

The Regional Litter Tax – FAQ – update May 2026

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

Which packaging and products fall under the new litter tax?

The ICA (Interregional Cooperation Agreement) text mentions the following products/packaging:

- Non-packaging: tobacco products, chewing gum, wet wipes, balloons
- Single-use (household) plastic packaging, specifically (cf. the SUP directive):
 - Beverage containers of maximum 3L, caps and lids included
 - Drinking cups
 - Food containers
 - The product is intended for immediate consumption, on the spot or to go
 - Is typically consumed directly from the container
 - Ready for consumption without further preparation (baking, boiling, heating), including fast food packaging; except beverage containers (see separate category)
 - Single-portion sizes: this is an additional criterion to determine whether a particular food container is 'litter-sensitive'. Threshold values must be determined by member states (IRPC/Regions)
- Lightweight plastic carrier bags
- Bags and wrappers
 - Flexible material
 - Containing foodstuffs intended to be consumed immediately (from the bag/wrapper) without further preparation
 - Maximum 3L
- Supplemented by beverage cans and cigarette packaging

How much will producers have to pay?

The litter tax will amount to a total of 102 million euros for packaging in 2026. The tax applies to packaging placed on the market in 2026.

Below you will find an overview of the total litter tax (packaging and non-packaging) and the distribution across the different sectors and Regions.

Sector/product	Flanders	Brussels	Wallonia	Total
Tobacco products	24,386,720.09	1,752,016.14	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 periodically reviewed by the Regions and indexed annually. They may also change when the scope changes (modification of the range of products involved). The amounts must be paid into the accounts of the Regions. They determine the further distribution to local authorities and a number of other government organisations such as AWV, VMM, ...

What will the tax be used for?

The European Single Use Plastics directive states that producers of certain plastic products and packaging become responsible for the costs of cleaning up and managing the litter they cause, including awareness campaigns, specifically:

- Clean-up, transport and processing of litter
- Collection of waste from public litter bins, including costs for the purchase and maintenance of infrastructure, and the transport and processing of the waste
- Awareness raising and public education
- Data collection and reporting
- General costs of litter policy

How much will my company have to pay?

The board of Fost Plus has developed a proposal for litter tax rates for 2026. The calculation principles must be submitted to the Interregional Packaging Commission (IRPC). The rates can therefore only be finalised after their validation.

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

How is the contribution for my company calculated?

Our intention is to allocate the litter tax imposed on Fost Plus as correctly as possible to the various responsible producers. Based on available information and in consultation with the Litter Task Force and Green Dot, a first proposal for rates has been drawn up. The calculation principles must now be submitted to the IRPC for validation.

These calculations take into account the extent to which certain products are present in litter. This share was determined on the basis of available composition studies from the Flemish and Walloon Regions. These take into account a share in number of pieces, weight and volume of the products in litter. Based on this, various categories were defined, such as cigarette packs, plastic beverage bottles, beverage cans... A rate per kg was then determined per category.

When and how will I have to pay the tax?

Fost Plus will have to make an advance payment on the tax for the year 2026 in the coming period. This would amount 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.

We are currently investigating how we can pass on this advance to the relevant members during 2026.

Do I need to sign a new agreement with Fost Plus?

For the packaging component, the companies involved have in principle the choice of fulfilling this new obligation individually (by paying the litter tax directly to the regions) or collectively via Fost Plus. Fost Plus has drawn up a proposal to amend the terms and conditions, but this must first be approved by the IRPC. Once all the details are known, we will provide further information on this matter.

DISCLAIMER

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Since Fost Plus contests the interregional cooperation agreement concerning the framework for extended producer responsibility for certain waste streams and for litter, and will lodge an appeal against it before the Constitutional Court, all current and future acts, communications and declarations of Fost Plus in the context of extended producer responsibility for certain waste streams and for litter, including this communication and all future communications, must be understood and interpreted under the express reservation of all rights, without waiver of any right and without any acknowledgement that may be prejudicial to Fost Plus in the context of the aforementioned appeal or any other proceedings.