Litter tax 2026

How do you ensure that your payment is calculated correctly?

Fostplus

Step-by-step guide to adding extra information to your declaration

Why add extra information to your declaration?

The litter tax could potentially have a significant financial impact on members who place the relevant types of packaging on the market. To enable the tax to be allocated as accurately as possible to the right types of packaging, it is crucial that your packaging is categorised correctly. In this document, you will find out how to add the relevant information to your declaration, step by step. This will ensure that packaging not covered by the litter tax is not included in your advance invoice.

Is your packaging subject to the litter tax? Check our web page.

How is your advance payment calculated?

The first advance payment you will receive in the autumn of 2026 will be a provisional calculation based on your declaration 2025. It concerns an advance payment amounting to half of the estimated tax you are liable for in 2026. The final calculation will then be made in the course of next year, based on your 2026 declaration. You will receive an invoice for the amount of tax that remains to pay, along with this calculation.

A tailored step-by-step guide for each type of declaration

Fost Plus members have three options for declaring their packaging: 1) sector-specific declaration, 2) fixed price declaration and 3) detailed declaration. In all three cases, the more data there is, the more accurate the calculation. The detailed declaration offers the best chance of a correct calculation of the litter tax – although additional information may still be required. Below, we explain the impact of the litter tax by type of declaration.

1. Sector-specific declaration

Note: declarations relating to parcel packaging, e-commerce and pharmaceutical products are not subject to the litter tax and will not be discussed further here.

1.1. Service packaging

For service packaging, where materials are reported as aggregated quantities per kilogram, we have split the affected material codes. As a result, you must now specify what proportion of a material that is currently registered as in scope should be reclassified as out-of-scope.

An example to illustrate this: for HDPE (011-03), suppose 5,000 kg falls under the litter tax. You can now split this material code by adding the material a second time and adjust the corresponding weights to indicate which portion falls within scope (e.g., 4,000 kg) and which portion is excluded (e.g., 1,000 kg).

Note: the charge per data sheet and the total in euros are the contributions towards the EPR Packaging rates, not those for the litter tax. The litter tax is invoiced separately.

Material		Type	Price per s...	Weight (kg)
011-03 - HDPE - Rigid packaging, ...	✓ EPR - litter	One-way - standard	0.801900	5,000

Material

Choose from
Material
→ 001 - Glass
→ 001 - Glass - Reusable
→ 002-C - Paper/Cardboard with a fibre content of at least 85%
→ 003 - Steel
→ 004 - Aluminium (≥ 50µ)
→ 005-01 - PET - Bottle/flask - Transparant - Colorless
→ 005-02 - PET - Bottle/flask - Transparant - Blue
→ 005-03 - PET - Bottle/flask - Transparant - Green
→ 007 - HDPE - Bottle/flask and caps
→ 008 - Drink cartons
→ 011-01 - PP - Bottle/flask and other rigid packaging
→ 011-02 - PS & XPS - Rigid packaging (except EPS)
011-03 - HDPE - Rigid packaging, other than bottle/flask/caps
→ 011-04 - PET - Bottle/flask - Transparent - other than colorles...
→ 011-05-B - PET (multi) - Rigid packaging, other than bottle, fl...
→ 011-06 - PET - Bottle/flask - Opaque
→ 011-07 - PE - Films
→ 011-08 - PET-Trays - Opaque

Selected packaging sheets	
Material	
011-03 - HDPE - Rigid packaging, other than ...	✓ EPR - litter
011-03 - HDPE - Rigid packaging, other than ...	⦸ EPR - litter

Close

Material		Type	Price per s...	Weight (kg)	% Recycl. content
011-03 - HDPE - Rigid packaging, ...	✓ EPR - litter	One-way - standard	0.801900	4,000	0
011-03 - HDPE - Rigid packaging, ...	⦸ EPR - litter	One-way - standard	0.801900	1,000	0
Total				**5,000**	

Save Add

1.2. Wines & spirits

In this type of declaration, the following categories fall within the scope of the litter tax. Further enrichment is not possible for this declaration type.

- Cubi - Bag in box - transparant plastic bag 3L
- Cubi - Bag in box - aluminised plastic bag 3L

- Aluminium cans for wines and spirits 200 ml
- Aluminium cans for wines and spirits 250 ml
- Aluminium cans for wines and spirits 330 ml

- PET bottles for wines and spirits 50 ml
- PET bottles for wines and spirits 200 ml
- PET bottles for wines and spirits 750 ml

1.3. Carrier bags

Only lightweight plastic carrier bags with a wall thickness of ≥ 15 μm and < 50 μm lie within the scope of the litter tax. Based on the declaration, they will be correctly categorised (in or out-of-scope). You cannot add any further details.

Category	Subcategory	Price per sheet	Amount	Total in euro	
HDPE or (L)LDPE	reusable with exchange system	0.000000			
HDPE or (L)LDPE	oneway, <15µ	0.002139			
HDPE or (L)LDPE	oneway, ≥15µ en <25µ	0.007336			
HDPE or (L)LDPE	oneway, ≥25µ en <35µ	0.015385			
HDPE or (L)LDPE	oneway, ≥35µ en <50µ	0.024990			
HDPE or (L)LDPE	oneway, ≥50µ	0.019804			
Compostable plastics	oneway, <15µ	0.011755			
Compostable plastics	oneway, ≥15µ en <25µ	0.040257			
Compostable plastics	oneway, ≥25µ en <35µ	0.084359			
Compostable plastics	oneway, ≥35µ en <50µ	0.137033			
Compostable plastics	oneway, ≥50µ	0.108619			
Total			0	0.000	

Save Add

2. Fixed-price declaration

All units declared for the relevant product families in the table below (except A4, A5 and A9) are included in the calculation of your litter tax advance payment.

Is there any packaging here that you think falls outside the scope of the tax? If so, we recommend switching to a detailed declaration for this packaging. Where necessary, you will also need to include additional data in your detailed declaration (see Chapter 3).

FOOD	*A*	*In scope*	*Out-of-scope*
A1	Spreads, jams and honey	x	
A2	Fruit and vegetables (fresh, frozen, canned and prepared)	x	
A3	Biscuits, pastries, bread, pasta and similar products	x	
A4	Coffee, tea & other instant drinks		x
A5	Oils and fats		x
A6	Sugar, confectionery, chocolate and similar products	x	
A7	Soups & ready-made dishes	x	
A8	Sauces and spices	x	
A9	Meat & fish (fresh, frozen, canned and prepared)		x
A10	Dairy products (excluding drinks), butter, cheese and similar products	x	
A11	Other food products (e.g. savoury biscuits, crisps, vinegar, soya-based products, etc.)	x	
DRINKS	*B*		
B1	Beer	x	
B2	Fruit and vegetable juice	x	
B3	Milk	x	
B4	Sodas, colas, lemonades and syrups	x	
B5	Spirits, aperitifs and brandies	x	
B6	Wines, champagnes, sparkling wines and ciders	x	
B7	Waters	x	
SERVICE PACKAGING	*Y*	x	
MISCELLANEOUS	*Z*		
Z5	Tobacco (e.g. cigarettes, cigars, cigarillos, loose tobacco, pipe, etc.)	x	

3. Detailed declaration

We will start from the situation where the calculation of your advance invoice includes all packaging sheets that belong to one of the product families listed in the table below (except A4, A5 and A9) and that contain plastic-based materials. These packaging sheets are in scope.

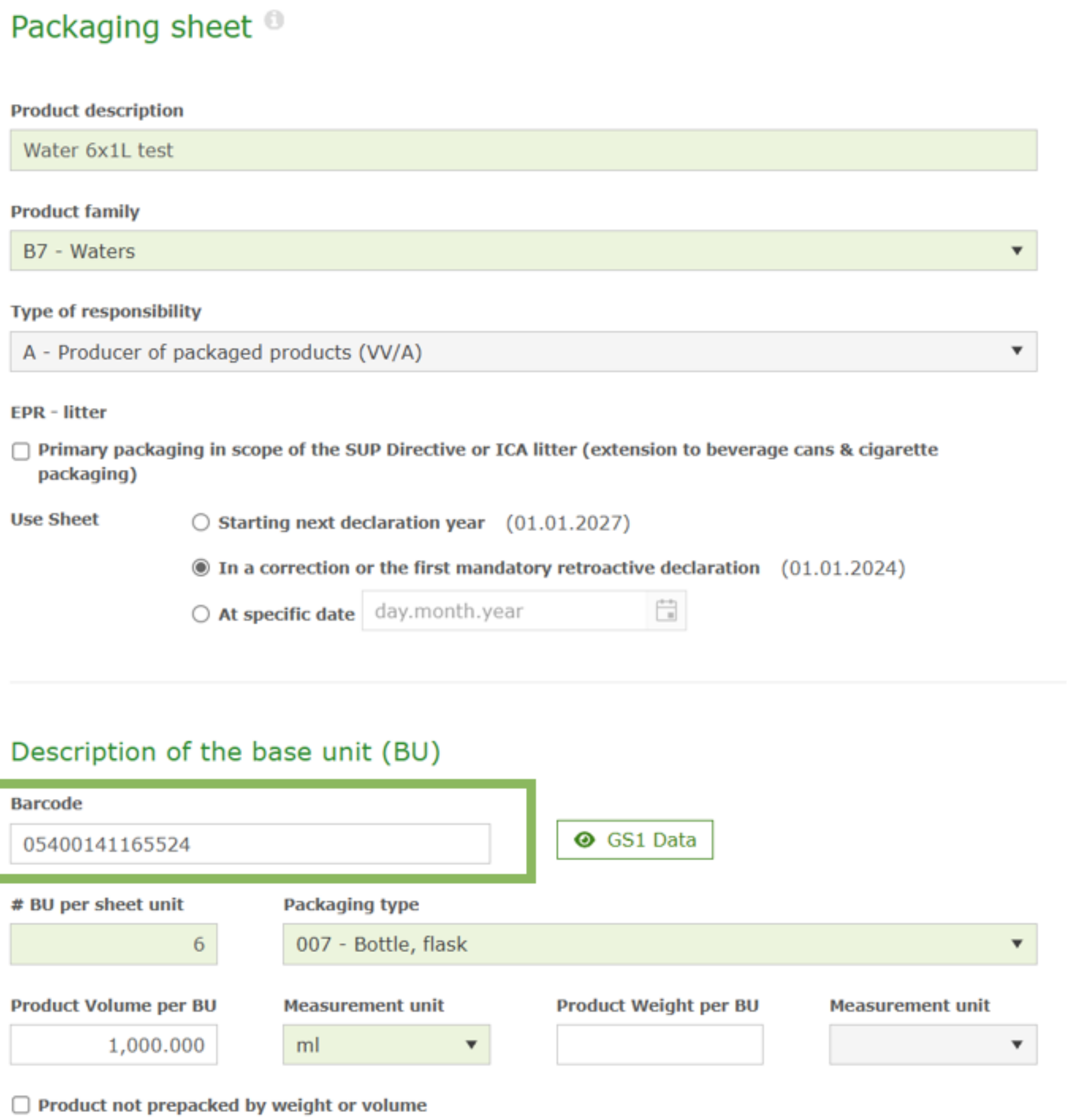
FOOD	*A*	*In scope*	*Out-of-scope*
A1	Spreads, jams and honey	x	
A2	Fruit and vegetables (fresh, frozen, canned and prepared)	x	
A3	Biscuits, pastries, bread, pasta and similar products	x	
A4	Coffee, tea & other instant drinks		x
A5	Oils and fats		x
A6	Sugar, confectionary, chocolate and similar products	x	
A7	Soups & ready-made dishes	x	
A8	Sauces and spices	x	
A9	Meat & fish (fresh, frozen, canned and prepared)		x
A10	Dairy products (excluding drinks), butter, cheese and similar products	x	
A11	Other food products (e.g. savoury biscuits, crisps, vinegar, soya-based products, etc.)	x	
DRINKS	*B*		
B1	Beer	x	
B2	Fruit and vegetable juice	x	
B3	Milk	x	
B4	Sodas, colas, lemonades and syrups	x	
B5	Spirits, aperitifs and brandies	x	
B6	Wines, champagnes, sparkling wines and ciders	x	
B7	Waters	x	
SERVICE PACKAGING	*Y*	x	
MISCELLANEOUS	*Z*		
Z5	Tobacco (e.g. cigarettes, cigars, cigarillos, loose tobacco, pipe, etc.)	x	

Are there any packaging types (or packaging components) here that you think fall outside the scope of the litter tax? If so, you can add information to your detailed declaration in three ways: by adding the GTIN code(s) (3.1), by using the check box (3.2) or by making changes at material level (3.3).

3.1. Adding GTIN codes

Adding GTIN codes enables Fost Plus to retrieve the Global Product Classification (GPC) code from GS1 provided that you have shared the data with Fost Plus in your GS1 environment. Once you have uploaded the GTIN codes, contact your account manager or Customer Service so that they can tick or untick the EPR litter checkbox on your behalf based on this information.

Please note that the GPC code does not necessarily contain all the information required to exclude your packaging from the litter tax. Other factors, such as portion size and volume, may also play a role. In certain cases, it will therefore still be necessary to manually deselect the packaging using the EPR litter checkbox (see 3.2).


Packaging sheet

Product description

Water 6x1L test

Product family

B7 - Waters

Type of responsibility

A - Producer of packaged products (VV/A)

EPR - litter

☐ Primary packaging in scope of the SUP Directive or ICA litter (extension to beverage cans & cigarette packaging)

Use Sheet

○ Starting next declaration year (01.01.2027)

◉ In a correction or the first mandatory retroactive declaration (01.01.2024)

○ At specific date day.month.year

Description of the base unit (BU)

Barcode

05400141165524

GS1 Data

BU per sheet unit

6

Packaging type

007 - Bottle, flask

Product Volume per BU

1,000.000

Measurement unit

ml

Product Weight per BU

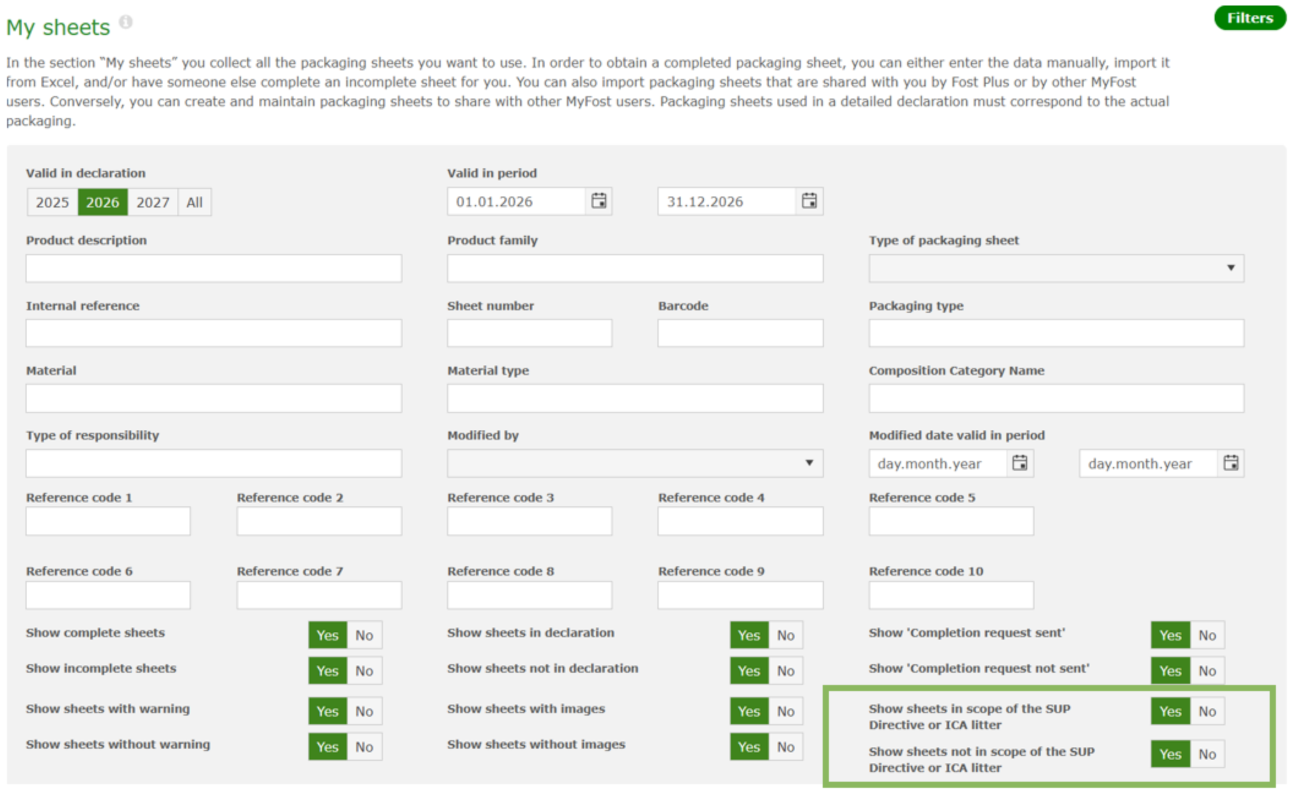
Measurement unit

☐ Product not prepacked by weight or volume

3.2. EPR litter checkbox

Each packaging sheet includes an EPR litter checkbox. This checkbox is automatically pre-filled based on the information provided in the previous step (3.1), but you can tick or untick it manually if it has not been filled in correctly.

Tip: using the search function in your packaging sheets library (see the 'Packaging Sheets' tab), you can generate an overview of all packaging sheets that have been ticked or unticked.



3.3. Enrichment of data at material level

a. Out-of-scope primary packaging component

- In the case of wrappers and bags (made of flexible material), individually packaged products fall within the scope of the litter tax. The outer packaging that contains the individually packaged products is not subject to the litter tax, regardless of the material it is made from.
- Paper/cardboard from primary packaging that is classified as a composite material (002-B, 002-C or 012) and does not contain any plastic is also exempt from the litter tax. Examples include primary packaging components that combine paper and aluminium, or waxed paper bread bags.

These components will not be included in the advance invoice if you add the abbreviation 'OOS/' (out-of-scope) to the description of the primary packaging component.

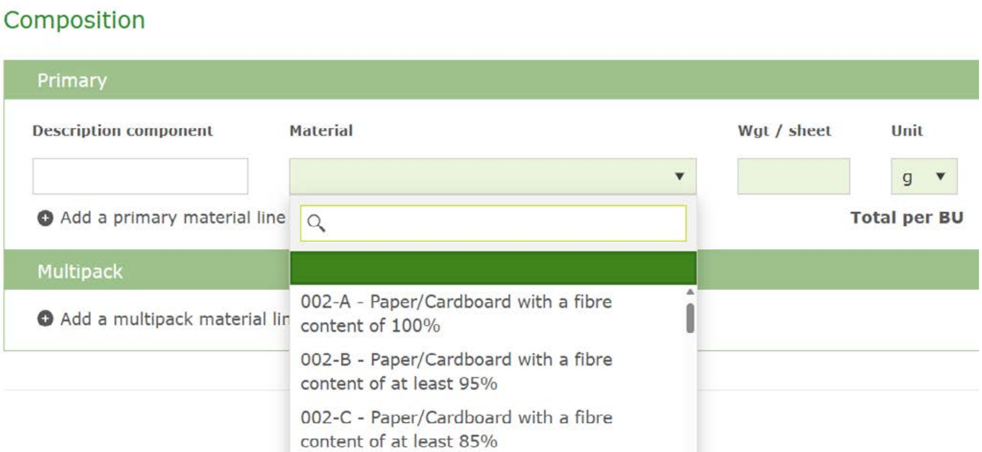
Add the code OOS/ **before** the existing description of the packaging component.
Even if the 'component description' field is left blank, you must use the code OOS/ to exclude the packaging component from the scope of the litter tax.

An example to illustrate this: 12 individually wrapped chocolate bars made of PP, with a plastic outer wrapper made of PE.

b. Paper/cardboard split

Paper/cardboard consisting of 100% paper fibre is exempt from the litter tax. We have therefore introduced material code 002-A, which is the only one of the three sub-categories that falls outside the scope of the litter tax.

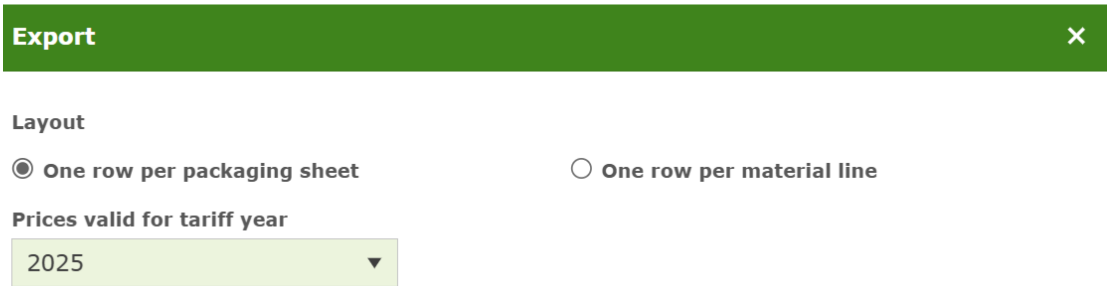
Material code 002 (paper/cardboard with a fibre content of at least 85%) has been given a new label: 002-C.



3.4. How can I upload the GTIN code and/or the EPR litter checkbox in bulk?

If you want to edit a large amount of data in bulk, proceed as follows:

1. go to your library in MyFost via the ‘Packaging sheets’ tab
2. click the ‘Export’ button at the bottom
3. select the packaging sheets you wish to edit and click ‘Next’
4. select the desired file layout and click ‘Export’



To add extra information to your packaging sheets, you must choose the ‘one row per packaging sheet’ layout.

5. retrieve the file via the ‘Import/Export monitor’ tab
6. open the file and edit it as required.

Expected value for adding ‘EPR litter checkbox’ in Excel import: TRUE/FALSE

AA	AB	AC
DISCOURAGEDPACKAGINGTYPE	IN_SCOPE_SUP_AND_ICA	SINGLESERVEUNITDOSEWEIGHT
	FALSE	
	FALSE	
	TRUE	
	TRUE	

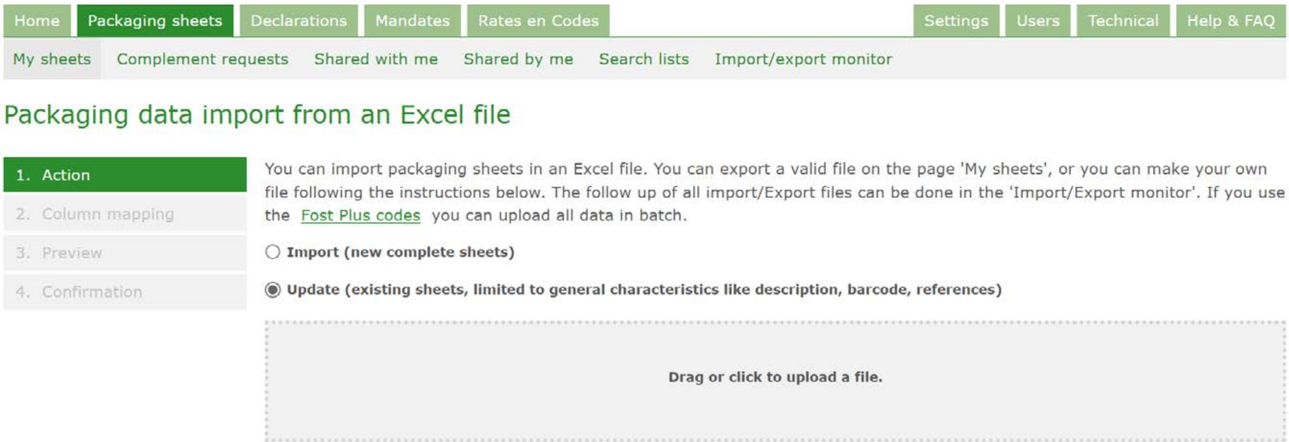
NOTE!

Only edit the values you actually want to edit, as the data from your declaration will be overwritten automatically. For example, if you clear a field that already contained values and then import the modified files, this field will also be empty in the packaging sheet.
To avoid inadvertently overwriting data, we recommend that you import only the relevant columns and delete the other columns from the Excel file.

7. Import the edited file. To do this, go to your library and click on the 'Import' button.

Select the 'Update' option to update existing packaging sheets. This is only possible when adding barcodes (see 3.1) or the EPR litter checkbox (see 3.2).

Uploading the data enrichment from 3.3 in batches must be done by creating new packaging sheets. If you wish, we can assist you with this. Do not hesitate to contact Customer Service or your account manager.



How long do I have to amend my declaration?

You still have until 15 September 2026 to further enrich your 2025 declaration. To add barcodes (3.1), manually adjust the EPR litter checkbox (3.2), or enrich data at material level (3.3), you need to request a correction to your declaration in MyFost. You can also adjust barcodes and the EPR litter checkbox in bulk (3.4), without requesting a correction.

Note: The advance invoices will be calculated based on the information in MyFost on 15 September 2026. If the information is incorrect or incomplete, your advance invoice may be too high or too low compared with the final calculation.

Don't have time to make all the changes? In that case, we recommend focusing on the most crucial categories first. In any case, the final calculation will be based on your 2026 declaration, which you will submit until the end of February 2027 and to which you can continue to add further details until then.

Any questions?

As always, feel free to contact your account manager or our Customer Service team with any questions you may have. We will be happy to help!