



Estonia – packaging EPR

Last checked 15 August 2026 **Keeper** Desk open — keeper wanted

Status ● Draft, not yet peer-checked

THE SHORT VERSION

Estonia had the representative rule before the EU did — **§ 12(7)** of the Packaging Act turns on your **seat not being in Estonia**, which means EU and non-EU sellers alike are inside it. The appointment is not complete when you sign it; it is complete when the mandate is **filed in the packaging register**. Official guidance says flatly that EPR must be managed **even where your activity is minimal**, so there is no small-seller door here. Fines reach **€200,000**.

Does it apply to me?

The Estonian Packaging Act covers **all packaging placed on the Estonian market**. The Ministry of Climate identifies packers, importers and **foreign distance sellers** as packaging producers — the last of those named expressly, which is more than several member states manage.

You ship to Estonian users, no Estonian seat

Yes. Appoint a representative under § 12(7), arrange recovery, keep records, report by 31 March.

You're established elsewhere in the EU

Caught, under both § 12(7) and **Art. 45(3)** first sentence.

You're established outside the EU

Caught. § 12(7) is written around a packaging undertaking "whose seat is not in Estonia" — not around EU membership. Third-country sellers are inside the Estonian rule on its own terms.

Your Estonian activity is tiny

No help. Official guidance states that EPR must be managed **even where distance-selling or import activity is minimal**. There is no Estonian low-volume exemption to find, and we looked.

You place over 20 tonnes a year

An **independent audit** obligation attaches on top of everything else. See [below](#).

You sell beverages in deposit packaging

A separate system with its own registration and marking. Not covered by this page.

This desk covers EPR only. Everything below is the **producer** role. If your own name, logo or brand is on the packaging, PPWR also makes you the **manufacturer** of it: a separate set of EU-level conformity duties that took effect on 12 August 2026 and is not country-specific. See [manufacturer or producer?](#)

§ 12(7) – the representative

Estonia is one of the countries where 12 August 2026 changed less than the headlines suggest, because the national duty was already there.

§ 12(7) of the Packaging Act. A packaging undertaking whose registered seat is **not in Estonia**, but which places packaging on the Estonian market in economic or professional activity, must appoint an **authorised representative** — a natural or legal person **resident or established in Estonia** — who performs the obligations imposed on the undertaking on its behalf.

Two features of that text matter. The authority must be **accepted in writing** — a mandate is a two-sided document, not a letter you send. And the **details of the mandate must be filed in the packaging register**.

Signing is not appointing

The most common way to get this wrong in Estonia is to have a perfectly good signed mandate sitting in a folder that was never entered in the register. Registration of the representative is part of the appointment, not an administrative afterthought — and it is the part a provider can quietly not do.

Because § 12(7) turns on the **seat** rather than on EU membership, Estonia has effectively answered the Art. 45(3) second-sentence question — whether the duty reaches third-country producers — in the affirmative, and did so before the question was posed. A UK or US seller does not need to guess here.

PAKIS, and the register it isn't

The official register is the **Packaging Register — Pakendiregister, PAKIS**, controlled by the Ministry of Climate and administered through the Estonian environmental information system. Its public data includes the companies that submitted packaging reports and the client contracts of the recovery organisations — so it is possible to check whether a company is genuinely inside a scheme.

PAKIS is the packaging register only. Estonia separately operates a **Register of Products of Concern** for categories such as electrical equipment and batteries. If you sell packaged electricals, that is **two** registrations in two different systems, not one. Sellers routinely assume they have finished after the first.

On who files: where obligations are transferred to an accredited recovery organisation, that organisation submits your annual packaging information to PAKIS. A producer complying individually submits verified data directly. In practice, for a foreign seller, the organisation files — which is Estonia's answer to Art. 44(3) in substance.

A foreign business generally **cannot** work the Estonian route as though it were an Estonian company. The representative comes first. That ordering is not a preference; it is how the access works.

The recovery organisations

A packaging producer must arrange recovery of the waste generated from the packaging it places on the Estonian market and meet statutory recycling targets. You may organise that **individually** or transfer the relevant obligations **by written contract** to an accredited recovery organisation. For a small foreign seller the second is the only sensible route.

Organisation	Published 2026 rates we have
Eesti Taaskasutusorganisatsioon (ETO)	€86.25/t mono-material paper and carton · €230/t mono-material plastic, plus VAT
Eesti Pakendiringlus	€85/t mono-material paper/card sales packaging · €255/t mono-material plastic, plus a 2% notification cost and VAT
Tootjavastutusorganisatsioon (TVO)	Accredited. No published 2026 rate in our sources

Ask whether it will also act as your § 12(7) representative. An accredited recovery organisation may do so if it offers the service — but the two roles are legally distinct and a recovery contract does not automatically make anyone your representative. Get it named in the contract.

What it costs

Estonia sets **no state minimum price** for packaging EPR. Costs depend entirely on the organisation, the packaging category, the material and the weight — which is unusually favourable for a genuinely small seller, because there is no floor to clear before the first kilogram.

Item	What we have
State minimum fee	None. Weight- and material-based only
Paper and carton, mono-material	€85–86.25 per tonne, plus VAT
Plastic, mono-material	€230–255 per tonne, plus VAT
Notification cost	One organisation adds 2% on top
Representative / contract administration	May be additional. Request a written quotation
Independent audit, over 20 t/yr	Auditor's fee, commercial

For scale: a small seller shipping 300 kg of cardboard a year to Estonia is looking at roughly €26 of material fee. The cost of Estonia is not the tariff. It is the representative and the administration around it — so get that quoted on your actual mix before you assume either way.

Records, to the kilogram

Estonia asks for **continuous** records of packaging mass by packaging type and material, and packaging mass is generally determined **to the nearest kilogram**. Two specifics catch people out:

Metal must be split

Ferrous and non-ferrous reported separately — a change that has applied since the 2022 reporting year. Retrofitting that split across a year of shipments is genuinely painful; set it up at the start.

All three levels count

Sales, grouped and transport packaging. The outer carton is not exempt because it was not the thing you sold.

Estonia also requires packaging undertakings to give end consumers information about the **prevention of waste and littering** alongside collection-location details. For a distance seller that is a website or insert question rather than a packaging question, and it is easy to satisfy once you know it exists.

31 March, and 1 September

Filing	Deadline	Who
Annual packaging report for the previous calendar year	31 March	Everyone
Audited packaging report	1 September	Only where you are over the 20-tonne audit threshold

The audited report is a second filing, not a replacement. If you are over 20 tonnes you file in March *and* again in September. Sellers who read the two dates as alternatives miss one of them.

Where you have transferred obligations to a recovery organisation, it reports your annual data to PAKIS. Where you comply individually, you submit verified data directly. Either way the numbers come from your records, and either way the deadline is yours.

The 20-tonne audit

An **independent audit** is required where a producer places more than **20 tonnes** of packaging on the Estonian market in a year. The threshold was raised from 5 tonnes, which is worth knowing if you are reading older material — a 2021-era guide will tell you the audit starts far lower than it does.

A clean audit buys you three years

A producer receiving an **unqualified** audit opinion is released from repeat audits for the **following three calendar years**. That is a real incentive to get the first one right rather than cheap: the difference between a clean opinion and a qualified one is three years of audit fees.

Below 20 tonnes there is no audit duty — and no exemption from anything else. The threshold governs the audit and nothing more.

Deposit packaging is separate

Estonia operates a mandatory beverage **deposit** system, run separately from packaging EPR, with its own participation rules and its own marking. Deposit beverage packaging is not handled through the recovery organisations described above.

If any of your products are beverages in deposit-scope containers, treat that as a second workstream entirely — and check it before you ship rather than after, because the marking has to be on the container.

Otherwise: the Packaging Act contains marking provisions, but no Estonia-only recycling-logo requirement applies to ordinary e-commerce transport packaging in the sources we reviewed. The EU harmonised sorting label under Art. 12(1) is **2028** at the earliest and its artwork will be fixed by implementing acts — do not design for it yet.

If you don't

Official guidance puts EPR fines at up to €200,000, with repeated non-compliance levies available in administrative proceedings.

That is the highest headline figure among our first nine desks, matching Germany's. It should be read as a statutory maximum rather than a tariff for a small seller's late filing — but it does indicate how Estonia frames the obligation, and it sits alongside a register whose public data makes non-participation visible.

And as everywhere, Art . 44 (4): until the register entry exists you may not make packaging available on the Estonian market at all.

Known traps

Signing the mandate and stopping there

§ 12(7) requires the authority to be accepted in writing **and** the mandate details to be filed in the packaging register. An unregistered mandate is a document, not an appointment.

Assuming PAKIS covers your other products

PAKIS is packaging. Electricals and batteries go in the Register of Products of Concern — a different register, a different registration.

Reading the two report dates as alternatives

Over 20 tonnes you file the annual report by 31 March **and** the audited report by 1 September. Two filings, not a choice.

Working from a 5-tonne audit threshold

It was raised to 20 tonnes. Older guides and older advisers still quote the lower number, which means paying for an audit you do not owe.

Not splitting ferrous from non-ferrous metal

Required since the 2022 reporting year. Discovering it in March means going back through a year of packaging specifications.

Assuming a recovery contract makes someone your representative

Some organisations offer both. They are still two roles, and only one of them satisfies § 12(7). Get the representative role named in the contract.

Hoping minimal activity means no obligation

Estonian guidance addresses this directly and says the opposite. There is no small-seller door here.

Sources

The Packaging Act and the Ministry of Climate establish the obligations. Recovery-organisation pages are used for published 2026 tariffs and are not treated as evidence of the law.

- 1** **Packaging Act — consolidated English text, Riigi Teataja** (<https://www.riigiteataja.ee/en/eli/520032019013/consolide>)
The national statute in the official English translation. Source for § 12(7): a packaging undertaking whose seat is not in Estonia but which places packaging on the Estonian market must appoint an authorised representative resident or established in Estonia, the authority being accepted in writing and the mandate details filed in the packaging register
- 2** **ETO — main changes in the Packaging Act** (<https://www.eto.ee/en/main-changes-in-the-packaging-act/>)
Scheme source. Source for the 31 March annual reporting deadline and the 1 September audited-report deadline, for the audit threshold being raised from 5 to 20 tonnes, for a clean unqualified audit releasing the producer from repeat audits for three calendar years, for the ferrous / non-ferrous metal split from the 2022 reporting year, and for the duty to inform consumers about waste and litter prevention. ETO is an accredited recovery organisation — useful, and not a neutral source
- 3** **Estonian Ministry of Climate — extended producer responsibility** (<https://kliimaministeerium.ee/en>)
Official. Source for packers, importers and foreign distance sellers being packaging producers, for the statement that EPR must be managed even where activity is minimal, and for the framing of the EPR fine ceiling at €200,000 with repeated non-compliance levies
- 4** **PAKIS — the Estonian Packaging Register** (<https://pakis.ee/>)
Official. The packaging register, its public data on submitted reports and on recovery organisations' client contracts, and the reporting route. Distinct from Estonia's Register of Products of Concern
- 5** **Regulation (EU) 2025/40 (PPWR) — EUR-Lex** (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AL_202500040)
Read in full, 14 August 2026. Source for Art. 3(1)(15)(c)–(d) on the distance-selling producer, Art. 44(2) and 44(4) on registration, Art. 44(3) on delegated registration, Art. 44(8) on the 10-tonne reporting threshold, Art. 45(3) on the representative and Art. 12(1) on the 2028 harmonised label

- 6 European Commission — PPWR Frequently Asked Questions, 2nd edition (https://environment.ec.europa.eu/publications/faq-packaging-and-packaging-waste-regulation-ppwr_en)
DG ENV Unit B01, August 2026 (KH-01-26-068-EN-N). Read in full
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- 7 European Commission — PPWR guidance (Commission Notice), 30 March 2026 (https://environment.ec.europa.eu/topics/waste-and-recycling/package-waste_en)
The guidance document, distinct from the FAQ above. **Not read in full by us**
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An association in formation, Vienna. Everything here is shared experience with a date attached — not legal advice.