

# SUP – OBLIGATIONS SUMMARY

| <b>SUBJECT SCOPE - TRADE/DISTRIBUTION</b>   |   |  |  |
|---|---|--|--|
| <b>Task</b>   | <b>Detailed provision</b>   | <b>The entity to which the task applies</b>  | <b>Detailed requirements</b>   |
| <p><b>Collecting fees from the end user.</b></p> <p><i>End user – an entity purchasing single-use plastic products, single-use plastic packaging or drinks and foods in single-use plastic packaging for their own use, without further resale.</i></p> | <p>Article 3b items 1 and 2</p> <p>effective as of 1 January 2024</p> | <p>An entrepreneur running a retail trade unit, wholesale trade unit or catering unit.</p> <p>An entrepreneur offering drinks or foods in disposable plastic packaging through vending machines, including those located in places other than retail units, wholesale units or catering units.</p> | <p>Charging a fee when the following packaging is made available to the end user:</p> <ol style="list-style-type: none"> <li>1) beverage cups including their lids;</li> <li>2) food containers, including boxes, with or without lids, used for foods that are:               <ol style="list-style-type: none"> <li>a) intended for direct consumption, on-site or for take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing, such as preparation, cooking, or heating,</li> </ol> </li> </ol> <p>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food.</p> <p>The fee to be charged is:</p> <ol style="list-style-type: none"> <li>1) PLN 0.20 for 1 item of beverage cups, including their lids;</li> <li>2) PLN 0.25 for 1 item of food containers, including containers such as boxes, with or without a lid, used for foods</li> </ol> |
| <p><b>Transferring fees to the account of the Marshal's Office.</b></p>   | <p>Article 3d</p> <p>effective as of 1 January 2024</p>               | <p>An entrepreneur running a retail trade unit, wholesale trade unit or catering unit.</p>   | <p>The obligation to transfer fees collected from end users to the account of the Marshal's Office:</p> <ol style="list-style-type: none"> <li>1) PLN 0.20 for 1 item of beverage cups, including their lids;</li> <li>2) PLN 0.25 for 1 item of food containers, including containers such as boxes, with or without a lid, used for foods.</li> </ol> <p>Method of transferring fees:</p>  |



| <b>SUBJECT SCOPE - TRADE/DISTRIBUTION</b> |  |   |  |
|---|--|---|--|
| <b>Task</b>                               | <b>Detailed provision</b>                                      | <b>The entity to which the task applies</b>   | <b>Detailed requirements</b>   |
|   |  |   | To a separate bank account kept by the marshal of the voivodship competent for the place of collection, by March 15 of the year following the calendar year in which fees were collected.  |
| <b>Keeping records.</b>                   | Article 3h items 1 and 2<br><br>effective as of 1 January 2024 | An entrepreneur running a retail trade unit, wholesale trade unit or catering unit.<br><br>An entrepreneur offering drinks or foods in disposable plastic packaging through vending machines, including those located in places other than retail units, wholesale units or catering units. | <p>Keeping records of packaging purchased and issued to end users:</p> <ol style="list-style-type: none"> <li>1) beverage cups including their lids;</li> <li>2) food containers, including containers such as boxes, with or without lids, used for foods that are:               <ol style="list-style-type: none"> <li>a) intended for direct consumption, on-site or for take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing, such as preparation, cooking, or heating,</li> </ol> </li> </ol> <p>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food.</p> <p>Method of keeping records:</p> <ul style="list-style-type: none"> <li>✓ on paper or electronically,</li> <li>✓ for each unit separately,</li> <li>✓ archiving for 5 years, counting from the end of the calendar year to which the information relates.</li> </ul> |
| <b>Reporting to BDO (Waste Database).</b> | Article 3h item 3<br><br>effective as of 1 January 2024        | An entrepreneur running a retail trade unit, wholesale trade unit or catering unit.   | <p>Submission of an annual report to BDO on the number of packages purchased and issued to end users:</p> <ol style="list-style-type: none"> <li>1) beverage cups including their lids;</li> <li>2) food containers, including containers such as boxes, with or without lids, used for foods that are:</li> </ol>   |





| <b>SUBJECT SCOPE - TRADE/DISTRIBUTION</b>     |  |  |   |
|---|--|--|---|
| <b>Task</b>                                   | <b>Detailed provision</b>                        | <b>The entity to which the task applies</b>  | <b>Detailed requirements</b>  |
|   |  | An entrepreneur offering drinks or foods in disposable plastic packaging through vending machines, including those located in places other than retail units, wholesale units or catering units. | <ul style="list-style-type: none"> <li>a) intended for direct consumption, on-site or for take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing, such as preparation, cooking, or heating,</li> </ul> <p>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food.</p> <p>Deadline: March 15 for the previous year.</p>  |
| Ensuring the availability of other packaging. | Article 3b item 3<br>effective as of 1 July 2024 | An entrepreneur running a retail trade unit, wholesale trade unit or catering unit.  | <p>Ensure the availability of similar packaging made of non-plastic materials, including non-biodegradable plastics, or reusable packaging when the following packaging is made available to end-users:</p> <ul style="list-style-type: none"> <li>1) beverage cups including their lids;</li> <li>2) food containers, including containers such as boxes, with or without lids, used for foods that are:               <ul style="list-style-type: none"> <li>a) intended for direct consumption, on-site or for take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing, such as preparation, cooking, or heating,</li> </ul> </li> </ul> <p>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food.</p> |






| <b>SUBJECT SCOPE – LAUNCHING</b>   |  |   |  |
|--|--|---|--|
| <b>Task</b>  | <b>Detailed provision</b>                            | <b>The entity to which the task applies</b>                                 | <b>Detailed requirements</b>   |
| <p><b>Launching ban.</b></p> <p><i>Launching – this is understood as the first delivery of the product on the territory of the country,</i></p> <p><i>as part of a business activity, paid or free of charge, for the purposes of distribution, consumption, application or use, including for one’s own needs</i></p> | <p>Article 3i</p> <p>effective as of 24 May 2023</p> | <p>An entrepreneur launching disposable plastic products on the market.</p> | <p>Ban on launching products made of oxo-degradable plastics and disposable plastic products:</p> <ol style="list-style-type: none"> <li>1) cotton buds, with the exception of cotton buds intended for medical purposes in accordance with the definition of a medical device referred to in Article 2(1) of Regulation (EU) 2017/745 of the European Parliament and of the Council of 5 April 2017 on medical devices, amending Directive 2001/83/EC, Regulation (EC) No. 178/2002 and Regulation (EC) No. 1223/ 2009 and repealing Council Directives 90/385/EEC and 93/42/EEC (OJEU L 304, 22 November 2011, p. 64);</li> <li>2) cutlery (forks, knives, spoons, chopsticks);</li> <li>3) plates;</li> <li>4) straws, with the exception of straws intended for medical purposes in accordance with the definition of a medical device referred to in Article 2(1) of Regulation (EU) 2017/745 of the European Parliament and of the Council of 5 April 2017 on medical devices, amending Directive 2001/83/EC, Regulation (EC) No. 178/2002 and Regulation (EC) No. 1223/ 2009 and repealing Council Directives 90/385/EEC and 93/42/EEC;</li> <li>5) beverage stirrers;</li> <li>6) sticks attached to and held onto balloons, including stick mechanisms, with the exception of balloons for industrial or other professional use which are not distributed to consumers;</li> <li>7) food containers made of expanded polystyrene, i.e. containers such as boxes, with or without a lid, used for foods that are:             <ol style="list-style-type: none"> <li>a) intended for direct consumption, on-site or for take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing such as preparation, cooking, or heating</li> </ol> </li> </ol> |




| <b>SUBJECT SCOPE – LAUNCHING</b> |   |   |   |
|----------------------------------|---|---|---|
| <b>Task</b>                      | <b>Detailed provision</b>                 | <b>The entity to which the task applies</b>   | <b>Detailed requirements</b>  |
|                                  |   |   | <p>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food;</p> <p>8) beverage containers made of expanded polystyrene, including their lids;</p> <p>9) beverage cups made of expanded polystyrene, including their lids.</p>                    |
| Product labelling.               | Article 3j<br>effective as of 24 May 2023 | <p>An entrepreneur launching disposable plastic products:</p> <ol style="list-style-type: none"> <li>1) sanitary napkins, tampons, and tampon applicators;</li> <li>2) wet wipes, i.e., pre-moistened personal care wipes and pre-moistened household wipes;</li> <li>3) pre-moistened wipes for household use;</li> <li>4) tobacco products with filters containing plastics and filters containing plastics sold for use with tobacco products;</li> <li>5) beverage cups.</li> </ol> | <p>Labelling according to the following specimens:</p> <p>Sanitary napkins and wet wipes</p>  <p>tampons and applicators for tampons</p>  <p>Tobacco products and filters for tobacco products</p> |



**SUBJECT SCOPE – LAUNCHING**

| Task | Detailed provision | The entity to which the task applies | Detailed requirements   |
|------|--------------------|--------------------------------------|---|
|      |                    |                                      | <div data-bbox="1218 256 1527 419">  </div> <p data-bbox="1205 523 1594 545">Beverage cups made partly of plastic</p> <div data-bbox="1218 588 1527 751">  </div> <p data-bbox="1205 799 1805 821">Beverage cups made entirely of plastic (printed labelling)</p> <div data-bbox="1218 866 1527 1029">  </div> <p data-bbox="1205 1082 1792 1104">All-plastic beverage cups (engraved/debossed labelling)</p> |



| <b>SUBJECT SCOPE – LAUNCHING</b>  |   |  |  |
|-----------------------------------|---|--|--|
| <b>Task</b>                       | <b>Detailed provision</b>                           | <b>The entity to which the task applies</b>  | <b>Detailed requirements</b>   |
|                                   |   |  |  <p>IMPORTANT:</p> <p>Products launched before the date of entry into force of the Act may be sold or transferred free of charge to buyers within the territory of the country or used for personal purposes until the stocks of these products are exhausted.</p>  |
| <b>Obligation to pay the fee.</b> | Article 3k item 1<br>effective as of 1 January 2024 | <p>An entrepreneur launching:</p> <ol style="list-style-type: none"> <li>1) food containers, i.e. containers such as boxes, with or without lids, used for foods which are:               <ol style="list-style-type: none"> <li>a) intended for direct consumption, on-site or take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing, such as preparation, cooking, or heating,</li> </ol> <p>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food;</p> </li> <li>2) packets and wrappers made of flexible materials containing foods intended to</li> </ol> | <p>Paying an annual fee to cover the costs of:</p> <ol style="list-style-type: none"> <li>1) collection of waste from products of the same type that it launched, left in public waste collection systems, including the costs of setting up and maintaining these systems, transporting this waste and its processing;</li> <li>2) clean up, transport and process waste from products of the same type as waste from products that it launched.</li> </ol> <p>Fee calculation method:</p> <ul style="list-style-type: none"> <li>✓ the product of the fee rate specified in the regulations issued and, respectively, the weight or number of products launched in a given year.</li> </ul> <p>The amount of the fee:</p> <ul style="list-style-type: none"> <li>✓ PLN 0.10/kg (except for tobacco products, for which the rate is PLN 0.01/unit)</li> </ul> |



| <b>SUBJECT SCOPE – LAUNCHING</b> |   |  |   |
|----------------------------------|---|--|---|
| <b>Task</b>                      | <b>Detailed provision</b>                               | <b>The entity to which the task applies</b>  | <b>Detailed requirements</b>  |
|                                  |   | <p>be eaten directly from the packet or wrapper without any further processing;</p> <ol style="list-style-type: none"> <li>3) beverage containers with a capacity of up to three litres, i.e. containers used to contain beverages, such as beverage bottles, including their caps and lids, and composite beverage packaging, including their caps and lids, excluding glass or metal beverage containers beverages whose caps and lids are made of plastic;</li> <li>4) beverage cups including their lids;</li> <li>5) lightweight plastic shopping bags, as defined in Article 8(15a)(a) of the Act of 13 June 2013 on the management of packaging and packaging waste;</li> <li>6) tobacco products with filters containing plastics and filters containing plastics sold for use with tobacco products.</li> </ol> | <p>Payment method:</p> <ul style="list-style-type: none"> <li>✓ by March 15 for the previous calendar year,</li> <li>✓ to the account of the marshal's office competent for the entrepreneur's seat.</li> </ul> <p>IMPORTANT:</p> <p>In the case of tobacco products, unit products are considered to be the aggregate of the products contained in individual packages in which these products are offered to end users. So in this case a unit is, for example, a pack of cigarettes.</p>   |
| Obligation to pay the fee.       | Article 3k item 2<br><br>effective as of 1 January 2024 | <p>An entrepreneur launching:</p> <ol style="list-style-type: none"> <li>1) wet wipes including pre-moistened wipes for personal care and pre-moistened wipes for household use;</li> <li>2) balloons, with the exception of balloons for industrial or other professional use which are not distributed to consumers.</li> </ol>  | <p>Paying an annual fee to cover the costs of:</p> <ol style="list-style-type: none"> <li>1) cleaning up and transporting and processing waste from products of the same type as waste from products that it has launched.</li> </ol> <p>The amount of the fee:</p> <ul style="list-style-type: none"> <li>✓ PLN 0.01/unit</li> </ul> <p>Payment method:</p> <ul style="list-style-type: none"> <li>✓ by March 15 for the previous calendar year,</li> <li>✓ to the account of the marshal's office competent for the seat.</li> </ul> <p>IMPORTANT:</p> <p>In the case of tissues and balloons, unit products are collectively considered to be pre-packaged products in which these</p> |





| <b>SUBJECT SCOPE – LAUNCHING</b> |  |   |   |
|----------------------------------|--|---|---|
| <b>Task</b>                      | <b>Detailed provision</b>                            | <b>The entity to which the task applies</b>   | <b>Detailed requirements</b>  |
|                                  |  |   | products are offered to end-users. So in this case a unit is, for example, a pack of tissues.   |
| Keeping records.                 | Article 3o item 1<br><br>effective as of 24 May 2023 | <p>An entrepreneur launching:</p> <ol style="list-style-type: none"> <li>1) food containers, i.e. containers such as boxes, with or without lids, used for foods which are:               <ol style="list-style-type: none"> <li>a) intended for direct consumption, on-site or take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing, such as preparation, cooking, or heating,</li> </ol> </li> <li>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food;</li> <li>2) packets and wrappers made of flexible materials containing foods intended to be eaten directly from the packet or wrapper without any further processing;</li> <li>3) beverage containers with a capacity of up to three litres, i.e. containers used to contain beverages, such as beverage bottles, including their caps and lids, and composite beverage packaging, including their caps and lids, excluding glass or metal beverage containers beverages whose caps and lids are made of plastic;</li> <li>4) beverage cups including their lids;</li> <li>5) lightweight plastic shopping bags, as defined in Article 8(15a)(a) of the Act of 13 June 2013 on the management of packaging and packaging waste;</li> </ol> | <p>Keeping records of the weight and number of products launched in a given calendar year.</p> <p>Method of keeping records:</p> <ul style="list-style-type: none"> <li>✓ on paper or electronically,</li> <li>✓ archiving for 5 years, counting from the end of the calendar year to which the information relates.</li> </ul> |



| <b>SUBJECT SCOPE – LAUNCHING</b>           |  |  |  |
|--|--|--|--|
| <b>Task</b>                                | <b>Detailed provision</b>  | <b>The entity to which the task applies</b>  | <b>Detailed requirements</b>   |
|  |  | <ul style="list-style-type: none"> <li>6) tobacco products with filters containing plastics and filters containing plastics sold for use with tobacco products;</li> <li>7) wet wipes including pre-moistened wipes for personal care and pre-moistened wipes for household use;</li> <li>8) balloons, with the exception of balloons for industrial or other professional use which are not distributed to consumers.</li> </ul>  |  |
| <b>Additional records.</b>                 | <p>Article 30 item 2</p> <p>effective as of 24 May 2023</p>        | <p>An entrepreneur launching:</p> <ul style="list-style-type: none"> <li>a) food containers, i.e. containers such as boxes, with or without lids, used for foods which are:               <ul style="list-style-type: none"> <li>a) intended for direct consumption, on-site or take-away,</li> <li>b) usually eaten directly from the container</li> <li>c) ready to eat without further processing, such as preparation, cooking, or heating,</li> </ul> </li> <li>– including containers for fast food or other foods ready for immediate consumption, with the exception of beverage containers, plates and packages and wrappers containing food;</li> <li>b) beverage cups, including their lids.</li> </ul> | <p>Keeping records in accordance with the data format set out in Commission Implementing Decision (EU) 2022/162 of 4 February 2022 laying down rules for the application of Directive (EU) 2019/904 of the European Parliament and of the Council as regards the calculation, verification, and reporting of reductions in the use of certain products single-use plastics and measures introduced by Member States to achieve such a reduction (OJEU L 26 of February 2022, p. 19).</p> |
| <b>Financing of educational campaigns.</b> | <p>Article 11b items 1-5</p> <p>effective as of 1 January 2024</p> | <p>An entrepreneur launching:</p> <ul style="list-style-type: none"> <li>1) tobacco products with filters containing plastics and filters containing plastics sold for use with tobacco products;</li> <li>2) wet wipes, i.e., pre-moistened personal care wipes and pre-moistened household wipes;</li> </ul>   | <p>The entrepreneur fulfilling the obligation to finance educational campaigns:</p> <ul style="list-style-type: none"> <li>1) allocates funding, by 1 March of the year following the year to which the fee applies, to public educational campaigns, or</li> <li>2) contributes funding to a separate bank account of the competent marshal's office by March 15 of the year following the year to which the fee applies, for public educational campaigns.</li> </ul>                  |



| <b>SUBJECT SCOPE – LAUNCHING</b>   |   |   |   |
|--|---|---|---|
| <b>Task</b>  | <b>Detailed provision</b>   | <b>The entity to which the task applies</b>   | <b>Detailed requirements</b>  |
|  |   | 3) balloons, except balloons for industrial or other professional use which are not distributed to consumers;<br>4) lightweight plastic shopping bags under Article 8(15a)(a) of the Act of 13 June 2013 on the management of packaging and packaging waste;<br>5) sanitary napkins, tampons, and tampon applicators. | Fee calculation method:<br><br><ul style="list-style-type: none"> <li>✓ the product of the rate and, respectively, the weight or number of items launched in the calendar year to which the fee applies.</li> </ul> Rates:<br><br><ul style="list-style-type: none"> <li>✓ PLN 0.05 per 1 kg – applies to light plastic shopping bags;</li> <li>✓ PLN 0.01 for 10 items of products launched –applies to tobacco products with filters containing plastics and filters containing plastics sold for use together with tobacco products;</li> <li>✓ PLN 0.01 per item of products launched – applies to wet wipes, balloons, sanitary napkins, tampons, and tampon applicators.</li> </ul> IMPORTANT:<br><br>An entrepreneur launching tobacco products with filters containing plastics and filters containing plastics sold for use together with tobacco products pays the fee only to the account of the office – it is not possible to finance the campaign in any other way. |
| Ensuring that packaging, including its plastic caps and lids, contains a | Article 14a of the Packaging Act<br><br>effective as of 24 May 2023 | Entity launching products for beverage packaging, i.e. disposable bottles made of plastic with a capacity of up to three litres.  | 1. The weight share of recycled plastics in beverage packaging which are disposable plastic bottles with a capacity of up to three litres, the main component of which is polyethylene terephthalate, in a given calendar year is the value of the quotient (expressed as a percentage) of the mass of recycled plastics used in the said calendar year for the production of beverage packaging which are disposable bottles of up to three litres capacity, the main component of which is  |



| <b>SUBJECT SCOPE – LAUNCHING</b>  |   |   |   |
|---|---|---|---|
| <b>Task</b>   | <b>Detailed provision</b>   | <b>The entity to which the task applies</b>   | <b>Detailed requirements</b>  |
| <p>proportion by weight of at least:</p> <p>1) from 2025 –</p> <p>25% of recycled plastics, if the main component of the packaging</p> <p>is polyethylene terephthalate ;</p> <p>2) from 2030 – 30% of recycled plastics.</p> |   |   | <p>polyethylene terephthalate, including their plastic caps and lids, and the mass of such packaging launched in that calendar year, including its plastic caps and lids.</p> <p>2. The weight share of recycled plastics in beverage packaging which are disposable plastic bottles with a capacity of up to three litres in a given calendar year is the value of the quotient (expressed as a percentage) of the mass of recycled plastics used in the said calendar year for the production of beverage packaging which are disposable bottles of up to three litres capacity, including their plastic caps and lids, and the mass of such packaging launched in that calendar year, including its plastic caps and lids.</p> <p>3. The entity launching products in such packaging is obliged to have documents confirming the fulfilment of the obligation and to store them for 5 years, counting from the end of the calendar year to which the documents relate.</p> |
| <p>Ensuring that the plastic caps and lids of these containers remain attached to them during the stage of intended use of the beverage.</p>  | <p>Article 14b of the Packaging Act</p> <p>effective as of 1 July 2024</p>        | <p>Entity launching products in disposable beverage packaging which are plastic containers with a capacity of up to three litres.</p> | <p>Plastic caps and lids do not include metal caps and lids with a plastic seal.</p>  |
| <p>Achieving the annual level of selective collection of packaging waste of:</p> <p>1) from 2025 – 77%;</p> <p>2) from 2029 – 90%.</p>  | <p>Article 21a item 1 of the Packaging Act</p> <p>effective as of 24 May 2023</p> | <p>Entity launching products in beverage packaging which are disposable plastic bottles with a capacity of up to three litres.</p>    | <p>1. The entity launching products in packaging performs the obligation on its own or through a packaging recovery organisation.</p> <p>2. The level of selective collection of packaging waste in a given calendar year is the percentage value of the quotient of the mass of packaging waste generated from packaging, collected selectively in that calendar year and the mass of this packaging launched in a given calendar year.</p>  |



## SUBJECT SCOPE – LAUNCHING

| Task   | Detailed provision  | The entity to which the task applies   | Detailed requirements  |
|--|---|--|--|
| <p>Keeping paper or electronic records containing information about:</p> <p>1) the weight of bottles in which the beverages were launched in a given calendar year,</p> <p>2) the weight share of recycled plastics in these bottles</p> <p>– broken down into bottles whose main component is polyethylene terephthalate, as well as other bottles.</p> | <p>Article 22 of the Packaging Act</p> <p>effective as of 24 May 2023</p> | <p>Introducing products in beverage packaging, being disposable plastic bottles with a capacity of up to three litres.</p> | <ol style="list-style-type: none"> <li>1. The weight share of recycled plastic in beverage packaging consisting of disposable plastic bottles with a capacity of up to three litres will be determined on the basis of records.</li> <li>2. In the event that the entity launching products in packaging does not keep records or keeps them in an unreliable manner, the mass of packaging in which the said entity has launched the products and their type will be determined by the voivodship marshal or the voivodship environmental protection inspector by means of an estimate.</li> <li>3. Estimation of the weight and determination of the type of packaging in which products in such packaging were launched is carried out using the comparative method: <ul style="list-style-type: none"> <li>• internal – consisting in estimating the weight and specifying the type of packaging in which the entity launching the products in packaging launched the products in a given calendar year, based on information on the weight and type of packaging in which the entity launched the products in previous calendar years;</li> <li>• external – consisting in estimating the weight and specifying the type of packaging in which the entity launching the products in packaging launched the products in a given calendar year, based on information on the weight and type of packaging in which another launching entity, conducting business activity on a similar scale, launched products in a given calendar year.</li> </ul> </li> <li>4. If the entity launching products in packaging does not keep records of the weight share of recycled plastics in disposable plastic bottles for beverages with a capacity of up to three litres, or records it in an unreliable manner, it is considered that this share has not been ensured.</li> </ol> |

