KIENZLER | WOLF
CREATING VALUES

The new EU Packaging Regulation (PPWR)

What Swiss companies making DDP deliveries into the EU need to know.

1. What is the PPWR – and what is it meant to achieve?

Regulation (EU) 2025/40 (PPWR) is directly applicable in all Member States from 12 August 2026 and replaces the previous Packaging Directive. The aim is less packaging waste and a genuine circular economy – recyclability, minimum recycled content, packaging minimization, backed by uniform rules across the internal market. The key point for you: every role in the supply chain is defined and carries its own set of obligations.

2. Two axes of responsibility

Product law - conformity	Waste law - EPR
TRIGGER: *First Placing on the Market* Manufacturer: responsible for conformity Importer: verifies and holds documentation, is liable (Art. 18 PPWR)	**TRIGGER:** *Place where waste arises, per Member State* Producer: LUCID registration, take-back scheme, volume reporting & disposal financing (Art. 44 PPWR, Sec. 5 VerpackDG)

Both Axes must be covered. Responsibility for both can rest with the same party, but it does not do so automatically.

3. DDP, customs cleared and import VAT paid: where the legal regimes diverge

Swiss companies that deliver into the EU DDP, customs cleared and import VAT paid under their own tax number are able to act. But only in two out of three legal regimes:

●	**Customs law**	On import at the border customs offices of the Lörrach, Singen and Ulm main customs districts, the Swiss company acts as declarant / customs debtor.
●	**VAT law**	Import VAT paid is deducted as input VAT through the periodic preliminary VAT returns filed with the tax office in Konstanz.
●	**PPWR**	No EU-established importer. A VAT registration does not qualify as establishment under the PPWR; an EU-incorporated legal person is required (See C(2026) 3702).

4. Why authorised representatives do not fully solve the problem

On the EPR axis, the Swiss company can appoint an authorised representative to assume extended producer responsibility in its own name (§5 VerpackDG). The importer's product-law obligations (checking conformity, documentation, labelling) remain in place, however, and continue to require that the importer be established in the Union (Art. 18 PPWR).

5. The legally sound solution: a lean EU GmbH

A lean GmbH of your own at our address in Konstanz establishes your company in the Union, gives you legal certainty, and meets both requirements in a single entity: importer (product law) and producer (EPR). The model scales across all your products and EU target markets, without a patchwork of authorised representatives in various countries.

For over 25 years we have supported Swiss industrial and trading companies in developing the EU market to best effect, and we are the leading experts in structuring cross-border transactions with legal certainty. If we have sparked your interest, we look forward to hearing from you!

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