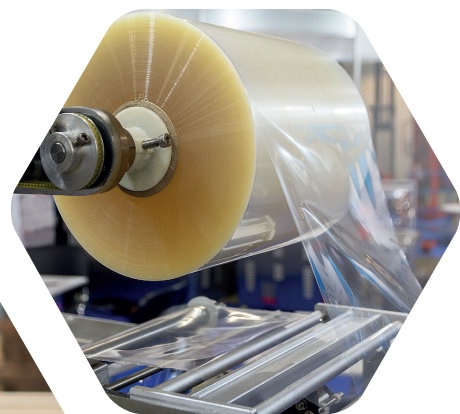


THE EU PACKAGING AND PACKAGING WASTE REGULATION (REGULATION [EU] 2025/40)

From Regulation to Action:
Navigating the New Packaging Rules



CONTENT

1. Introduction.....	3
2. Tackling PPWR Challenges with IFS.....	4
3. Launching compliance with the start and scope of application	5
4. Milestones of the PPWR	8
5. Navigating key requirements of the PPWR.....	9
6. Consequences of violation.....	12
Ready to take the next step?	12
Annex: Different actors within the PPWR.....	13

1. Introduction

The EU Packaging and Packaging Waste Regulation (PPWR) will become applicable from 12 August 2026 and represents a pivotal step in the European Green Deal's ambition to achieve climate neutrality by 2050. By harmonising packaging rules across Member States, the PPWR addresses the growing environmental and health impacts of packaging waste, which continues to rise despite previous legislation. In 2023, the EU generated 79.7 million tons of packaging waste, equivalent to 177.8 kg per person, with packaging accounting for 36 % of municipal solid waste. Approximately 40 % of plastics and 50 % of paper used in the EU are dedicated to packaging, and low reuse rates, insufficient collection, and limited recycling performance have created significant barriers to a low-carbon, circular economy ([Packaging waste statistics – Statistics Explained – Eurostat](#)).

The regulation introduces binding requirements that will reshape packaging design, production, and disposal across the EU. The PPWR is not merely a compliance measure; it is a driver of systemic market transformation. By establishing a single, harmonised framework, the regulation replaces fragmented national rules transposing the previous packaging and packaging waste directive (Directive 94/62/EC) and sets clear, actionable objectives:

- Minimise packaging and packaging waste
- Limit negative impacts on ecosystems and human health
- Enhance sustainability
- Ensure reusability or recyclability of all packaging
- Accelerate the transition toward a low-carbon circular economy

For companies, these objectives imply concrete requirements to be implemented. The PPWR specifically sets out various requirements for the sustainability of packaging. This regulation is characterised by an enormous level of detail and complexity. Many of the requirements will come into effect on a staggered basis or need to be further specified through delegated acts by the European Commission. The regulation introduces conformity assessment procedures for packaging, including the issuance of Declarations of Conformity (DoC). In addition, it establishes packaging requirements covering restrictions on substances of concern, recyclability, minimum recycled and bio-based content targets for plastic packaging, compostability, minimisation obligations, detailed reusability rules, and requirements for return and collection systems. To ensure market access for packaged products, remain competitive and avoid costly penalties, companies must start rethinking their packaging strategies now and comply with the PPWR requirements.

This whitepaper is designed to help companies understand the PPWR, its scope, goals, and implementation timeline(s). It also introduces the IFS solution approach through a PPWR Self-Assessment Questionnaire, enabling retailers and their partners to efficiently evaluate their current compliance status and define clear, pragmatic next steps to proactively meet PPWR requirements.

This whitepaper is structured into “IFS PPWR Conformance Solution” (Chapter 2), offering strategic insights into how companies can effectively implement the requirements. Following this, the whitepaper delves into the “Start and Scope of Application” (Chapter 3), detailing the PPWR's substantive scope of application. In addition, this chapter takes a closer look at the various roles defined by the PPWR. The “Milestones of the PPWR” (Chapter 4) provides a comprehensive overview of the core requirements, broken down according to their timeline. Additionally, the whitepaper highlights the “Key Requirements to comply with the PPWR” (Chapter 5), ensuring

companies are well-prepared. Finally, it addresses the “Consequences of Violation” (Chapter 6), emphasising the importance of complying with the PPWR to avoid potential penalties. By translating legal requirements into actionable measures, this whitepaper supports organisations in reviewing their implementation status and preparing for PPWR compliance.

2. Tackling PPWR Challenges with IFS

As the regulatory landscape becomes increasingly complex, especially regarding the new requirements for packaging and packaging waste under the PPWR, many companies struggle to translate these requirements into concrete implementation steps. The PPWR presents a particular challenge due to its role-specific obligations. Actors across the packaging supply chain are subject to clearly differentiated legal requirements depending on their function. This high level of complexity requires companies not only to understand the regulation in detail, but also to accurately determine which obligations apply to them and within which compliance timelines. IFS supports affected companies in navigating this transition by offering a structured approach for reviewing the implementation status of PPWR requirements. To address the most pressing challenges, IFS has developed the PPWR Conformance Self-Assessment for private label suppliers as part of its Supply Chain Solutions portfolio. It encompasses a comprehensive questionnaire that enables retailers and private label owners to systematically assess their private label suppliers’ compliance status, identify risk areas, and define clear action priorities. The PPWR Conformance Self-Assessment breaks down the complexity of the regulation into targeted questions supported by evidence-based criteria. The questionnaire consists for its 2026 scope of total 18 questions structured across 2 chapters aligned with the structure of the PPWR, guiding companies through relevant PPWR aspects relevant for the role of a private label supplier. All questions are structured by packaging type and the year of application, allowing companies to assess their responsibilities with precision and avoid addressing non-applicable requirements.

By offering an easy-to-use format based on closed questions and clearly defined evidence requirements for each question, the questionnaire facilitates an efficient internal review process while fostering organisational awareness of PPWR requirements. By this approach, IFS empowers companies to take a confident step toward compliance, reduce regulatory uncertainty, enhance transparency, and ultimately strengthen consumer trust. Moreover, IFS will offer an IFS PPWR Conformance Check as an in-depth further evaluation of PPWR-relevant requirements, which can be conducted through a third-party audit, for example, as part of an IFS Food or IFS Broker audit.

With the necessary expertise and methodology, IFS supports companies transforming regulatory challenges into opportunities for more credible communication, improved sustainability performance, and competitive differentiation in a market that increasingly values authenticity and compliance. By using the PPWR Conformance Self-Assessment, retailers can efficiently assess their current compliance status and define clear next steps toward meeting PPWR requirements in a pragmatic way. Moreover, the Self-Assessment fosters more efficient collaboration across the supply chain by creating a shared, structured understanding of role-specific obligations and packaging requirements, reducing friction and improving transparency between partners.

3. Launching compliance with the start and scope of application

The PPWR comprehensively applies to all types of packaging and packaging waste. The term “packaging” is broadly defined as an item, irrespective of the materials from which it is made, intended for use by an economic operator to contain or protect, handle, deliver, or present products to another economic operator or to an end user (i.e. customer or consumer), and can be differentiated by packaging format based on its function, material, and design.

Packaging under the PPWR includes, in particular:

- Sales packaging, e.g. primary packaging material, comprised of a sales unit consisting of product and/or primary packaging to the end user/consumer at the point of sale (e.g. milk carton)
- Grouped packaging (secondary) packaging material, conceived to contain a number of units at the point of sale or to contain the primary package (e.g. multipack bundling several milk cartons or bag-in-box cereal)
- Transport (tertiary) packaging material, conceived as to facilitate the handling and transport of sales units or groupings of sales units for product protection from handling and transport, excluding containers for road, rail, ship and air (e.g. corrugated containers, shrink wrap, strapping)
- E-commerce protective packaging (secondary or tertiary packaging) material, used for the delivery of products to an online end user; unlike B2B transport packaging, e-commerce packaging typically becomes consumer waste

The PPWR addresses the entire packaging supply chain and applies to different actors involved. The actors (so-called economic operators under the PPWR) include suppliers, manufacturers, authorised representatives, importers, (final) distributors and fulfilment service providers. For the purpose of Extended Producer Responsibility (EPR), the role of a producer is also important. To achieve its objectives of waste reduction and circularity, the PPWR assigns specific tasks and responsibilities to these actors across the entire packaging supply chain.

Companies must determine PPWR roles with particular care, as the different roles entail significantly divergent obligations. Contractual arrangements are also of great importance in this context, since roles can, to some extent, be contractually determined and specific obligations delegated.

The role of each company depends on various factors, such as the activities performed (e.g., placing on the market/making available on the market) and the position in the supply chain. Careful scoping is therefore essential. In certain scenarios, companies may assume multiple roles simultaneously, requiring an assessment of the applicable obligations in each case.

The regulation defines, among others, the following PPWR-specific roles. As outlined above, the scope and determination of these roles require careful consideration. The assignments presented below illustrate how the different IFS Standards may be mapped to the respective PPWR roles:

- **Manufacturers** bear primary responsibility for ensuring compliance, including conformity assessment, technical documentation and record-keeping, consistent conformity in ongoing production, correct labelling and packaging information. A manufacturer is any natural or legal person that manufactures

packaging or a packaged product, or who has packaging or a packaged product designed or manufactured under its own name or trademark. This can include companies audited under IFS Food, IFS Broker, IFS HPC, IFS PACsecure and IFS Wholesale/Cash & Carry Standards or IFS Progress Food, IFS Progress HPC and IFS Progress PACsecure Programmes.

- **Suppliers** are required to provide manufacturers with accurate and complete information to enable conformity verification and ensure the timely transmission of relevant compliance data. A supplier is any natural or legal person that supplies packaging or packaging material to a manufacturer. Companies audited under IFS Food, IFC HPC, IFS PACsecure, IFS Wholesale/Cash & Carry Standards or IFS Progress Food, IFS Progress HPC and IFS Progress PACsecure Programmes can have the role of a supplier under the PPWR.
- **Importers** act as a critical compliance gate for packaging entering the EU market and must ensure conformity, correct labelling, appropriate storage and transport conditions, availability of documentation, and cooperation with competent authorities. An importer is any natural or legal person established within the Union that places packaging from a third country on the market. This can include companies operating under IFS Food, IFS Broker, IFS HPC, IFS Logistics, and IFS Wholesale/Cash & Carry Standards or IFS Progress Food, IFS Progress HPC and IFS Progress Logistics.
- **Distributors and final distributors** are subject to due diligence obligations, including event-related compliance checks, proper storage and handling, and active cooperation with authorities. A (final) distributor means a natural or legal person in the supply chain, other than the manufacturer or importer, that makes packaging available on the market (to the end user). This may involve companies audited under IFS Broker (as distributor) or IFS Wholesale/Cash & Carry, e.g., for distribution and sales to end customers, and under IFS Logistics or IFS Progress Logistics for storage and transport within the distribution process. (as distributor).
- **Fulfilment service providers** are responsible for ensuring careful handling of packaging during warehousing, order preparation, addressing, and dispatch, thereby preventing non-compliance caused by operational processes. Within the scope of IFS, this could affect companies audited under the IFS Logistics Standard or IFS Progress Logistics Programme, such as third-party logistics providers managing e-commerce fulfilment.
- **Producers**, in contrast to the aforementioned actors who are primarily responsible for ensuring compliance with the sustainability, labelling and conformity requirements of the packaging itself, have a distinct role. They are responsible for the PPWR's requirements under EPR and, consequently, for the waste management aspects of packaging. Under the PPWR, a producer can essentially be any manufacturer, importer, or distributor that makes packaging or a packaged product available on the market in a Member State for the first time, or that they unpack without being an end user. Consequently, a single batch of packaging may have one manufacturer within the EU, but up to 27 different producers. Therefore, each manufacturer, importer or distributor established in a Member State who makes packaging or packaged products available on the market or unpacks them must determine their "status" to identify whether they qualify as the producer for the respective packaging. To do this, it is essential to have a detailed understanding of the packaging's supply chain to know whether the packaging or packaged product has been made available on the market for the first time in a given Member State. As a result, every manufacturer, importer, or (final) distributor can also be a producer if they make packaging or packaged products available on the market in a Member State for the first time according to the relevant IFS Standards and IFS Progress Programmes.

In summary, a preliminary indicative classification of possible roles under the PPWR in relation to the different IFS Standards is provided in the following table:

		IFS Standards and IFS Programmes					
		IFS Food (S*+ P**)	IFS Broker (S*)	IFS HPC (S*+ P**)	IFS Logistics (S*+ P**)	IFS PACsecure (S*+ P**)	IFS Wholesale / Cash & Carry (S*)
PPWR Roles	Manufacturer	●	●	●	○	●	●
	Supplier	●	○	●	○	●	●
	Importer	●	●	●	●	○	●
	Distributor	○	●	○	○	○	●
	Final Distributor	○	○	○	○	○	●
	Fulfilment Service Provider	○	○	○	●	○	○
	Producer	●	●	●	●	●	●

S* = Standard; P** = Progress Programme

The annex describes three example scenarios (and their variants) of a supply chain for packaging/packaging materials to illustrate the scope and definition of the roles of the various actors within the PPWR.

4. Milestones of the PPWR

The PPWR entered into force on 11 February 2025, with its provisions becoming applicable from 12 August 2026 onwards. While the relation follows a phased implementation approach, many core requirements already apply from 2026, requiring companies to take immediate and substantial action. To support a smooth transition, the regulation introduces a multi-stage timetable for implementing the requirements. Early preparation is therefore critical, as compliance efforts cannot be deferred to later phases without increasing regulatory, operational and cost risks.

The following timeline provides companies with an overview of these critical milestones to help them plan effectively. Chapter 5 provides detailed information on the individual requirements.



5. Navigating key requirements of the PPWR

The PPWR translates its objectives into a set of specific requirements that apply particularly to packaging design, composition, and labelling. These requirements aim to ensure compliance across the entire packaging lifecycle and provide clear criteria for recyclability, reusability, reducibility, safety, and sustainability.

Compliance with these requirements must be verifiable. The central instrument for this is the EU Declaration of Conformity (DoC), which is already a well-established mechanism in product safety law and, thus, familiar to IFS certified companies. However, under the PPWR, the scope and content of the DoC differ, as they refer only to packaging¹. For the first time, a conformity assessment procedure must be conducted for packaging, including the creation of technical documentation, upon completion of which a DoC is issued. A separate CE marking for packaging is omitted to avoid confusion with the product-related CE marking.

The following areas summarise the key requirements introduced by the regulation:

Reduction of packaging and packaging waste

Above all, the PPWR aims to reduce the total amount of packaging and packaging waste in the EU. Through prevention, design, reuse, recycling, and material efficiency, the regulation pushes the market toward a genuinely circular packaging system.

Substances in packaging

The PPWR tightens rules on what materials and chemicals are allowed in packaging. Hazardous substances, such as PFAS or heavy metals, are limited to protect human health and make recycling streams cleaner and safer. Manufacturers must minimise the concentration of substances of concern in packaging materials and components. For example, a food packaging manufacturer must avoid PFAS-coated packaging paper that does not comply with the defined limits.

Recyclable packaging (grades)

The PPWR introduces recyclability “grades” (A, B, C) which indicate an assessment of the recyclability of packaging² to make this measurable.

Subsequently, packaging, regardless of material, application, type, and form, must be designed for recycling (DfR) and actually recycled on a large scale (RaS). These two requirements will be implemented gradually.

Starting in 2030, packaging must be designed for recycling, meaning that packaging must be designed in such a way that the resulting secondary raw materials (recyclate) can be used, with quality sufficient to replace primary (virgin) raw materials. Mere downcycling possibilities are no longer sufficient. Performance levels (recyclability grade A, B, C) will be established to describe recycling-friendly design, with packaging required to achieve at least recyclability grade C by 2030, which corresponds to a recyclability rate of 70 %, and a recyclability grade B of at least 80 % by 2038. Performance level A corresponds to 95 %.

Additionally, from 2035, packaging must not only be designed for recycling but also be recyclable on a large scale. This means that, using established processes proven in an operational environment, an annual recycled-

¹ Compliance with the PPWR and with other applicable and relevant Union legislation (e.g. Regulation (EC) No 1935/2004) must be documented in one single EU declaration of conformity.

² The PPWR includes exemptions from recyclability requirements for certain types of packaging, such as packaging for medical products and dangerous goods.

material rate of 30 % or higher for wood and 55 % or higher for all other materials must be ensured. There is also a classification into different performance levels, which have not yet been further defined but will be defined by 2028 within the framework of a delegated act.

Minimum recycled content in plastic packaging

Plastic packaging must contain a defined amount of recycled material. The aim is to ensure that material cycles are actually closed, so that, alongside the requirement for recycling-friendly packaging design, the use of secondary raw materials recovered from recycling is introduced.

For this reason, starting in 2030, there are requirements for gradually increasing the minimum recycled content in plastic packaging. These minimum levels vary by packaging type but aim to boost the market for high-quality recycled plastics.

Type of plastic packaging and required minimum recycled content	01-01-2030	01-01-2040
Contact-sensitive packaging made from polyethylene terephthalate (PET) as the major component, except single-use plastic beverage bottles	30 %	50 %
Contact-sensitive packaging made from plastic materials other than PET, except single-use plastic beverage bottles	10 %	25 %
Single-use plastic beverage bottles	30 %	65 %
Other plastic packaging	35 %	65 %

Other packaging materials, such as glass or aluminium, could be included in the future by the European Commission through delegated acts.

Biobased feedstock in plastic packaging

The European Commission may introduce packaging requirements for bio-based plastics in the future, set targets for increased usage, or create opportunities to substitute a minimum amount of recycled content in plastic packaging with bio-based plastics. Currently, no such requirements exist.

Compostable packaging

Specific types of packaging must be compostable under the PPWR, meaning that they biodegrade in industrially controlled conditions or are capable of undergoing biological decomposition in such condition.

Currently, this applies only to fruit and vegetable stickers and permeable tea or coffee bags, including soft after-use system single-serve units that contain tea, coffee or another beverage, starting from February 12, 2028.

The European Commission can propose legislation for the inclusion of additional packaging.

Packaging minimisation and prohibition of certain packaging formats

Over-packaging is explicitly banned. Companies must avoid unnecessary layers, double walls, false bottoms, excessive empty space, and unnecessary formats. Packaging must be designed to use only the amount of material required for safety and functionality. For example, an online retailer cannot use oversized boxes filled with excessive padding or height-adjustable shipping cartons with adjustable double bottoms.

Another aspect of avoiding packaging waste is the general prohibition of certain packaging formats in different contexts. Starting in 2030, the following packaging formats are prohibited:

- Single-use plastic packaging used at the point of sale to group goods sold in bottles, cans, tins, pots, tubs, and packets, designed as convenience packaging to enable or encourage consumers to purchase more than one product
- Single-use plastic packaging for less than 1.5 kg of prepacked fresh fruit and vegetables
- Single-use plastic packaging for foods and beverages filled and consumed within the premises in the Hotel, Restaurant, Café/Catering (HORECA) sector
- Single-use plastic packaging in the HORECA sector, containing individual portions or servings, used for condiments, preserves, sauces, coffee creamer, sugar and seasoning
- Single-use packaging for cosmetics, hygiene and toiletry products for use in the accommodation sector
- Very lightweight plastic carrier bags

Reusable packaging

Companies must introduce reusable or refillable packaging solutions. The PPWR sets concrete reuse targets and defines the term “reusable packaging” and its requirements, among others design, several usage cycles, etc.

The reuse targets apply from 2030 onwards only to certain types of packaging, specifically transport packaging, sales packaging used for the transportation of products, including those distributed via e-commerce, and grouped packaging in certain constellations. There is also a phased implementation:

Type of packaging and reuse targets	01-01-2030	01-01-2040
For B2C: Transport packaging, or sales packaging used for transporting products, including for products distributed via e-commerce in the form of pallets, foldable-plastic boxes, boxes, trays, plastic crates, intermediate bulk containers, pails, drums and canisters of any size or material, including flexible formats or pallet wrappings or straps for stabilisation and protection of products put on pallets during transport	40 %	70 %
For B2B: See above	100 %	100 %
Grouped packaging in the form of boxes, excluding cardboard, outside of sales	10 %	25 %
Sales packaging for alcoholic and non-alcoholic beverages	10 %	40 %

Labelling of packaging

All packaging must be clearly labelled. The PPWR distinguishes between manufacturer- or importer specific labelling obligations (applicable from 12 August 2026), such as packaging specific types, batch or serial numbers, as well as general manufacturer and, where applicable, importer information (name, postal address, etc.), and – in part highly specific – labelling requirements relating to the PPWR’s key requirements mentioned above (applicable from 12 August 2028). The latter include harmonised symbols showing material composition, composting information, substances of concern, deposit and return systems, reusability, share of recycled content/biobased feedstock in plastic packaging, and extended producer responsibility.

Also, a QR code or standardised data carrier must be placed on packaging to give consumers sorting and reusability guidance. For example, in the future, a yoghurt cup will display a pictogram for “plastic” and a QR code with disposal instructions.

Transparent environmental claims

Environmental claims must be clear and evidence based. Vague or misleading terms are no longer allowed, helping consumers make informed choices and reducing greenwashing. Environmental claims regarding

packaging may be made only if they specify features that exceed the minimum requirements of the PPWR and clearly indicate the reference point for the claim. A claim of “Made from recycled plastic”, for example, must specify the exact percentage, exceed the minimum standard, and comply with PPWR verification rules.

Conformity assessment procedure

For the first time, the PPWR includes requirements for packaging conformity assessment procedures, although without the obligation for CE marking. Therefore, the conformity assessment procedure must be conducted, technical documentation created, and a Declaration of Conformity (DoC) issued.

6. Consequences of violation

The consequences of the violation are not yet defined. The regulation states that member states must establish and enforce penalties for infringements by 12 February 2027.

For Germany, fines, according to the draft for an act amending packaging law and other legal areas in alignment with PPWR, range, depending on the type of violation, from a fine of up to EUR 10,000, to a fine of up to EUR 100,000, and up to a maximum fine of EUR 500,000 for individual violations. However, it is of utmost importance to highlight that, regardless of any penalties or fines, packaging that does not meet the PPWR requirements is not marketable within the EU. While this theoretically does not affect the packaged product, in practice, if the packaging of a product is not marketable, it means that those products cannot be made available on the market either, as the packaging represents a part of the sales unit consisting of products and packaging. Therefore, all economic operators must familiarise themselves in detail with the PPWR packaging regulations.

Penalties include fines for violations of key requirements such as packaging minimisation, recyclability, and recycled content. If fines are not part of national law, equivalent enforcement mechanisms must be implemented.

Ready to take the next step?

The requirements introduced by the PPWR are extensive, complex, and tied to ambitious implementation timelines. Companies that conduct an early, structured assessment of their current position not only reduce regulatory risk but also create the necessary clarity regarding their PPWR relevant roles, applicable obligations, and upcoming compliance timelines. This enables them to systematically identify gaps, prioritise required actions, and build a solid foundation for an efficient and well coordinated implementation process across all actors involved.

IFS supports organisations in fully understanding the specific impact of the PPWR on their business model. You can use the IFS PPWR Conformance Self-assessment to gain clarity at an early stage and prepare your organisation in a targeted and structured way for the upcoming requirements. Start with IFS now and take the first steps towards a secure and PPWR-compliant packaging strategy for your company.

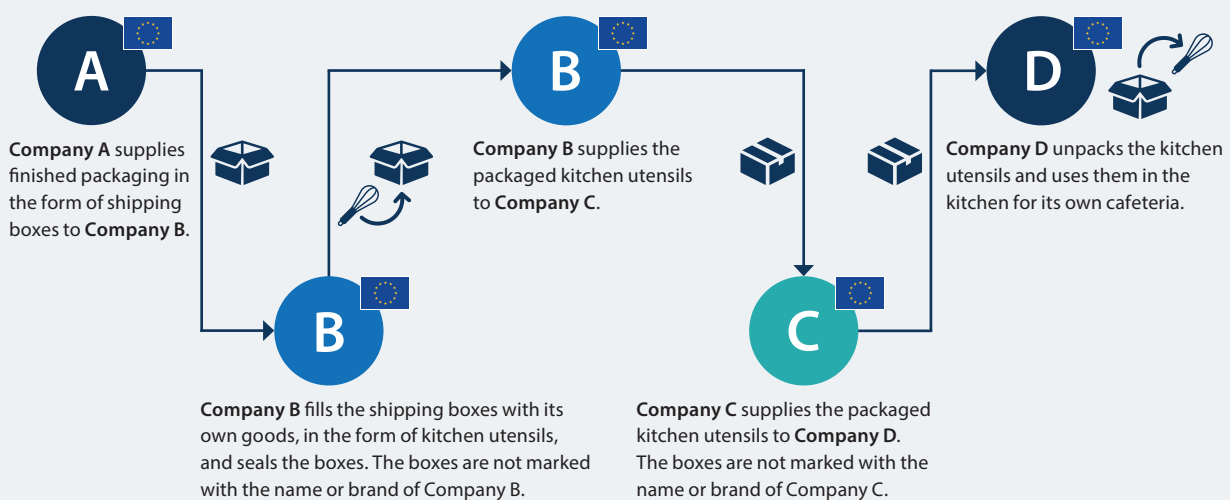
Annex: Different actors within the PPWR

Below, three exemplary scenarios (and their variations) of a supply chain for packaging/packaging materials are described to illustrate the scoping and determination of the roles of the various actors within the PPWR.

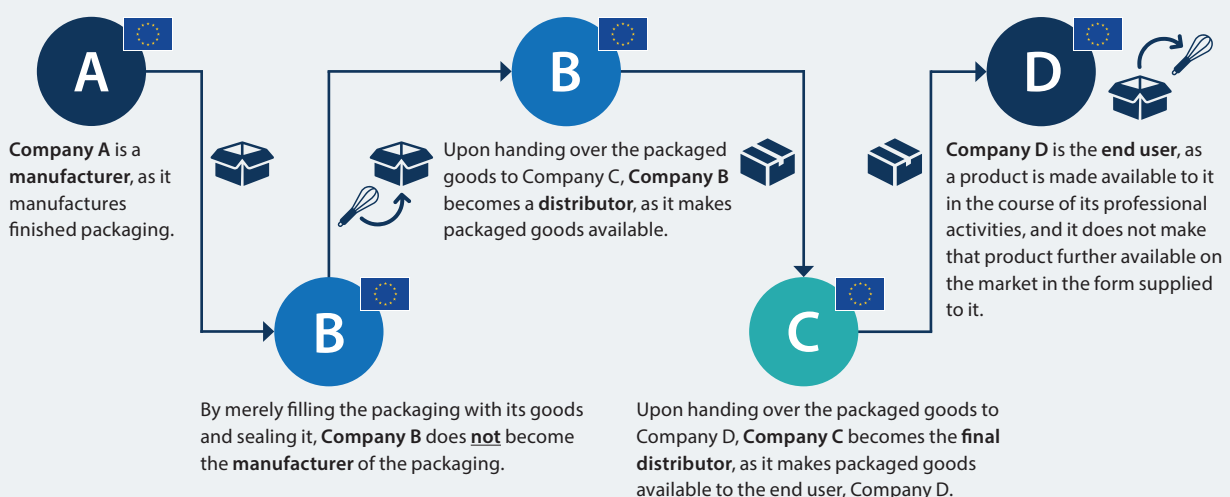
Scenario 1a:

Company A, established within the EU, supplies finished packaging in the form of shipping boxes, i.e. transport packaging, to **Company B**, established within the EU. **Company B** merely fills these shipping boxes with its own goods, in the form of kitchen utensils, seals the boxes, and then sends them to **Company C**, established within the EU. **Company C** delivers the packaged kitchen utensils to **Company D**, established in the EU, who ordered the goods from **Company C**. The packaging is not exclusively marked with the name or brand of Company A, B, C or D.

SCENARIO 1a:



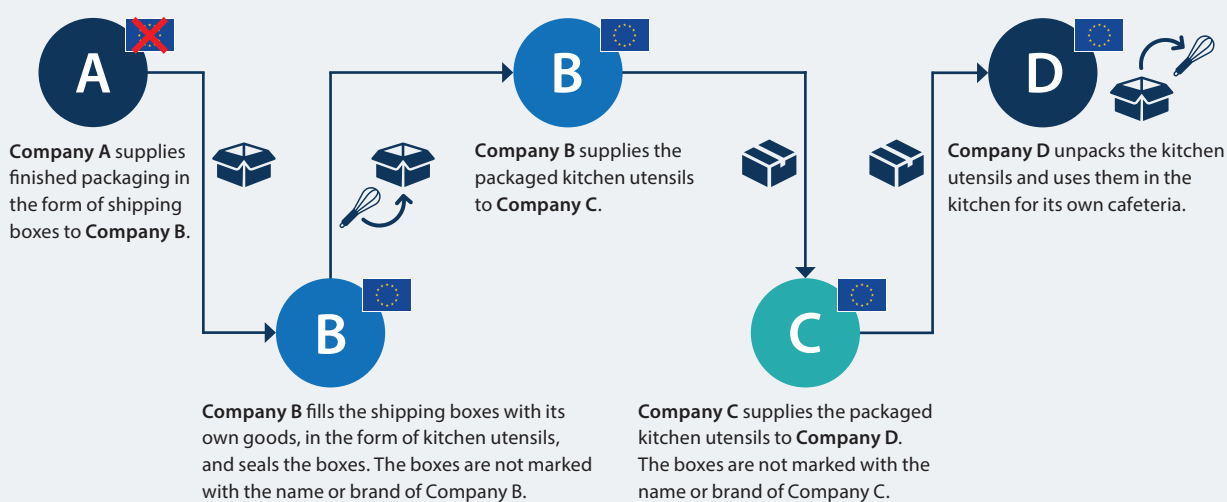
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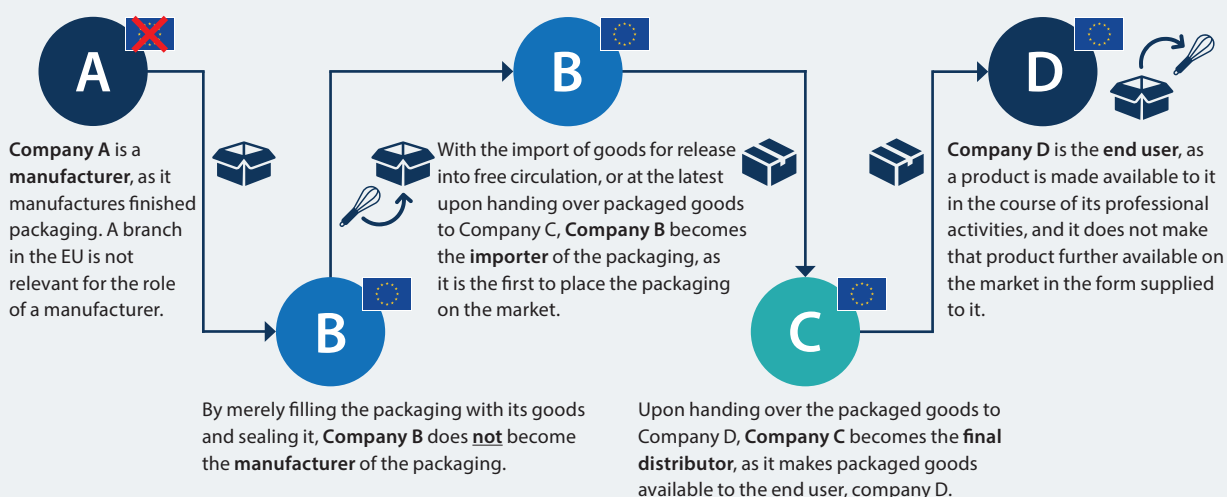
Scenario 1b:

Company A, established outside the EU, supplies finished packaging in the form of shipping boxes, i.e. transport packaging, to **Company B**, established within the EU. **Company B** merely fills these shipping boxes with its own goods, in the form of kitchen utensils packed in sales packaging, seals the boxes, and then sends them to **Company C**, established within the EU. **Company C** delivers the packaged kitchen utensils to **Company D**, established in the EU, who ordered the goods from them. The packaging is not exclusively marked with the name or brand of Company B or C.

SCENARIO 1b:



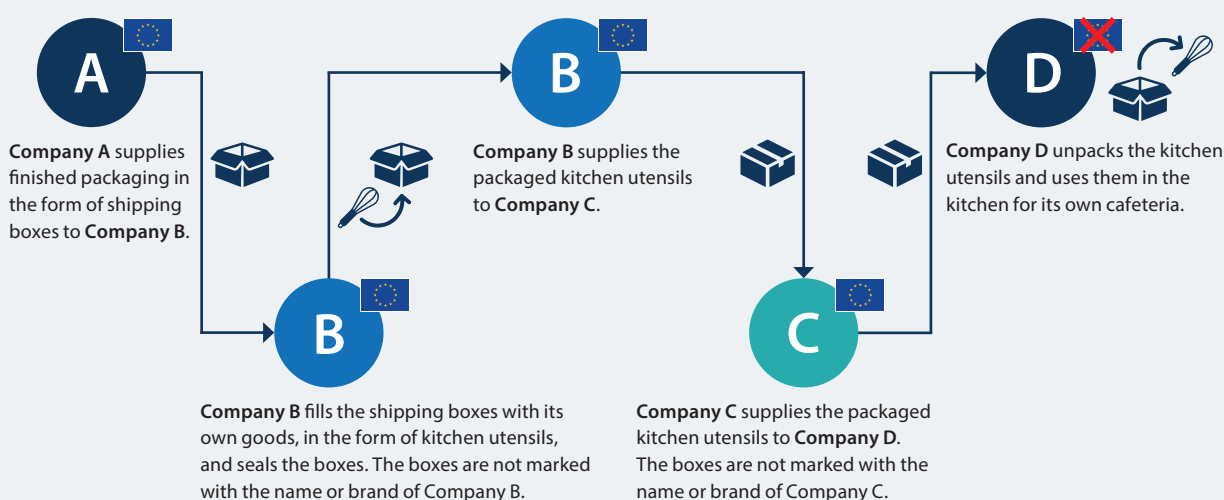
SCENARIO 1b:



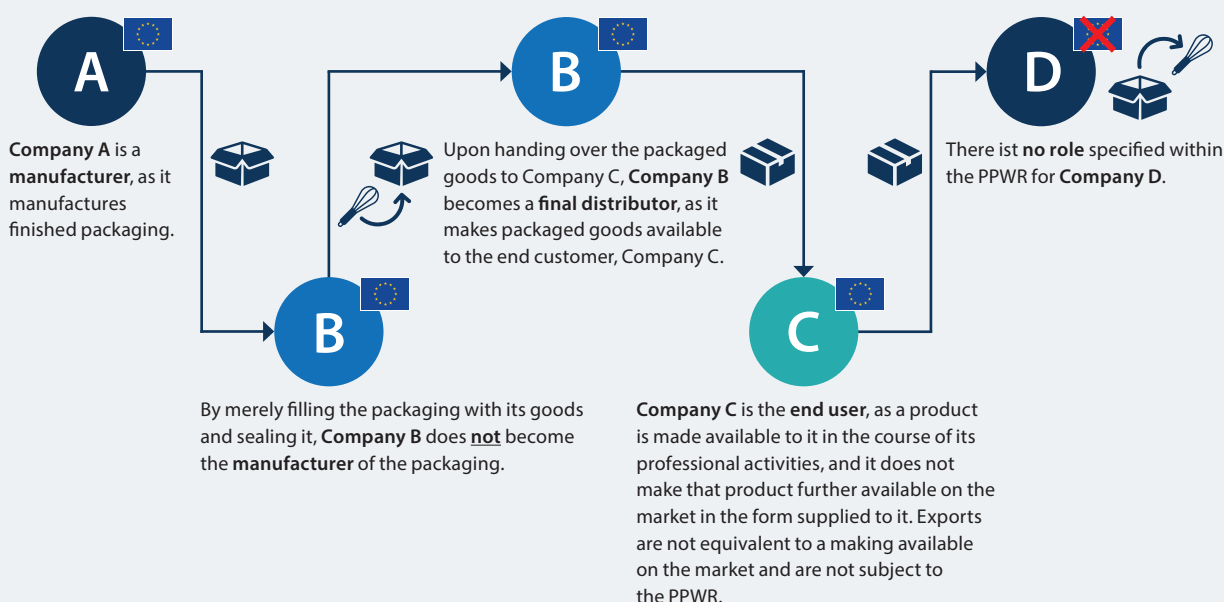
Scenario 1c:

Company A, established within the EU, supplies finished packaging in the form of shipping boxes, i.e. transport packaging, to **Company B**, established within the EU. **Company B** merely fills these shipping boxes with its own goods, in the form of kitchen utensils packed in sales packaging, seals the boxes, and then sends them to **Company C**, established within the EU. **Company C** delivers the packaged kitchen utensils to **Company D**, established outside the EU, who ordered the goods from them. The packaging is not exclusively marked with the name or brand of Company B or C.

SCENARIO 1c:

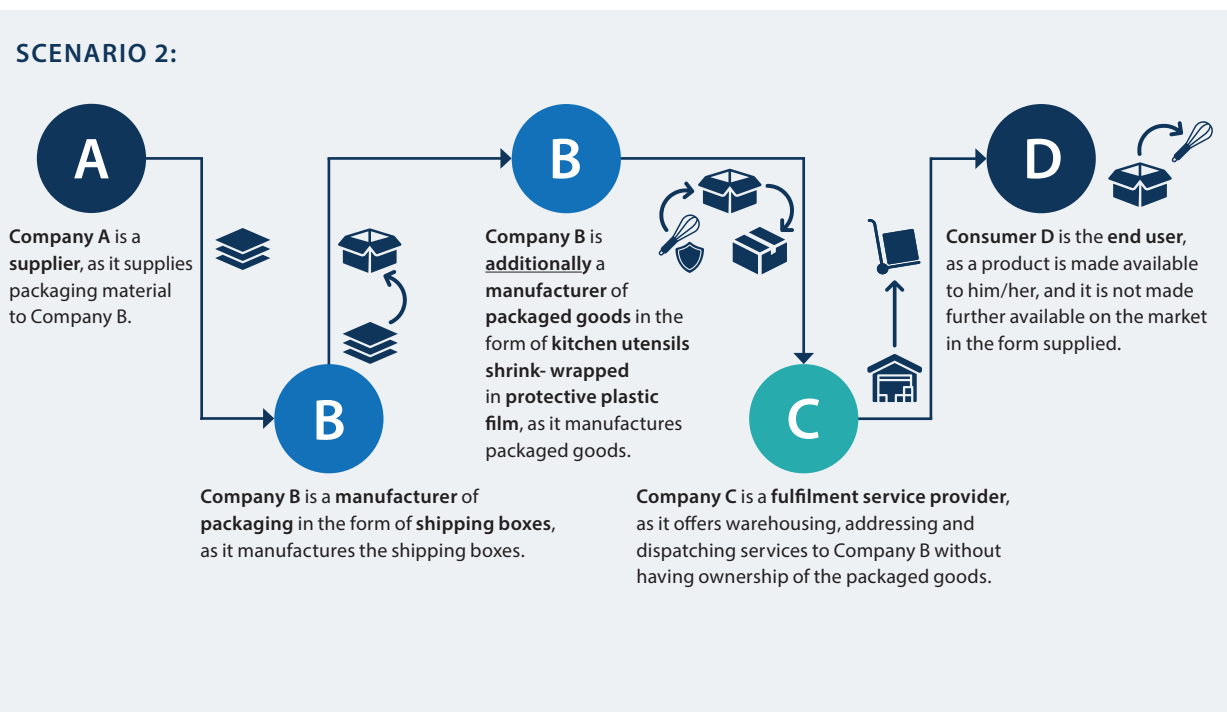
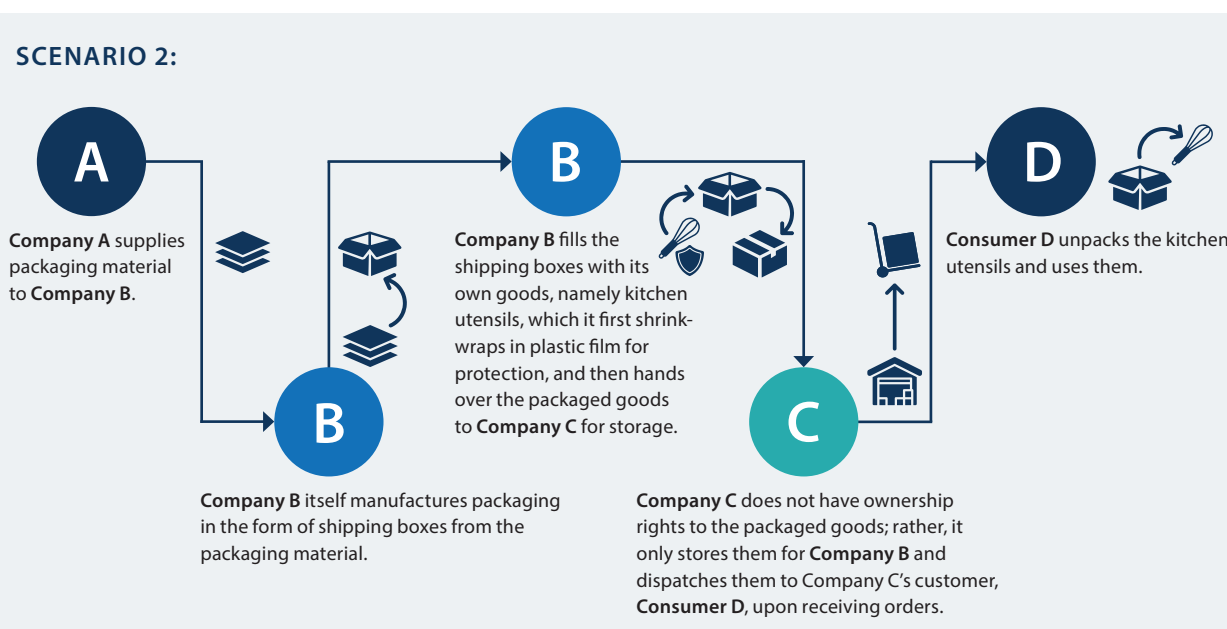


SCENARIO 1c:



Scenario 2:

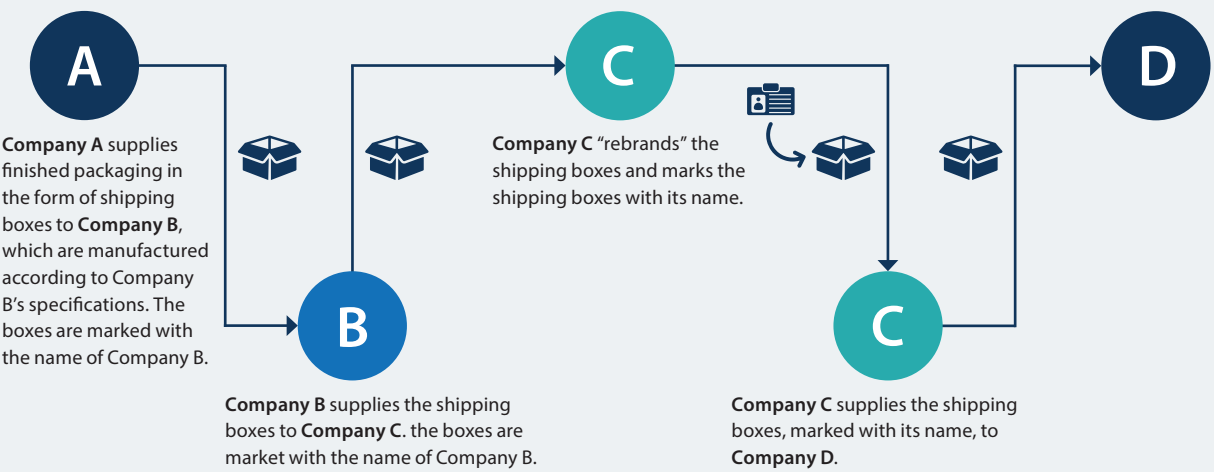
Company A supplies packaging materials to **Company B**. **Company B** manufactures shipping boxes from **Company A's** packaging material. **Company B** fills these shipping boxes with its own goods, namely kitchen utensils. Before filling the shipping boxes with the kitchen utensils, **Company B** shrink-wraps the kitchen utensils in plastic film. The filled shipping boxes are then sent to **Company C**. **Company C** stores the packaged goods without acquiring ownership and addresses and dispatches them upon receiving corresponding orders from **Company B's** customers, who are consumers.



Scenario 3:

Company A supplies finished packaging in the form of shipping boxes to **Company B**. The shipping boxes are manufactured according to **Company B's** specifications and are marked with **Company B's** name. **Company B** subsequently supplies these shipping boxes to **Company C**. **Company C** "rebrands" the shipping boxes with its own name instead of **Company B's** name and then supplies the shipping boxes to **Company D**.

SCENARIO 3:



SCENARIO 3:



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