## **DISCLAIMER**

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