

Good morning,

Subject: Packaging Waste Export Recycling Notes (PERNs): regulatory expectations for 2027 accreditation

The Environment Agency is writing to set out our regulatory expectations for 2027 accreditation, specifically in relation to the use of interim sites for packaging waste exports.

Regulatory framework

Schedule 8 in the Producer Responsibility Obligations (Packaging and Packaging Waste) Regulations 2024 distinguishes between packaging waste exported directly to an overseas reprocessing site and packaging waste routed through an interim site before reaching the final overseas reprocessing site.

The conditions of accreditation (CoA) require PERNs to be issued only where the relevant Schedule 8 requirements are met.

For direct exports, where no interim site is used, PERNs may be issued by reference to the tonnage exported for recycling at the overseas reprocessing site, provided the exporter retains the required records, including records of the tonnage received at that site.

Where packaging waste is routed through an interim site, the exporter can only issue PERNs for the weight confirmed as received for recycling at the final overseas reprocessing site. For these purposes, the final overseas reprocessing site is the site at which the material is actually reprocessed into a finished recycled product or otherwise reaches the applicable end-of-waste standard. PERNs should not be issued by reference to receipt at an interim site, or any site that only sorts, stores, bulks, mixes, grades, splits or transfers material onward. The exporter must retain the required records and audit trail to demonstrate this. Any interim-site arrangement must also satisfy CoA 27(1)(c), so that at the point of export ownership either remains with the exporter or passes to the overseas reprocessing site.

Evidence expectations

The Environment Agency expects evidence chains to be complete and auditable before PERNs are issued. Evidence must:

- identify the waste type, material type, packaging content and any non-packaging fraction;
- support tonnage calculations through weighbridge records, sampling, composition assessments and allocation methodology;
- trace material from receipt through export to overseas receipt and recycling;
- demonstrate that the exporter retains ownership of the waste until it is transferred to the overseas reprocessing site, or that ownership passes directly to that site at the point of export;
- be capable of independent verification.

Use of interim sites

Interim sites are not prohibited by the regulations. However, interim-site arrangements involving sorting, mixing, bulking, regrading, splitting, redistribution or re-grading will generally not satisfy the Schedule 8 requirements for issuing PERNs. Only limited interim-site arrangements, such as storage-only arrangements, are capable of satisfying the regulations.

In those limited circumstances, the exporter must be able to demonstrate the final overseas reprocessor, the tonnage received for recycling at that facility, that ownership remains with the exporter or passes to the overseas reprocessing site, and a complete auditable trail linking the exported material to final recycling.

For 2027 accreditation, the Environment Agency will expect interim-site arrangements to meet these requirements before PERNs are issued. Arrangements that cannot maintain ownership, traceability and evidence through to final recycling will not be accepted for accreditation purposes.

There is no change to the treatment of glass exports to facilities that produce cullet meeting the end-of-waste criteria in Commission Regulation (EU) No 1179/2012.

If you have any questions about these expectations or how they may apply to 2027 accreditation arrangements, please contact the Environment Agency before submitting an application or advising others on related arrangements.

Environment Agency

Packaging Waste Team