TOKEON

STRATEGIC REPORT

ESPR: the end of cheap e-commerce in Europe.

How Regulation (EU) 2024/1781 will change the profitability of selling on Amazon and in European e-commerce

SCOPE

Analysis by sales sector and country · European and non-EU manufacturers, importers and distributors

DATA CUT-OFF

2 August 2026

PRIMARY SOURCES

60 verified regulatory and market sources

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01 CHAPTER 1 Executive summary

Between July and September 2026, in barely nine weeks, the regulatory framework that reorders the sale of physical products in the European Union was completed. This is not a single rule to be complied with, but a system of seven interlocking pieces that, for the first time, turn regulatory compliance into a recurring cost that is measurable and auditable by the sales platform itself.

The six facts that define the moment

1 July 2026. The €150 customs duty exemption disappears. Every distance-selling shipment pays a flat duty of €3 per item, not per parcel.

8 July 2026. France enacts its law against ultra-fast fashion, with a surcharge of €0.25 to €12 per garment from 1 September, expressly exempting EU manufacturers.

19 July 2026. The ban on destroying unsold clothing and footwear starts to apply to large companies.

20 July 2026. The Commission opens the Digital Product Passport Registry. The infrastructure already exists; what is missing are the delegated acts that make it mandatory sector by sector.

12 August 2026. The Packaging Regulation (PPWR) becomes applicable and requires a packaging authorised representative in every Member State where goods are sold.

1 September 2026. The French surcharge takes effect. It is the first time a European product rule explicitly discriminates by the manufacturer's place of establishment.

1.1 The central conclusion

Regulatory compliance has ceased to be an entry cost and has become a cost of staying in. Until now, selling in the European Union required an initial effort (certifying, labelling, registering) that was then amortised over years. From 2026 the model changes: there is an annual fee for each country, each waste stream, each catalogue SKU and each digital passport. Cost no longer scales with sales; it scales with catalogue complexity and the number of markets. These are two variables that most sellers have never managed as a cost item.

For a typical seller with annual turnover of €400,000 to €900,000, the annual regulatory cost ranges from 1.2% to 7.3% of turnover depending on the sector and number of markets, and between 1.8

% and 11.9% if the manufacturer is non-EU. In an ecosystem where the most common net margin is between 11% and 20%, and where 46% of sellers report shrinking margins, that range is no accounting detail: it decides who remains viable.

1.2 The five findings

First: regulatory cost scales with countries, not with sales

Selling in a single European market costs, in regulatory terms, between €7,900 and €13,900 a year depending on the sector. Selling in five costs between €9,500 and €21,900. Selling in all twenty-seven costs between €18,300 and €65,800. Turnover is the same in all three scenarios. What changes is the number of national registrations the seller must file. This turns European expansion, which the logistics infrastructure of Amazon and e-commerce had made almost free until now, into a calculation to be weighed.

Second: the Digital Product Passport versus the deep catalogue

The DPP is charged per SKU (the delegated acts are still to be defined). In textiles, where a single model generates thirty to sixty SKUs through the multiplication of sizes and colours, the passport becomes the largest component of regulatory cost. In consumer electronics, where 77% of sellers handle fewer than ten products, the same requirement is marginal per unit. Two sectors, one rule, opposite economic effects. The strategic consequence is that catalogue rationalisation moves from good practice to a direct financial lever.

Third: the origin asymmetry has been reversed, but only halfway

For a decade, the non-EU manufacturer enjoyed a structural advantage: proximity to production, export subsidies, and duties calculated on factory cost rather than wholesale price. Market data confirm it: sellers of Chinese origin went from 7.1% of new registrations in 2015 to 62.3% in 2024, and exceeded 50% of the global active base in September 2025. The 2026 regulatory block attacks that advantage on three fronts: the flat customs duty, the obligation to have an EU authorised representative (as Amazon stopped accepting otherwise), and the French surcharge that exempts European manufacturers. Our model estimates that the regulatory cost gap between a non-EU and a European manufacturer currently stands, on average, at 86%.

However, that gap does not automatically translate into a European competitive advantage. A European manufacturer selling outside its country of establishment is equally obliged to register and appoint an authorised representative in each destination market. The European manufacturer's real advantage is narrower than the headline suggests: it lies in its domestic market, the French surcharge exemption and the absence of customs friction. Beyond that, it pays the same.

Fourth: the regulatory barrier is already visible in market data, even before it applies

The activation rate (the percentage of new sellers making their first sale within twelve months) is 60% in the United States, 42% in Germany, 33% in the United Kingdom, 29% in France, 24% in Italy and 23% in Spain. The difference is not explained by market size alone: Germany, with half the US GMV, has an activation rate one third lower, and market analysts explicitly attribute this to the cost of mastering packaging rules, labelling, VAT and consumer protection. What the 2026 block does is amplify a barrier that was already operating.

Fifth: the platform has become the enforcement arm of the rules

Since 12 August 2026, Amazon has verified extended producer responsibility registration numbers in all twenty-seven Member States, whereas until then it did so only in a small group of markets (certainly Germany and France, and Spain according to most sector sources). Without a valid number, the listing is deactivated in that country or the seller is automatically enrolled in the third-party paid programme, with a flat surcharge of €25 per category per year from January 2026. The regulator need not inspect hundreds of thousands of sellers: it only has to oblige the marketplace to do so. This is the most important institutional change and the one that most undermines a strategy of silent non-compliance.

1.3 What it means for the seller

Three decisions become urgent and a fourth becomes strategic.

1. Audit real exposure. Before deciding anything, sellers must know how many countries they sell in, how many active SKUs they have, what waste streams each product generates and which registration numbers they hold. Most companies discover at this stage that they sell in more countries than they thought and have more SKUs than they need.
2. Define the market perimeter explicitly. Expansion is no longer free. Each additional country has a known fixed regulatory cost that can be compared with its contribution to margin. A market contributing less than €15,000 of annual gross margin hardly justifies its compliance burden, or it may, depending on each seller's strategy for positioning its brand and product.
3. Rationalise the catalogue. Pending the delegated acts, the DPP cost per SKU may turn bloated, slow-moving SKUs from harmless into loss-making.

4 Turn compliance into positioning. Market data show that German, French and Italian consumers actively prefer local and European brands when quality justifies it. Beyond an obligation, the DPP is the first standardised, verifiable vehicle for proving that origin and traceability. Those who implement it well gain a commercial argument their competitors cannot replicate without incurring the same cost.

The report's thesis in one sentence

The combination of the ESPR, extended producer responsibility, the EU authorised representative obligation and verification delegated to the e-commerce platform does not make e-commerce uniformly more expensive: it does so selectively, penalising deep catalogues, geographic dispersion without scale and non-EU origin, and creating, for the first time in a decade, a window in which the European manufacturer with a short catalogue and documented traceability can regain ground.

02 CHAPTER 2 Purpose, scope and methodology

2.1 Purpose

This report analyses the economic and strategic impact that Regulation (EU) 2024/1781 on ecodesign for sustainable products (the ESPR) and the set of concurrent rules have on companies selling physical products through Amazon or other e-commerce channels in the European Union. The analysis is broken down by sales sector and by country, and distinguishes between manufacturers established in the Union and non-EU manufacturers.

2.2 Scope

The regulatory perimeter covered includes eight blocks acting in coordination:

- **Regulation (EU) 2024/1781 (ESPR)** — ecodesign, Digital Product Passport and ban on destroying unsold goods.
- **Regulation (EU) 2023/988 (GPSR)** — general product safety, responsible person in the Union and obligations of online marketplaces.
- **Regulation (EU) 2019/1020** — market surveillance and the authorised representative for harmonised products.
- **Regulation (EU) 2025/40 (PPWR)** — packaging and packaging waste.
- **Revised Waste Framework Directive** — extended producer responsibility for textiles, mandatory in all twenty-seven.
- **Regulation (EU) 2023/1542** — batteries and the battery passport.
- **EU customs reform** — removal of the €150 exemption and a transitional flat duty.
- **Relevant national legislation** — with particular attention to the French law against ultra-fast fashion and Spain's Real Decreto 1055/2022.

The sectors analysed result from crossing the priority product groups of the ESPR Working Plan 2025-2030 with the heaviest categories on the marketplace: textiles and clothing, footwear, leather goods and accessories, furniture and home, and consumer electronics.

2.3 Sources

The report draws on two layers of information.

Primary layer. Four documents: a survey of 181 sellers conducted between 25 February and 6 March 2026, representing over USD 2 billion in aggregate turnover; an analysis of eleven main markets accounting for 99% of Amazon's seller ecosystem and over USD 500 billion in third-party GMV; a 2025 annual review; and an internal statistical and regulatory planning document.

Regulatory verification layer. Desk research conducted in August 2026 on official sources (EUR-Lex, European Commission portals, national official gazettes, fee schedules published by extended producer responsibility organisations) and on specialist sector sources. Annex D provides full traceability.

2.4 The cost model

The quantification is built on a typical seller per sector, defined by the SKU density, applicable commission, average selling price and packaging weight characteristic of each category. It represents no specific company: it is a profile calibrated to sit in the €400,000 to €900,000 annual turnover band, which is precisely where the 2026 seller survey finds the greatest margin pressure (39% of sellers growing revenue but losing profitability are concentrated in that range).

Five cost blocks are applied to that profile: product safety, fixed EPR fees and representation, variable eco-contributions, the Digital Product Passport and, for non-EU sellers, origin-specific barriers. Each block is calculated at three levels (low, central and high) and in three geographic scenarios (one market, five markets and all twenty-seven).

How to read the figures in this report

The model's figures are orders of magnitude for deciding strategy, not contractual budgets. Actual fees depend on the specific country, the compliance scheme chosen, the exact weight of each package and the eco-modulation applicable to each SKU.

A systematic distinction is drawn between what is already law in force and what is forecast or proposal. No sectoral ESPR delegated act had been adopted as at 20 August 2026: the iron and steel act closed public consultation on 12 August and the textiles act is still at the preparatory study stage.

Where a national obligation could not be verified against a primary source, it is marked as unconfirmed. That does not mean it does not exist: in practice almost all Member States require registration and a representative from non-established producers.

This document does not constitute legal advice. Before taking decisions with legal effects, the current text should be checked in EUR-Lex and a specialist adviser consulted.

CHAPTER 3

03 The starting point: what the Amazon market in Europe looks like today

Before measuring the impact of the rules, it is worth establishing what they apply to. Amazon's European market is not a homogeneous block, and the differences between its national markets directly shape how the regulatory burden is distributed.

3.1 Size and structure

The Union's five largest markets (Germany, France, Italy, Spain and the Netherlands) total USD 135.9 billion of third-party gross merchandise volume and 465,594 active sellers. Adding the United Kingdom, a third country for regulatory purposes since Brexit but a European market commercially, the figure rises to USD 189.6 billion. For scale: roughly two thirds of the US market, split across seven tax regimes, seven languages and (this is the novelty) twenty-seven extended producer responsibility regimes.

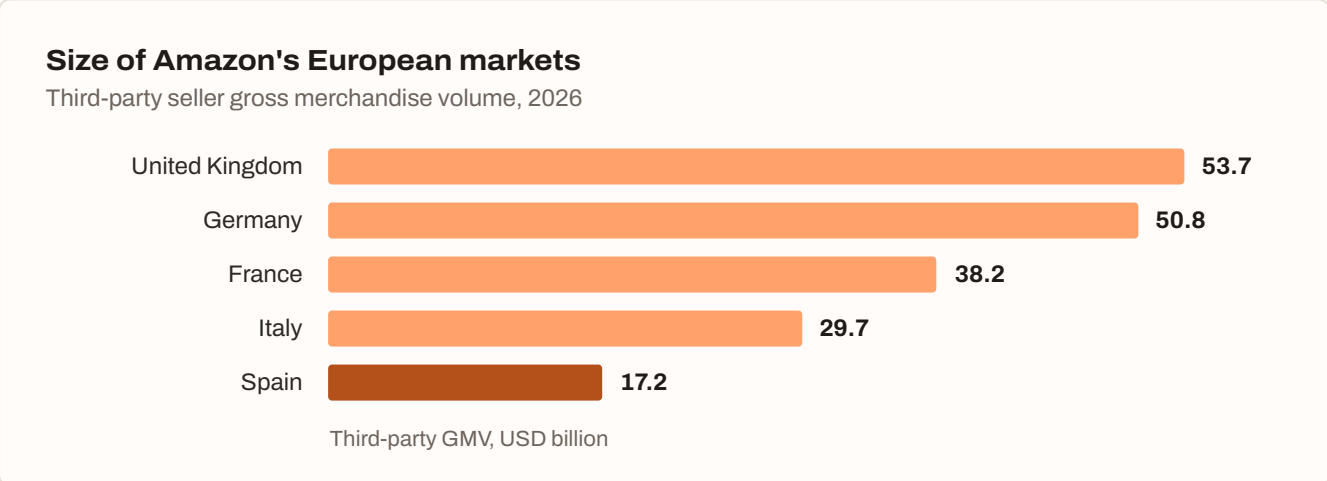

Chart 1. Third-party GMV (Gross Merchandise Volume) in Amazon's European markets, 2026.

The following table sets out the full metrics for the European markets, used throughout the report.

Market	3P GMV (USD M)	Active sellers	Activity rate	Traffic per seller	Revenue per seller (USD)	Seven-figure sellers
United Kingdom	53,700	157,074	15%	2,375	341,961	10,139
Germany	50,800	151,435	16%	2,688	335,175	10,814

Market	3P GMV (USD M)	Active sellers	Activity rate	Traffic per seller	Revenue per seller (USD)	Seven-figure sellers
France	38,200	118,512	13%	1,755	322,674	6,068
Italy	29,700	105,062	12%	2,151	282,847	5,072
Spain	17,200	90,585	11%	1,402	190,304	3,099
Nether-lands	400	n/a	n/a	n/a	n/a	n/a
Belgium	500	n/a	n/a	n/a	n/a	n/a
Sweden	200	n/a	n/a	n/a	n/a	n/a
Poland	200	n/a	n/a	n/a	n/a	n/a
Ref: US	305,300	547,958	15.5%	4,909	557,088	50,949

Table 1. Metrics of Amazon's European markets. The last four European markets are emerging markets for Amazon, which does not publish detailed metrics for them.

The figure that most shapes the regulatory analysis is revenue per active seller. An average seller in Spain turns over USD 190,304 a year; one in Germany, USD 335,175. When the regulatory cost of operating in an additional country is €1,500 to €3,000 a year depending on the sector, the difference between those two markets determines whether expansion makes sense. It also explains why Spain, despite having the best revenue distribution across seller tiers in Europe (index 85, the most balanced on the continent), is also the European market with the lowest activation rate for new sellers.

3.2 The competition paradox

Amazon's global market is undergoing rapid concentration. The number of active sellers has fallen 25% from its peak, from 2.4 to 1.8 million. At the same time, sellers exceeding USD 1 million in annual turnover almost doubled, from 60,000 to over 100,000, and those exceeding USD 100 million rose from about 50 four years ago to more than 230.

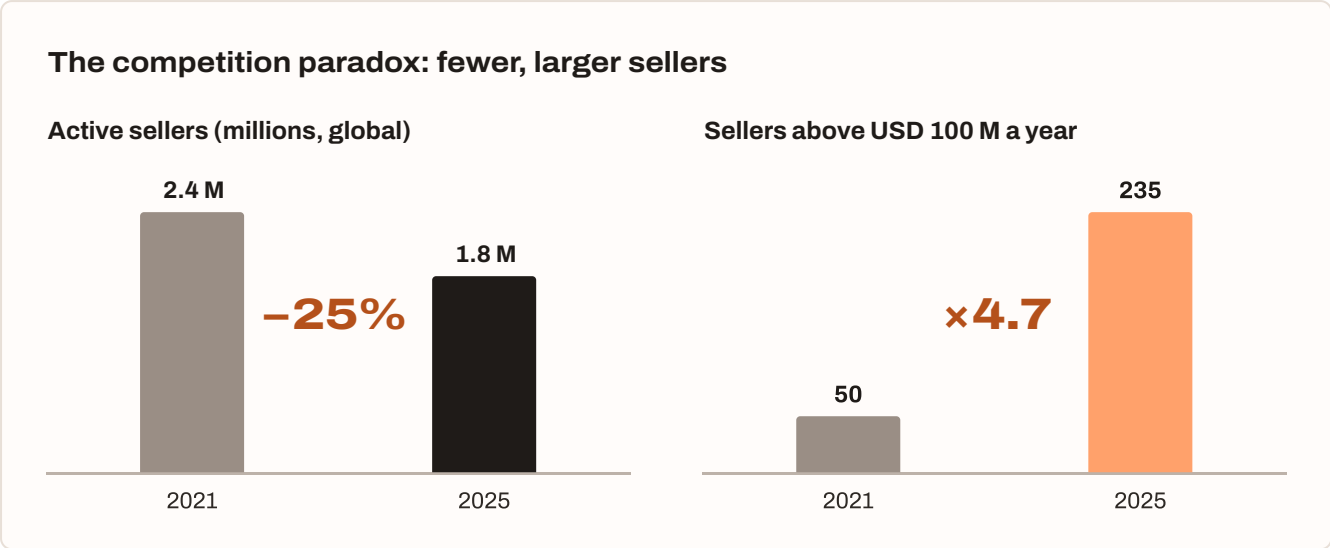

Chart 2. Number of active sellers and of sellers above 100 million dollars.

This trend has a direct regulatory reading. Compliance costs are mostly fixed costs: the responsible person in the Union, registration in each country, the digital passport platform licence. A seller turning over five million absorbs them in under half a point of margin; one turning over three hundred thousand absorbs them in three or four points. The rules are therefore not size-neutral: they accelerate the same concentration the market was already producing on its own.

The seller survey confirms this from another angle: among those turning over less than $500,000, 53% report falling margins, against 45% of those above five million. And a significant margin drop (over five percentage points) affects 25% of small sellers against 17% of large ones.

3.3 The inversion of the seller base

The deepest structural change of the last decade is the shift in seller origin. In 2015, Chinese sellers accounted for 7.1% of new registrations on Amazon.com, against 70.6% for US sellers. By 2024 the figures had almost fully reversed: 62.3% against 26.8%. In September 2025 Chinese sellers exceeded 50% of Amazon's global active seller base across all international marketplaces.

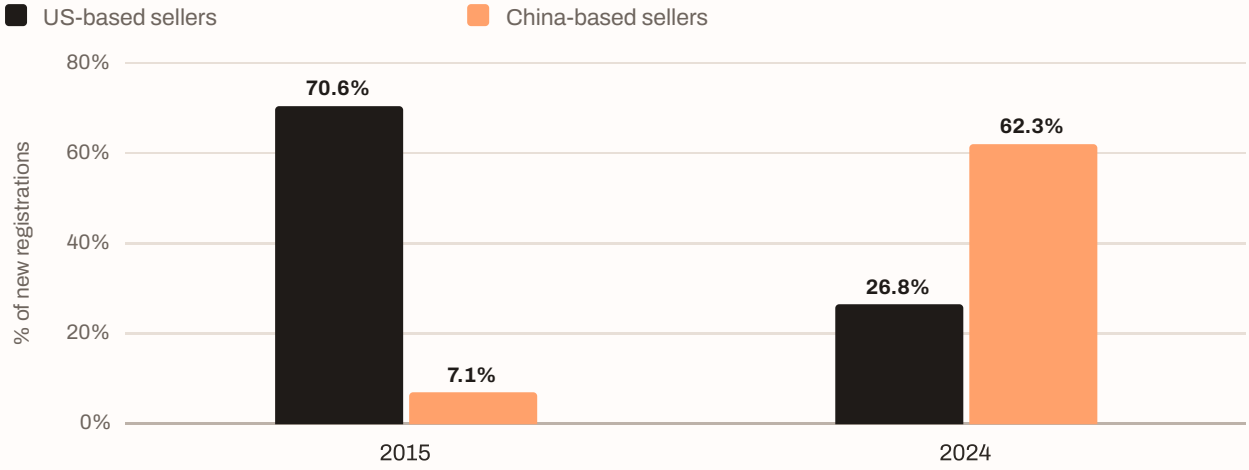

Chart 3. New seller registrations on Amazon.com by country of origin.

In Europe the pattern repeats and in some cases intensifies. In the United Kingdom, China-based sellers make up 51% of the active base. European markets as a whole show Chinese seller penetration above local representation. The market report sums it up precisely: the ecosystem has moved from "made in China, sold by the US" to "made, sold and marketed by China".

Why this matters for the regulatory analysis

The advantages that produced this inversion are exactly those the 2026 regulatory block targets: customs arbitrage on low-value direct shipping, the absence of a responsible entity on European soil and the ability to operate without bearing the product's end-of-life cost.

At the same time, in 2025 artificial intelligence removed the non-EU seller's last structural disadvantage: the language barrier and the quality of sales content. Translation, optimisation and cultural adaptation are now done at scale and at marginal cost.

The result is that competition is increasingly decided where the rules do discriminate: documented traceability, legal representation and end-of-life cost.

3.4 The activation barrier

One indicator measures the weight of regulatory friction better than any other: the activation rate, defined as the percentage of new sellers who make their first sale within twelve months of registering.

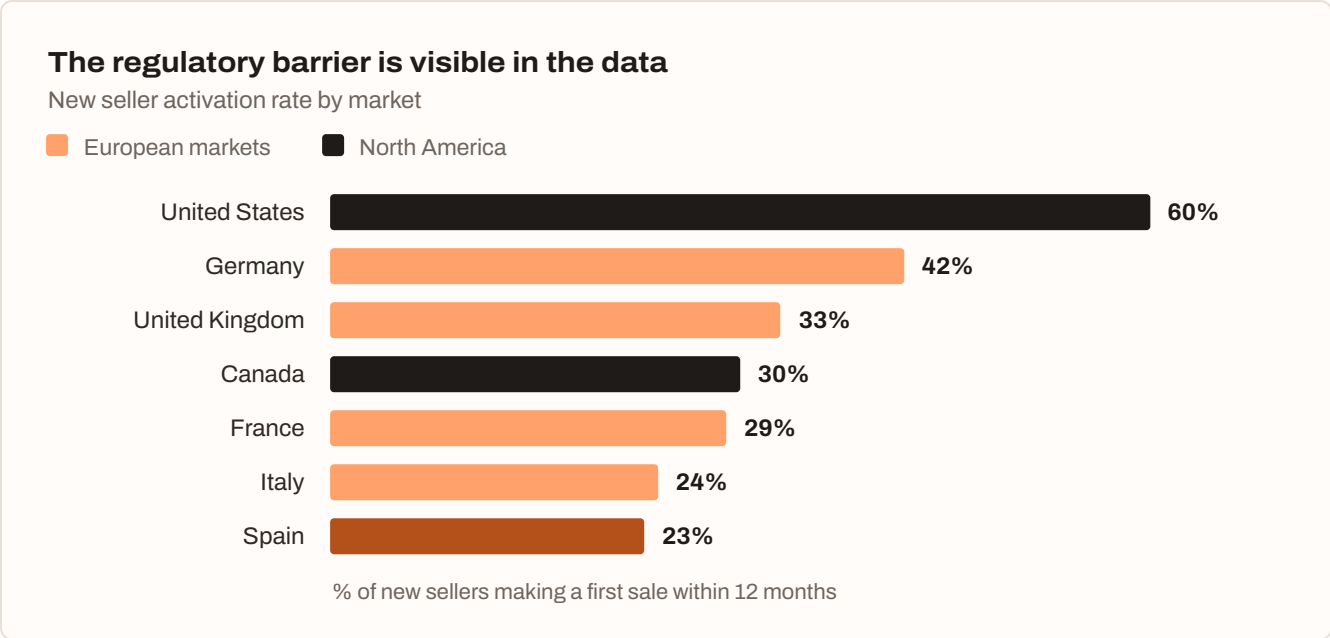

Chart 4. New seller activation rate by market.

The market analysis explicitly attributes these differences to compliance cost. On Germany: success requires mastering the VerpackG packaging law, German labelling requirements, VAT compliance and consumer protection laws. On France: complex regulatory requirements, including mandatory French-language listings and compliance with e-waste environmental rules. On Italy: regulatory complexity and cultural adaptation requirements, with the lowest activation rate among the main European markets. On Spain: compliance with EU rules and specific labelling requirements.

The timing of these data should be stressed: **they reflect the situation before the PPWR, the destruction ban and EPR verification in all twenty-seven applied. The barrier already observed will intensify, not ease.**

3.5 Where margins hurt today

The survey of 181 sellers pinpoints current margin pressures. 46% report falling margins over the last twelve months; only 31% saw an improvement. The most common net margin is between 11% and 20%, and only 19% exceed 20%.

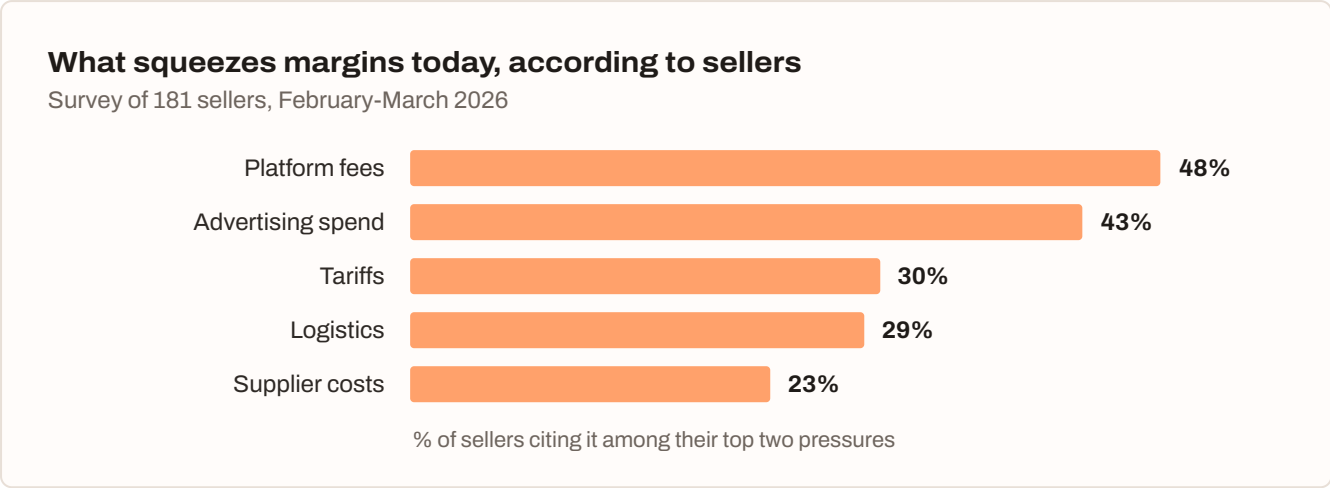

Chart 5. Margin pressures cited by sellers.

Note what is missing from this list: regulatory compliance. In February and March 2026, when the survey was carried out, sellers did not see it as one of their two main cost pressures. Five months later, with the PPWR applicable and verification extended to all twenty-seven, that perception is outdated. This gap between sector perception and regulatory reality is itself a window of opportunity for whoever recognises it first.

One further survey finding deserves attention: asked about the biggest under-discussed threat, 34% of sellers pointed to platform fees and costs and 20% to competition from Chinese sellers. And in describing that threat, respondents spoke not of price but of asymmetry: tariff evasion, tax avoidance and AI-enabled content quality gains. Struggling sellers cite it in 35% of cases, against only 7% of thriving sellers. It is the largest cohort divider in the whole study.

CHAPTER 4

04 The regulatory block: seven rules that act as one

The most common analytical error is to treat these rules separately. They are not separate. They are designed to fit together: the **ESPR** sets what the product must meet, the Digital Product Passport **(DPP)** is where this is evidenced, extended producer responsibility **(EPR)** funds its end of life, the **GPSR** requires someone accountable within the Union, the **PPWR** governs what wraps it, the customs reform controls how it enters and the marketplace verifies all of this exists before allowing the sale.

Application sequence of the regulatory block

In force at 20 August 2026 Expected

13 Dec 2024	GPSR applicable: EU responsible person mandatory
16 Oct 2025	Textile EPR mandatory in all 27 (entry into force)
1 Jul 2026	End of EUR 150 exemption: EUR 3 per item
8 Jul 2026	French anti fast-fashion law (EU manufacturers exempt)
19 Jul 2026	Ban on destroying unsold clothing and footwear
20 Jul 2026	Digital Product Passport registry operational
12 Aug 2026	PPWR applicable: packaging authorised representative per country
1 Sep 2026	French malus: EUR 0.25 - 12 per garment
18 Feb 2027	Battery passport mandatory
Q4 2027	ESPR textiles delegated act (expected)
Apr 2028	Textile EPR fully operational in all 27
Aug 2028	QR codes mandatory on packaging (PPWR)
1 Jan 2030	Maximum 50% empty space + A/B/C recyclability grade
19 Jul 2030	Destruction ban extended to medium-sized companies

Chart 6. Application sequence of the regulatory block, 2024-2030. Annex A sets out the detailed calendar.

4.1 The ESPR: the framework

Regulation (EU) 2024/1781 of 13 June 2024 entered into force on 18 July 2024 and repealed Ecodesign Directive 2009/125/EC. It widens the scope from energy-related products to virtually any physical product placed on the Union market, and adds three new instruments: ecodesign requirements by product group, the Digital Product Passport and the ban on destroying unsold consumer goods.

It is built as a framework regulation: the ESPR imposes no specific requirements itself, but empowers the Commission to adopt them through delegated acts, sector by sector. This has a first-order practical consequence that must be clearly understood.

Actual status of the delegated acts at 20 August 2026

No sectoral ecodesign delegated act has yet been adopted. Not textiles, steel, aluminium, furniture, tyres or mattresses.

The most advanced is iron and steel: its public consultation opened on 20 May 2026 and closed on 12 August 2026. Adoption is expected in the fourth quarter of 2026.

Textiles and apparel are still at the preparatory study stage, with studies published in December 2025 and May 2026. Adoption is expected in the fourth quarter of 2027.

What is adopted and applying is the part of the ESPR that needs no sectoral delegated act: the ban on destroying unsold clothing and footwear, in force since 19 July 2026.

The ESPR Working Plan 2025-2030, adopted as COM(2025) 187 final on 16 April 2025, sets the order of priority. The table below shows it with the indicative timetable, subject to the mid-term review planned for 2028.

Product group	Delegated act (indicative)	DPP applicable (indicative)	Relevance to the analysis
Iron and steel	Q4 2026	2027-2028	Critical input for furniture and appliances
Aluminium	Q3-Q4 2027	2028-2029	Electronics and furniture input
Textiles and apparel	Q4 2027	2028-2029	Sector with highest SKU density
Tyres	2027	2028-2029	Outside the scope of this report
Horizontal reparability	2027	2028-2029	Electronics: 5-yr spare parts, max. price 30%
Furniture	2028	2029-2030	Category with largest seller share

Product group	Delegated act (indicative)	DPP applicable (indicative)	Relevance to the analysis
Mattresses	2029	2030-2031	Home subcategory
Electrical equipment recyclability	2029	2030-2031	Second wave on electronics
Footwear	Feasibility study until 2027	No date	Not confirmed as priority group

Table 2. ESPR Working Plan 2025-2030. Indicative, non-binding dates. Source: COM(2025) 187 final and JRC preparatory studies. Chemicals, detergents, paints and lubricants were excluded from this first phase and will be reviewed in 2028.

4.2 The Digital Product Passport: the piece that ties it all together

The DPP is the instrument with the greatest medium-term operational impact and the least understood. It is neither a label nor a certificate: it is a structured data record, accessed via a carrier (typically a QR code), that stays with the product throughout its life cycle and must hold the information required by the delegated act for its product group.

The infrastructure already exists. On 20 July 2026 the European Commission opened the Digital Product Passport Registry, together with a test environment. Implementing Regulation (EU) 2026/1778 of 16 July 2026 lays down its implementing provisions and entered into force on 6 August 2026. The registry stores the unique identifiers; product data remain decentralised on economic operators' servers, but every passport must be registered centrally.

In parallel, the joint technical committee CEN-CENELEC JTC 24 has developed eight EN 18xxx standards defining data exchange protocols, unique identifiers, data carriers, storage persistence, life-cycle management interfaces, interoperability, access rights management and authentication. Six of the eight had been cited in the Official Journal by July 2026, giving them presumption of conformity.

The first fully enforceable passport comes not from the ESPR but from Batteries Regulation (EU) 2023/1542: the battery passport will be mandatory from 18 February 2027 for industrial and electric vehicle batteries above 2 kWh. It is the test bed for the whole system.

The DPP cost structure

The supplier market has exploded: over a hundred verified providers are estimated to operate in Europe. The dominant business model is software as a service, with three components.

Component	2026 market range	Strategic comment
Onboarding	EUR 1,000 - 5,000 for SMEs; over EUR 20,000 for large companies	One-off payment. Includes ERP or shop integration. Normally amortised over three years.
Annual licence	EUR 2,000 - 10,000/year	Recurring platform and hosting cost. It is the cost floor: payable even for a small catalogue.
Cost per passport	EUR 0.10 - 1.50 per SKU per year	The critical variable. Higher volume means lower unit cost. It drives the differential impact across sectors.
Data collection	Not priced; internal cost	The real bottleneck. Requires origin and chemical composition certificates from every supplier. It is the largest hidden cost and the slowest to resolve.

Table 3. Digital Product Passport cost structure. Source: market providers and client internal document.

The DPP is not just a cost: it is also a savings lever

Under the ESPR it is a market access cost: without digitised data, the product cannot legally be sold.

Under extended producer responsibility it is a potential saving: if the passport shows the product is easy to recycle, eco-fees are modulated downwards. Eco-modulation is the mechanism by which a good DPP pays for itself.

Under the GPSR it is a simplification: it hosts the declaration of conformity and authorised representative data digitally, centralising the documentation Amazon requires and avoiding listing blocks.

4.3 The three representative roles: a distinction that costs money to confuse

One of the costliest mistakes a seller makes is to assume that appointing "a representative in Europe" settles all its obligations. It does not. There are three legally independent roles, with different legal bases, which may or may not fall to the same commercial provider.

Role	Legal basis	Scope	Function
Responsible person	Reg. (EU) 2023/988 (GPSR), Art. 16	Non-harmonised consumer products	Union contact point for product safety. Receives Safety Gate notifications. Its details must appear on the product, packaging or documentation.
CE marking authorised representative	Sectoral harmonisation regulations and Reg. (EU) 2019/1020, Art. 4	CE-marked products in Annex I of Reg. 2019/1020	Keeps the technical documentation and EU declaration of conformity for 10 years. Cooperates with market surveillance.
EPR authorised representative	PPWR1, WEEE Directive, Reg. (EU) 2023/1542, textile rules	End-of-life obligations, not safety	Producer registration in the national register, membership of a collective scheme, reporting of quantities placed on the market and payment of eco-fees. One needed per Member State and per stream.

Table 4. The three representative roles in the European Union. Source: own analysis of the cited legislation.

PPWR: Packaging and Packaging Waste Regulation

EPR: Extended Producer Responsibility

GPSR: General Product Safety Regulation

The case that illustrates the build-up

An electronic toy with batteries, made outside the Union and sold in five European markets, simultaneously needs:

· a GPSR responsible person — one for the whole Union;

· a CE marking authorised representative for the Toy Safety Directive and the electromagnetic compatibility rules;

· a packaging authorised representative in each of the five countries;

· a WEEE authorised representative in each of the five countries;

· a battery authorised representative in each of the five countries.

That is two single roles plus fifteen national registrations. And none can substitute for another.

The GPSR has applied since 13 December 2024. Its Article 16 provides that no product within its scope may be placed on the Union market without an economic operator established in the Union to perform those tasks. Its Article 22 requires online marketplaces to register on the Safety Gate portal, designate a single point of contact and remove dangerous products within two working days of an authority order.

In cost terms, responsible person services span a very wide market range (from about €200 to €5,000 a year depending on the service model), with structures combining set-up, annual fee and cost per SKU. The practical range is between €300 and €1,500 a year depending on the technical complexity of the product.

4.4 Extended producer responsibility: the cost that scales with countries

Extended producer responsibility (EPR) shifts to the producer the cost of collecting and treating the waste its product generates: the packaging, the product itself at the end of its life and, depending on the stream, its components. It is a long-standing regime for packaging and electronic waste, new for textiles, and radically strengthened in 2026 in two ways.

First route: the PPWR. Regulation (EU) 2025/40 on packaging and packaging waste has applied since 12 August 2026, directly and without transposition. It requires registration in the national producer register of each Member State where packaging is placed on the market, and designation of an authorised representative in each. It also imposes a declaration of conformity per packaging item, PFAS restrictions for food contact and a ban on double walls or false bottoms designed solely to increase perceived volume.

Second route: mandatory textile EPR. The revised Waste Framework Directive, in force since 16 October 2025, establishes textile extended producer responsibility in all twenty-seven Member States. The transposition deadline is 17 June 2027 (twenty months after entry into force) and schemes must be operational by April 2028 at the latest. Four countries moved early: France since 2007 with Refashion, the Netherlands since July 2023, Hungary since 2023 and Latvia since 2022. Spain has it at draft Royal Decree stage, reviewed by the CNMC in 2026 but not yet approved.

The fee differential between countries

This is probably the most actionable operational finding of the report. Eco-contributions are not harmonised: each Member State and each compliance scheme sets its own fees, and the differences are an order of magnitude.

Packaging material	Spain (Ecoembes)	France (Citeo)	Austria (ARA)	Belgium (Fost Plus)
Paper and board	0.0410	0.1487	0.2080	0.1503
Rigid plastic / PET	0.1920	0.3397	1.0400	0.3604 (clear) 1.2568 (coloured)
Flexible plastic / film	0.1770	0.3397	0.1800 (commercial)	1.0804 (PE) 2.2095 (PP)
Steel	0.1610	0.0267	0.4500	0.1864
Aluminium	0.0400	0.0798	0.4800	0.0491 - 0.4513
Glass	n/a	0.0076	0.1080	0.1052
Wood	0.0200	0.0323	0.0200	n/a

Table 5. Packaging eco-contributions in euros per kilogram, 2026 fee schedules. Sources: Ecoembes, Citeo (barème 2026), ARA (Tarifblatt 2026), Fost Plus. Only countries with a verified official fee schedule are included.

What Table 5 reveals

The same kilogram of polypropylene film costs €0.177 in Spain and €2.2095 in Belgium. A 12.5-fold difference.

Board, the cheapest material in every market, costs five times more in Austria than in Spain.

Strategic consequence: the choice of packaging material stops being a logistics decision and becomes a fiscal one. Replacing plastic film with board in a catalogue sold in Belgium and Austria can save more than any renegotiation with the supplier.

In textiles, where the regime is more recent, confirmed fees are: France €0.01 to €0.06 per garment with eco-modulation, the Netherlands €0.20 per kilogram, Hungary €0.42 per kilogram and Latvia around €0.50 per kilogram through its collective scheme. Spain has not yet published a fee (August 2026).

The enforcement mechanism: Amazon as verifying arm

This is where the decisive institutional shift occurs. Since 12 August 2026, coinciding with the application of the PPWR, Amazon verifies EPR registration numbers in all twenty-seven Member States. Until then it did so only in a small group of markets: Germany and France for certain, and Spain according to most sector sources consulted. Amazon does not publish this information through an official regulatory channel, so the exact scope of prior verification should be treated with caution; what all sources agree on is the date and the extension to all twenty-seven.

If the seller does not provide a valid number for each country and category, one of two things happens: the offer is deactivated in that market, or the seller is automatically enrolled in the pay-on-behalf programme. That programme, in place in Belgium, France, Italy and Spain, has applied since 1 January 2026 a flat fee of €25 per EPR category per year, replacing the previous scheme of €24.99 plus a variable 3% on the eco-contribution. The actual eco-fee is passed on on top of that fee.

The underlying regulatory implication is that **the regulator no longer needs to inspect hundreds of thousands of scattered sellers: it is enough to require the marketplace to do so.** This makes the strategy of silent non-compliance unviable, although for years it was economically rational for a small or non-EU seller. The penalty is no longer an unlikely fine from a national authority; it is the immediate deactivation of the offer.

4.5 The ban on destroying unsold goods

Since 19 July 2026, Article 25 of the ESPR has banned the destruction of the unsold consumer goods listed in its Annex VII: clothing, clothing accessories and footwear, including hats, ties, belts and scarves. The obligation falls on large companies; medium-sized companies follow from 19 July 2030. Article 24 also adds an annual public disclosure obligation on the quantity, weight, reasons for discarding and destination of those goods.

Exemptions exist but are narrow: hazardous or irreparably damaged products, intellectual property infringement, counterfeits, and discarding after unsuccessful donation attempts (which require having offered the product to at least three social economy enterprises or having run a public tender for eight weeks).

The real economic impact of this ban

The return rate in fashion is between 30% and 50%; in footwear, between 25% and 35%. Much of that returned product cannot be resold as new.

Until now, destruction was the cheapest outlet for surplus and non-resaleable returns. That outlet no longer exists for large companies.

The alternatives (extended storage, managed donation, refurbishment, clearance channels) all cost more and, in the case of storage, add to Amazon's aged inventory surcharges, which reach €261.97 per cubic metre per month beyond 455 days.

The textile sector therefore suffers the most severe combined effect: the highest return rate, the highest SKU density for the digital passport, newly created textile EPR and the destruction ban.

4.6 The customs reform: the end of low-value arbitrage

On 1 July 2026 the customs duty exemption for consignments of up to €150 disappeared. In its place, as a transitional measure until 1 July 2028, a flat duty of €3 per item (not per parcel) applies, calculated by tariff heading. A parcel containing a T-shirt and a watch pays €6.

The scale of the problem explains the forcefulness of the measure: in 2024, 4.6 billion low-value items were imported into the Union, against 1.4 billion in 2022, and 91% of those consignments came from China. The underlying structural reform (agreed between Council and Parliament on 26 March 2026, creating the EU Customs Authority) will culminate in the customs data hub for e-commerce on 1 July 2028.

The handling fee of approximately €2 per consignment, widely discussed in the press, had not been adopted as at 20 August 2026. It remains a Commission proposal backed by a Parliament resolution of July 2025, whose amount and date will be set, according to the Commission, in autumn 2026.

4.7 The French law against ultra-fast fashion: the precedent

On 8 July 2026 France enacted its law to reduce the environmental impact of the textile industry. It is, to date, the most aggressive rule in the block and deserves attention for its design, not just its content.

Measure	Content	Application
Per-garment penalty	EUR 0.25 to 12 per garment, modulated by environmental impact, catalogue breadth and frequency of offer renewal	From 1 September 2026. Rises to EUR 2-20 in 2030
Origin exemption	Companies from the EU-27, Norway, Liechtenstein and Iceland are exempt	IN FORCE
Advertising ban	Total ban on media advertising for ultra-fast fashion brands and items; ban on promotion by commercial influencers, with fines of up to EUR 100,000	From 1 January 2027
Transparency	Place of manufacture must be shown next to the price; ban on the word "free" in marketing	IN FORCE
Taxation	Removal of the 60% tax deduction for donations of ultra-fast-fashion clothing	IN FORCE

Table 6. French law of 8 July 2026 on the environmental impact of the textile industry.

What matters is not the amount but the precedent. It is the first time a European product rule explicitly discriminates by the manufacturer's place of establishment. If the French model withstands scrutiny of its compatibility with the internal market and World Trade Organization rules, other Member States can reasonably be expected to replicate it. For a European manufacturer, this makes establishment in the Union an asset with quantifiable economic value for the first time.

4.8 The PPWR and packaging: what changes in 2026 and what changes in 2030

The two dates should be kept clearly apart, because public debate conflates them.

Since 12 August 2026 the following are enforceable: the declaration of conformity per packaging item under internal production control, PFAS restrictions in food-contact packaging, the ban on double walls and false bottoms intended solely to increase perceived volume, registration in each Member State and designation of a packaging authorised representative in each.

From 1 January 2030 the following take effect simultaneously: mandatory recyclability grading into grades A, B and C; minimum recycled content in plastic packaging; and a maximum empty-space ratio of 50% in transport, grouped and e-commerce packaging. Data carriers (DPP-compatible QR codes) will be mandatory from August 2028.

An important clarification on the "50% air" rule

The planning document provided treats the 50% empty-space rule as already applicable. Our verification indicates that this obligation enters into force on 1 January 2030, not in 2026.

What is enforceable from August 2026 is the ban on double walls, false bottoms and layers designed solely to increase the perceived volume of the packaging.

The difference matters for planning: there are three and a half years to redesign box formats before the 50% ratio becomes binding. That is enough time to do it properly, and little enough to start now.

05 CHAPTER 5 Analysis by sales sector

This section cross-references the ESPR priority product groups with the heaviest categories on the marketplace. The starting conclusion is that the same rule produces very different economic effects depending on the sector's catalogue structure, and that this structure, not company size, is the variable that best predicts impact.

5.1 The exposure matrix

Sector	% of sellers participating	SKUs in catalogue (millions)	Average SKUs per seller	Amazon fee	Return rate
Textiles and clothing	25 - 30%	over 50	150 - 200	15%	30 - 50%
Footwear	10 - 12%	about 15	120	15%	25 - 35%
Leather goods and accessories	8%	about 8	under 40	15%	10 - 15%
Furniture and home	35%	over 70	1 - 5 (heavy furniture) 60 (decor)	15%	5 - 8 %
Consumer electronics	16 - 20%	over 40	3 - 10	8%	10 - 18%

Table 7. Sector profile. Sources: internal planning document provided by the client and ZigZag Annual Returns Benchmark España 2025.

Reading this table correctly requires understanding a structural asymmetry. In textiles, a single model of jeans easily generates thirty to sixty distinct SKUs with six sizes and five colours. The technical average of SKUs per active seller comfortably exceeds one hundred and fifty, even if the seller markets very few genuinely different garments. In consumer electronics the opposite holds: 77% of global sellers offer fewer than ten products in total, and a specialist seller can turn over millions managing three to five SKUs.

Why this asymmetry decides almost everything

The Digital Product Passport is billed per SKU, not per unit sold or by turnover.

A textile seller with 175 SKUs pays, at the central cost of €0.80 per passport per year, about €140 a year on passports alone, plus the platform licence.

An electronics seller with 8 SKUs pays about €6. While turning over twice as much.

The consequence is that in textiles the DPP is the largest component of regulatory cost, whereas in electronics it is the fixed WEEE and battery fees, which scale with countries rather than SKUs.

5.2 Textiles and clothing: the most exposed sector

Textiles concentrate every cost vector of the regulatory block at once. It is the only sector bearing all five simultaneously.

1. **Newly created textile extended** producer responsibility, mandatory in all twenty-seven from April 2028, with four countries already operational.
2. **Ban on destroying unsold goods**, in force since 19 July 2026 for large companies, in a sector with return rates of 30% to 50%.
3. **Highest SKU density**, which multiplies the cost of the digital passport.
4. Sector-specific ESPR delegated act expected in the fourth quarter of 2027, with durability, reparability and recycled content requirements.
5. **Specific French penalty** of €0.25 to €12 per garment from 1 September 2026, exempting European manufacturers.

The model estimates the annual regulatory cost for the typical textile seller (€500,000 turnover, 175 SKUs) at €9,477 when operating in a single market, €13,337 in five and €34,567 in all twenty-seven, in each case for a manufacturer established in the Union.

For a non-EU manufacturer, these figures rise to €28,520, €38,183 and €59,413 respectively. In the five-market scenario, regulatory cost represents 2.67% of turnover for the European manufacturer and 7.64% for the non-EU one.

The operational implication is direct: **in textiles, the most powerful savings lever is not negotiating fees but reducing the number of active SKUs.** Consolidating sizes into ranges, dropping slow-moving colours and rationalising the parent-child variant structure have an immediate, measurable financial effect, which also reduces exposure to the destruction ban by cutting structural surplus.

5.3 Footwear: high exposure with lower catalogue density

Footwear shares with textiles extended producer responsibility, the destruction ban and a high return rate (25% to 35%, driven by half-size exchanges), but with two relevant differences.

The first is that its catalogue, though deep, is less extensive: about 120 average SKUs per seller against 175 in textiles. The second, more important, is that footwear is not a confirmed priority product group in the ESPR Working Plan 2025-2030: only a feasibility study is envisaged, to be completed before the end of 2027. This gives it extra time compared with textiles, although EPR and the destruction ban already apply on the same terms, because Annex VII of the ESPR expressly includes footwear.

Estimated regulatory cost is €9,083 in one market, €12,943 in five and €34,173 in all twenty-seven for the European manufacturer. The gap with the non-EU manufacturer is smaller than in textiles (80% versus 186% in the five-market scenario) precisely because the French surcharge does not apply.

5.4 Leather goods and accessories: the most contained exposure in the fashion block

Leather goods benefit from three favourable structural features. Their catalogue is markedly more compact (fewer than forty active SKUs, because size dependence drops sharply and variety is concentrated in colour and model). Their return rate is moderate, between 10% and 15%, for the same reason. And they are not a priority group in the ESPR Working Plan.

Their obligations therefore centre on packaging EPR, the GPSR responsible person, REACH-derived restrictions on chemical dyes and heavy metals, and (where the product counts as textile under the national definition) textile EPR. At €7,939 in one market and €9,539 in five, it is the sector with the lowest absolute regulatory cost in the analysis, although its lower typical turnover makes the percentage of sales (2.38% in five markets) comparable to footwear.

5.5 Furniture and home: the sector with the largest share and the least relative pressure

This is the category with the most participating sellers (approximately 35% offer some product in this area) and the one with the most SKUs in the aggregate catalogue, over seventy million. Yet its relative regulatory exposure is the lowest in the analysis: 1.38% of turnover in the five-market scenario.

Three factors explain this. Its return rate is the lowest, between 5% and 8%, although the unit cost of each return is the highest. Its catalogue per seller is small in heavy furniture, where independent sellers tend to specialise in one to five models to optimise logistics cost. And its ESPR delegated act will not arrive until 2028, with a digital passport around 2029-2030.

The furniture-specific vector: packaging

The packaging weight of furniture is an order of magnitude higher than in other sectors: around 2.5 kilograms per unit versus 0.12 in textiles.

This makes the variable packaging eco-contribution its main regulatory cost item, far above the flat fees.

It also leaves the sector uniquely exposed to the 50% empty-space rule coming into force in 2030, and to the existing ban on double walls and false bottoms.

Furniture is also the sector most exposed to the first ESPR delegated act, on iron and steel, expected in the fourth quarter of 2026, given its role as an input.

5.6 Consumer electronics: lower density, greater complexity

Electronics has the inverse profile to textiles: an ultra-compact catalogue and dense regulatory obligations per SKU.

It is the only sector in the analysis bearing three simultaneous extended producer responsibility streams (packaging, waste electrical and electronic equipment, and batteries), each with its own national register in every Member State, through its authorised representative. It is also the only one with mandatory CE marking and significant laboratory testing: between €1,500 and €4,000 for electromagnetic compatibility and low voltage, and up to €8,000 if it includes radio frequency under the RED Directive.

Added to this are the horizontal repairability requirements expected for 2027: spare parts available for five years, a maximum parts price of 30% of the product price, access to repair information for five years and a ban on parts pairing by

software. And the battery passport, mandatory from 18 February 2027 for batteries over 2 kWh.

The result is the highest absolute regulatory cost in the analysis in the EU-27 scenario (€65,776 a year, 7.31% of turnover) but the second lowest in a single market. Of all sectors, electronics is the one most penalised by geographical dispersion and least penalised by catalogue depth. Its strategic decision is not to cut SKUs but to choose markets.

06 CHAPTER 6 Analysis by country

The geographical dimension of the analysis has two sides that must not be confused: the country of sale, which determines registration obligations and applicable fees, and the country where the manufacturer is established, which determines whether it is an EU operator or a third-country one. This section deals with the first; Chapter 7 deals with the second.

6.1 The EU-27 obligations map

The table in Annex B sets out, Member State by Member State, the registration and authorised representative obligations in the four relevant streams. In summary: all twenty-seven require packaging registration and the appointment of an authorised representative by non-established producers from 12 August 2026, through direct application of the PPWR; all twenty-seven require e-waste registration; and four already have textile EPR in operation, which will be mandatory in all of them in April 2028.

Country group	Status	Countries	Operational implication
Mature, long-verified regime	Amazon already verified before 2026	Germany and France (confirmed); Spain (per sector sources)	Non-compliance already has immediate consequences. These are the markets with the cleanest registration databases.
Textile EPR already operational	Early national scheme	France (2007), Netherlands (2023), Hungary (2023), Latvia (2022)	Textile fee already payable. France also adds the ultra-fast fashion surcharge.
Regime under reform	Regulatory transition under way	Poland (new packaging law, phased in 2026-2028), Spain (textile RD in draft)	Fees will rise in stages. Poland applies 8% of the full fee in 2026, 20% in 2027 and 100% in 2028.
Applicable regime but fee not published	Obligation certain, cost to be confirmed	Most of the smaller Member States	The obligation exists even if the fee is not verified. Missing data must not be read as a missing obligation.

Table 8. Member States grouped by maturity of their extended producer responsibility regime.

6.2 Sales markets: where it pays to be present

Crossing market size with regulatory cost yields a fairly stable hierarchy of priorities.

Market	3P GMV (M USD)	Revenue per seller (USD)	Activation rate	Regulatory assessment
Germany	50,800	335,175	42%	The best balance of size and accessibility. A demanding but mature and predictable regime. The natural gateway to the continent and a pan-European logistics hub.
France	38,200	322,674	29%	The most demanding regime in Europe: textile EPR since 2007, aggressive eco-modulation and an anti-fast-fashion law. For an EU manufacturer, this is where the origin exemption is worth most.
Italy	29,700	282,847	24%	A very balanced revenue distribution (index 75) that favours mid-sized sellers. High administrative complexity without origin-specific surcharges.
Spain	17,200	190,304	23%	The best revenue distribution in Europe (index 85) and the lowest packaging eco-fees of the verified fee schedules. Textile EPR still awaiting a Royal Decree.
Netherlands, Belgium, Sweden, Poland	1,300 (aggregate)	n/a	n/a	Emerging markets for Amazon. Belgium has the highest plastic eco-fees in Europe; the Netherlands already applies textile EPR. The regulatory cost per country may exceed the margin they bring.

Table 9. Cross-assessment of European markets. Source: own regulatory research.

The decision rule derived from the model

The incremental regulatory cost of adding a European market ranges, by sector, from €800 to €3,300 a year. Electronics, with three EPR streams, is at the high end; leather goods, with packaging only, at the low end.

Applying a typical gross margin of 25% on sales, a market must generate between €3,200 and €13,200 in annual turnover just to cover its own regulatory cost.

Below that figure, presence in that market destroys value. And this is new: until 2026, with Amazon's pan-European logistics, the marginal cost of being present in an additional country was practically zero.

6.3 The Spanish case

Given its relevance to the recipient of this report, the Spanish situation is worth setting out in detail.

- **Packaging.** Real Decreto 1055/2022 is fully in force. Since 1 January 2025, extended responsibility covers commercial and industrial packaging, previously excluded, including pallets and boxes. Registration in the Registro de Productores de Producto is mandatory, as is joining a collective scheme or setting up an individual one. Ecoembes fees for 2026 are the lowest of the four fee schedules verified in this report.
- **Plastic tax.** The Impuesto Especial sobre los Envases de Plástico no Reutilizable levies €0.45 per kilogram of non-recycled plastic in packaging. It is added to the Ecoembes eco-contribution, not a substitute for it. It is a specifically Spanish burden with no equivalent in most Member States.
- **Textiles.** The Royal Decree on textile waste is still in draft. The draft was published by the Ministerio para la Transición Ecológica and submitted to the CNMC for review in 2026, but has not been approved. Ley 7/2022 de residuos already provides the legal basis. The European deadline requires it to be operational by April 2028.
- **Amazon verification.** Spain is one of the three markets where Amazon has verified registrations since 2021, alongside Germany and France. It is also one of the four where the pay-on-behalf programme operates.

For a Spanish company that manufactures and sells in Spain, the regulatory block is comparatively benign: the lowest eco-fees of the verified schedules, exemption from the French surcharge, no customs friction and the responsible person role performed in-house. The regulatory cost of the typical Spanish seller in its home market ranges from 1.18% to 1.98% of turnover depending on the sector. Once that same company expands to five markets, the figure rises to 1.38-2.67%; across all twenty-seven, to 2.48-7.31%.

CHAPTER 7

07 European manufacturers versus non-EU manufacturers

This chapter addresses the question that most shapes strategy: does the 2026 regulatory block really change the competitive balance between European and non-EU manufacturers? The answer is yes, but in a more nuanced way than the headline suggests.

7.1 The four asymmetries the rules introduce

First: mandatory representation in the EU

The non-EU manufacturer must appoint and pay a **GPSR responsible person** and **a CE marking authorised representative where applicable**. The European manufacturer can perform both functions in-house at a far lower marginal cost. The model applies a 35% factor to the market cost to reflect this difference. In absolute terms it amounts to €200 to €1,000 a year; strategically, it is the difference between relying on a third party to receive Safety Gate notifications and handling them directly.

Second: the flat customs duty

From 1 July 2026, each item sent from outside the EU in a distance-sales consignment of up to €150 pays €3. On a product with an average price of €28 (the typical textile seller), that is 10.7% of the selling price. The European manufacturer pays nothing. This is by far the largest asymmetry in value.

With an important caveat: it only applies to direct shipping from the country of origin. A Chinese manufacturer that places stock in a European logistics centre and ships from there pays the tariff only once, on bulk import, and avoids the per-item flat duty. The model assumes that 35% of the non-EU seller's units are shipped directly. This is the most sensitive parameter in the whole model, and also the one the seller can change fastest.

Third: explicit discrimination by origin

The French law of 8 July 2026 expressly exempts companies from the EU-27, Norway, Liechtenstein and Iceland from its penalty of €0.25 to €12 per garment. It is the first rule in the block to discriminate by place of establishment rather than by product characteristics. It applies only to textiles and only in France, but sets a precedent other Member States may follow.

Fourth: access to the data chain

This is the least visible asymmetry and probably the most lasting. The Digital Product Passport requires proof of material composition, origin and traceability. Obtaining that data from a supplier with a direct, contractual relationship is a management problem; obtaining it from a long, opaque supply chain in another jurisdiction is a structural one. The planning document provided by the client rightly identifies it as the highest hidden cost of the DPP and the real bottleneck.

7.2 The gap quantified

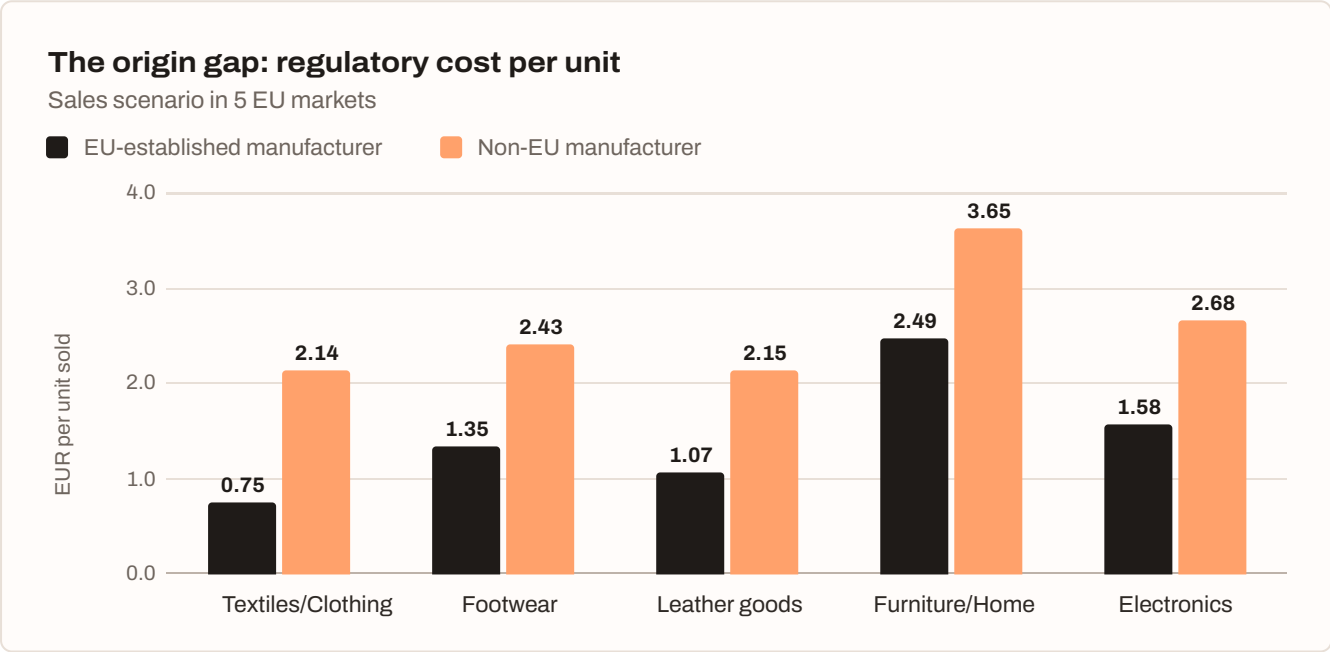

Chart 7. Regulatory cost per unit sold by manufacturer origin, five-EU-market scenario. Source: own model.

The average gap between the non-EU and the European manufacturer, across the model's fifteen scenarios, is 86%. But the average hides a very significant spread that should be read with care.

Sector	Gap in 1 market	Gap in 5 markets	Gap in EU-27	Reading
Textiles and clothing	+201%	+186%	+72%	The largest of all, due to the French surcharge and low unit price
Footwear	+114%	+80%	+30%	High due to unit price, no French surcharge
Leather goods	+121%	+101%	+52%	High due to unit price and short catalogue
Furniture and home	+55%	+47%	+26%	The smallest: high unit price dilutes the flat duty

Sector	Gap in 1 market	Gap in 5 markets	Gap in EU-27	Reading
Electronics	+109%	+70%	+23%	Dilutes quickly as markets are added

Table 10. Regulatory cost gap between non-EU and European manufacturers, by sector and scenario. Source: own model.

The pattern revealed by Table 10

The gap is widest in a single market and narrows as the number of countries grows. This is because origin barriers (customs duty, French surcharge) are proportional to sales volume, whereas extended responsibility fees are fixed per country and the European manufacturer pays them equally.

Put another way: the European manufacturer's advantage peaks when it sells in a concentrated way and dilutes as it spreads out. This is exactly the opposite of what intuition suggests.

The gap is also inversely proportional to unit price. A €3 flat duty weighs 10.7% on a €28 T-shirt and 1.7% on a €180 piece of furniture.

7.3 The counter-asymmetry: why the European manufacturer does not win automatically

It would be an analytical error to conclude that the rules solve Europe's competitive problem. There are four reasons for caution.

1. A European manufacturer selling outside its country of establishment is as obliged as a non-EU one to register and appoint a representative in each destination market. A Spanish manufacturer selling in Germany is, for the purposes of the German extended responsibility regime, a non-established producer. Its real advantage is concentrated in its home market.

2. The non-EU competitor's structural advantages remain intact: proximity to manufacturing, vertical integration, export subsidies and tariffs calculated on factory cost rather than wholesale price. Amazon's own CEO made this explicit: the retailer buying from a Chinese manufacturer pays tariffs on an inflated wholesale price, while the Chinese manufacturer selling directly pays them on its factory cost.

3. In 2025, artificial intelligence removed the last barrier protecting the local seller: the quality of commercial content and linguistic and cultural adaptation. That protection will not return.

4 The non-EU seller has a technical way round the flat customs duty: placing stock in the EU and shipping from there. It is a logistics decision many operators have already taken. Temu went from 20% local deliveries in mid-2024 to a range of 50-80% after the de minimis exemption was suspended, and Shein introduced its bulk import option. Adaptation is fast.

The honest conclusion is that the regulatory block **does not close the competitive gap: it narrows it and, above all, changes the ground on which competition takes place.** Competition shifts from price, where the European manufacturer loses, to documented traceability, legal representation and end-of-life cost, where the European manufacturer has a natural advantage. Seizing it requires turning compliance into a commercial argument, not merely bearing it as a burden.

CHAPTER 8

08 Quantification: results of the cost model

8.1 Regulatory cost by scenario

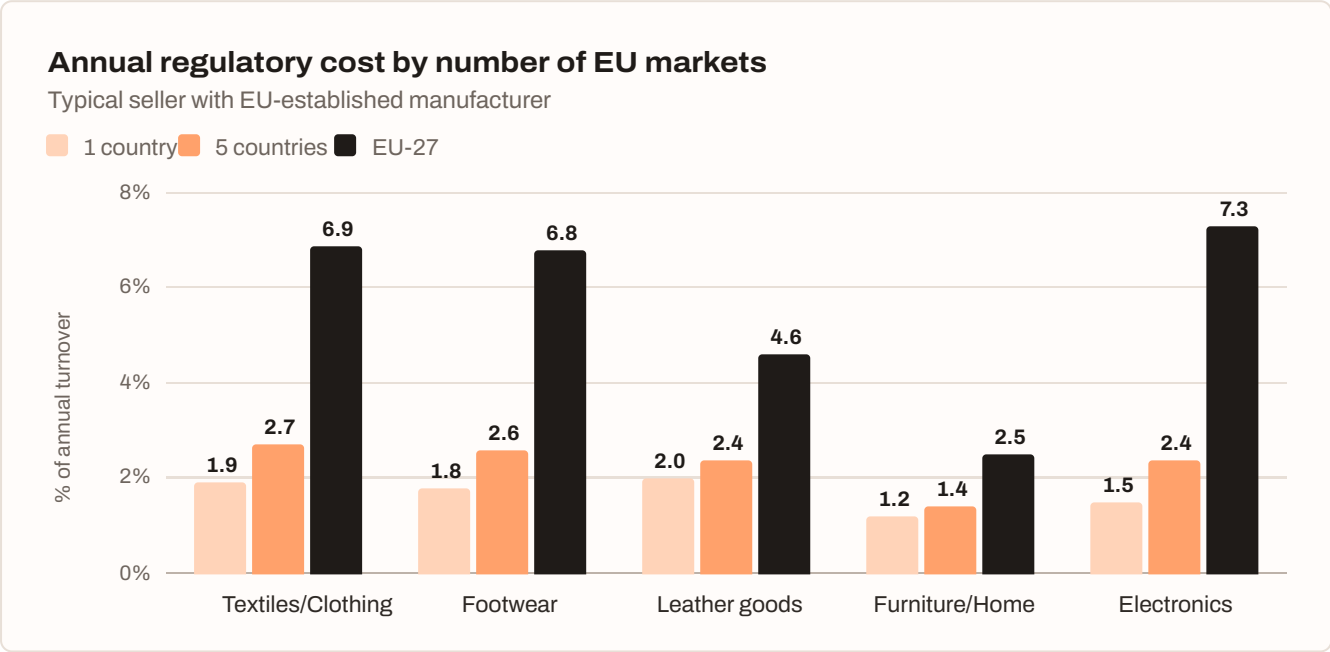

Chart 8. Annual regulatory cost as a percentage of turnover, typical seller with EU-established manufacturer. Source: own model

The chart condenses the model's main finding. In a single market, regulatory cost ranges from 1.18% to 1.98% of turnover across all sectors: a manageable and fairly uniform burden. In five markets it rises to 1.38-2.67%: still manageable but already differentiating sectors. Across all twenty-seven it soars to 2.48-7.31% and the spread between sectors multiplies.

Sector	1 market EU	5 markets EU	EU-27 EU	1 market non-EU	5 markets non-EU	EU-27 non-EU
Textiles and clothing	9,477	13,337	34,567	28,520	38,183	59,413
Footwear	9,083	12,943	34,173	19,472	23,332	44,562
Leather goods	7,939	9,539	18,339	17,532	19,132	27,932
Furniture and home	9,448	11,048	19,848	14,602	16,202	25,002
Electronics	13,906	21,886	65,776	29,127	37,107	80,997

Table 11. Annual regulatory cost in euros for the typical seller, central scenario. "EU" denotes an EU-established manufacturer; "non-EU", a non-EU manufacturer. Source: own model.

8.2 The composition of the cost

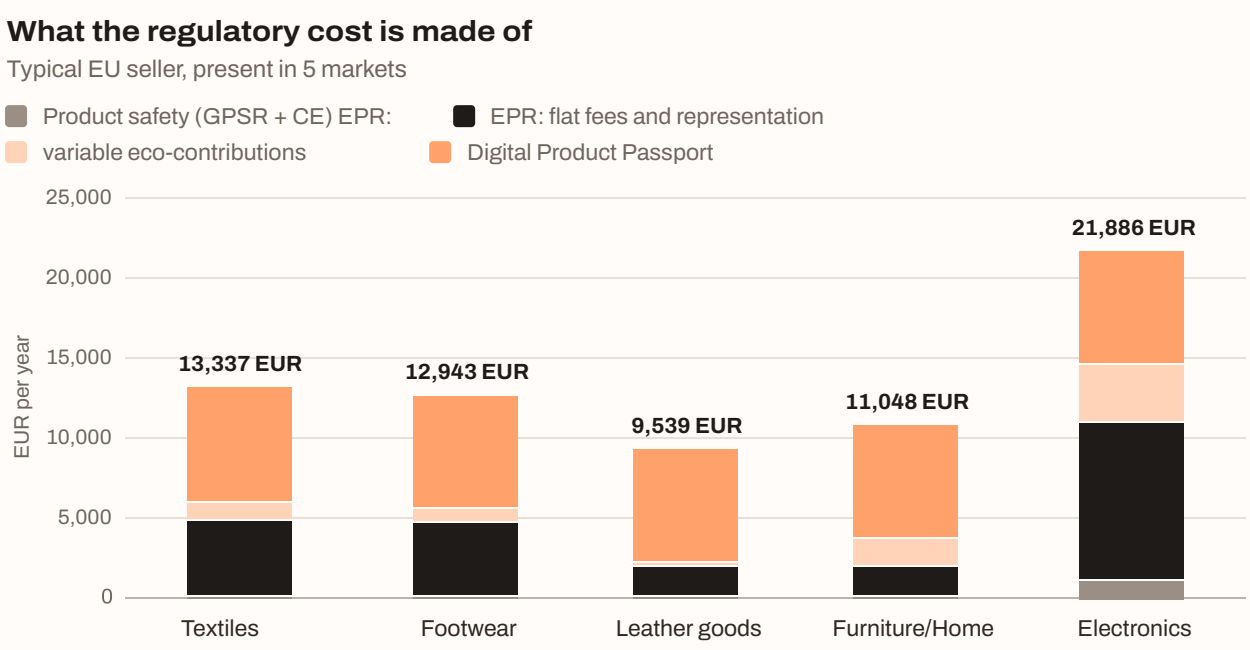

Chart 9. Breakdown of regulatory cost by block, typical EU seller present in five markets. Source: own model.

The breakdown explains why each sector must act on different levers.

- **In textiles and footwear** flat EPR fees dominate (two streams, packaging and textiles, in five countries), followed by the digital passport. The lever is to cut SKUs and concentrate markets.
- **In leather goods** the digital passport is by far the largest component, as there is only one EPR stream. The lever is negotiating the cost per SKU with the DPP provider.
- **In furniture** variable eco-contributions weigh more than in any other sector because of packaging weight. The lever is packaging redesign and material choice.
- **In electronics** flat fees dominate overwhelmingly (three streams per country) and are the only item that grows linearly with expansion. The lever is market selection.

8.3 The cost that does not appear in the model

The model quantifies direct, identifiable costs. There are three blocks it does not include which, on all available evidence, may be as large as those quantified.

The cost of data collection. Obtaining from each supplier the certificates of origin, chemical composition and traceability data the digital passport requires takes staff and

time. There is no market rate because it is an internal cost. The planning document provided identifies it as the largest hidden cost and the real operational bottleneck. For a 175-SKU catalogue with an Asian supply chain, it is reasonable to estimate several months of one part-time person's work in the first year.

The cost of non-destroyable returns. With return rates of 30% to 50% in fashion and the ban on destroying unsold goods already in force, a returned product that cannot be resold shifts from a disposal cost to a cost of storage, donation handling or refurbishment. Amazon's aged inventory surcharges reach €261.97 per cubic metre per month after 455 days in storage.

The cost of product and packaging redesign. ESPR delegated acts will impose durability, repairability and recycled content requirements that will force product redesign. From 2030 the PPWR will impose the 50% empty space ratio and recyclability grading. None of these costs can be estimated today because the specific requirements have not been adopted, but ignoring them in three-year planning would be a mistake.

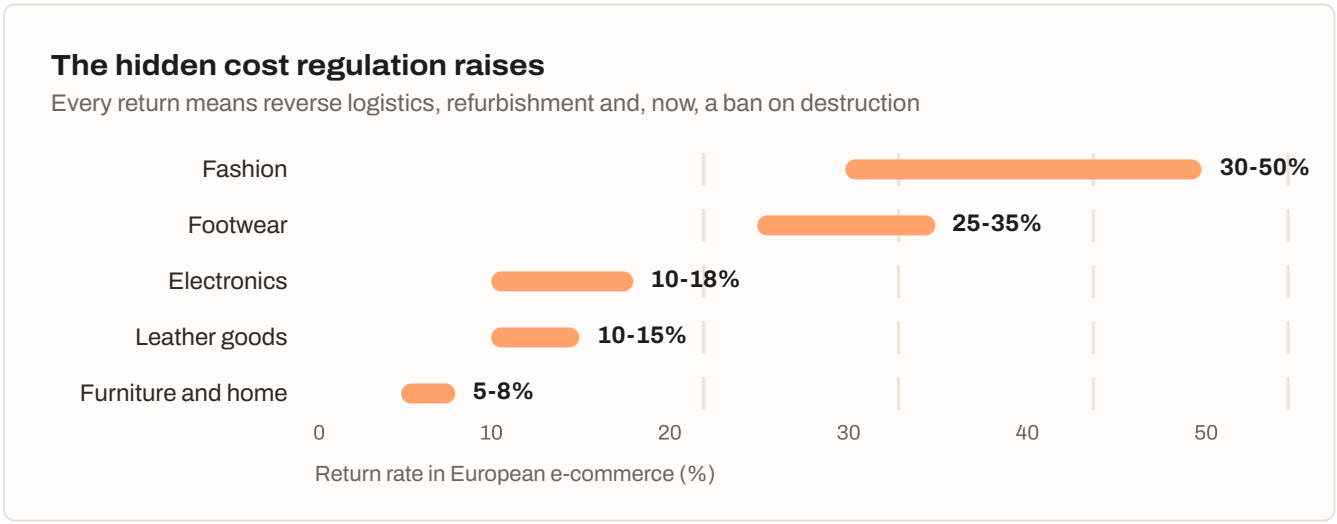

Chart 10. Return rates by sector in European e-commerce.

Sources: ZigZag Annual Returns Benchmark España 2025 and European sector benchmarks

09 CHAPTER 9 The new paradigm: seven theses

With the data gathered and impact quantified, this section sets out the structural conclusions of the analysis. They are not predictions but readings of what available evidence already supports.

Thesis 1. Compliance shifts from an entry cost to a cost of staying in

Until 2025, compliance was a project: certify, label, register once. From 2026 it is an ongoing operation with annual fees per country, per stream, per SKU and per passport. This demands an organisational capacity most sellers lack and that cannot be fully outsourced, because collecting supply chain data cannot be delegated.

Thesis 2. Cost scales with complexity, not with sales

The two variables that determine regulatory cost are the number of markets and the number of SKUs. Neither bears a direct relation to turnover. A seller can double sales without raising regulatory cost, or triple it without selling a single extra euro. This reverses the usual management logic and turns catalogue rationalisation and market selection into first-order financial decisions.

Thesis 3. The platform becomes a delegated authority

Verification of EPR registrations across all twenty-seven Member States, carried out by Amazon since August 2026, shifts the inspection function from the State to the marketplace. This has three consequences. Silent non-compliance is no longer viable. The relationship with the platform gains a regulatory dependency on top of the commercial one. And the platform acquires de facto power to decide which sellers may operate in the internal market.

Thesis 4. European expansion is no longer free

Amazon's pan-European logistics had made the marginal cost of selling in an additional country practically zero. The regulatory block returns it to a range of €800 to €3,300 per year per country. The market figure framing this thesis is stark: **69% of sellers still operate in a single market** and **under 1% are present in eleven or more**

countries. That reluctance, until now read as untapped opportunity, has in retrospect become prudence.

Thesis 5. The digital passport is both a barrier and an asset

As a barrier, it imposes a recurring cost proportional to catalogue depth and demands data that many supply chains cannot yet provide. As an asset, it is the first standardised, verifiable vehicle for proving provenance, composition and durability, in markets (Germany, France, Italy) whose consumers actively prefer local and European brands when quality justifies it. Eco-modulation also lets a good passport reduce eco-fees. It is also a commercial tool for direct communication with the consumer, so it should not be seen merely as an obligation: whoever implements it will gain a return that competitors cannot replicate without incurring the same cost.

Thesis 6. The European manufacturer's advantage is real but narrow and temporary

Real, because the average regulatory cost gap of 86% is material in a sector with margins of 11% to 20%. Narrow, because it is concentrated in the domestic market in French textiles, and fades as the European manufacturer spreads geographically. Temporary, because the non-EU seller's way out (placing stock in the EU and shipping from there) is a logistics decision that evidence since 2025 shows is taken in months, not years. The window exists; it should not be mistaken for a defensible long-term position.

Thesis 7. Consolidation accelerates and the middle band disappears

Regulatory costs are mostly fixed and therefore regressive: they weigh proportionally more the smaller the company. They add to a market dynamic that was already concentrating (25% fewer active sellers, four times more sellers above $100 million). The 2025 market analysis posed it as an open question: will the middle ground, the profitable seller without massive scale, ever return? The 2026 regulatory block tilts the answer towards no, except for those who find a model that does not depend on scale: a short catalogue, selected markets and an audience of their own.

CHAPTER 10

10 Risks and windows of opportunity

10.1 Risks

Risk	Horizon	Description and mitigation
Offer deactivation due to missing EPR registration	Immediate	Since 12 August 2026 Amazon verifies in all 27. Without a valid number the offer is deactivated or the pay-on-behalf fee of 25 EUR per category per year applies. Mitigation: immediate audit of registrations by country and stream, prioritising the highest-turnover markets.
Blocking for GPSR non-compliance	Immediate	An EU responsible person has been mandatory since December 2024 and their details must appear on the product or packaging, not just the listing. Mitigation: check that physical information matches that declared in Seller Central.
Undestroyable textile surplus	Immediate for large companies	The ban has been in force since 19 July 2026 and includes an annual public disclosure obligation. Mitigation: set up a donation channel with at least three social economy entities and document the attempts.
Margin erosion from stacked fees	12 months	Regulatory cost adds to the 1.5% fuel surcharge in force since April 2026 and to low-turnover fees. Mitigation: selective repricing per SKU including the unit regulatory cost.
DPP overcost from an inflated catalogue	24-36 months	The cost per passport per year multiplies by the number of SKUs. Mitigation: rationalise the catalogue before the sector delegated act becomes enforceable.
Unobtainable supply chain data	24-36 months	If the supplier cannot prove composition and origin, the product cannot have a passport and cannot be sold. Mitigation: start collecting certificates now and include the obligation in supply contracts.
Replicating the French model	24-48 months	If other Member States adopt origin-based discriminatory penalties, non-EU manufacturers will see markets close in stages. Mitigation for those manufacturing outside: assess setting up a producing entity in the EU.

Table 12. Risk matrix.

10.2 Windows of opportunity

Window 1. The sector's perception lag

The February-March 2026 survey shows sellers did not rank regulatory compliance among their top two cost pressures. Five months on, that perception is outdated.

Those who adjust their cost structure and prices now will do so ahead of most competitors, in a market where 46% report shrinking margins and 43% have made margin protection their number one strategic priority.

Window 2. Eco-fee arbitrage between countries and materials

Verified differences reach 12.5 times for the same material between two Member States, and 5 times between materials within the same country.

Switching plastic film to cardboard, cutting weight or reformulating packaging yields immediate savings, needs no regulatory approval and improves the position ahead of the 2030 recyclability requirement.

Window 3. Eco-modulation as the digital passport's return

EPR schemes modulate their fees according to ecodesign, repairability and recycled content criteria. A well-built digital passport proves those criteria and unlocks discounts.

This makes the DPP the only obligation in the block that can pay for itself, provided it is implemented with that intent from the design stage and not as mere formal compliance.

Window 4. European origin positioning, while it lasts

The German, French and Italian markets show an active preference for local and European brands when quality justifies it. France's diversity index is 59 and Italy's 60, the highest in Europe after Spain.

The French law of July 2026 turns that cultural preference into a quantifiable economic advantage by exempting EU manufacturers from the surcharge.

It is a temporary window: it will close as non-EU operators set up producing entities in the EU. It should be exploited now.

CHAPTER 11

11 Recommendations

Recommendations are ordered by time horizon and urgency, not by importance.

11.1 The next 90 days

1. Exposure audit. List sales countries, active SKUs, waste streams per product and existing registration numbers. Most companies discover at this stage that they sell in more countries than they consciously manage and that 20% to 40% of their SKUs have no meaningful turnover.

2. Regularise priority EPR registrations. Start with the highest-turnover markets and the streams most at risk of deactivation: packaging everywhere, WEEE and batteries in electronics, textiles in France and the Netherlands. Regularising always costs less than pay-on-behalf fees plus sales lost to deactivation.

3. Physical check of GPSR information. Verify that the responsible person's details appear on the product, packaging or accompanying documents, not just in the Seller Central listing. It is a frequent breach and is detected immediately.

4. Textile surplus protocol. For large companies, set up the donation circuit and the record of attempts that the rules require to be kept. For medium-sized companies, use the leeway until 2030 to design it without urgency.

11.2 The next 12 months

1. An explicit decision on geographic scope. Compare, market by market, the gross margin it brings with its specific regulatory cost. Applying the model's threshold, a market generating less than €3,200 to €13,200 in annual turnover, depending on sector, does not cover its own compliance cost. Exiting a loss-making market is a legitimate decision and, now, a quantifiable one.

2. Catalogue rationalisation. This is the lever with the highest immediate return in textiles, footwear and leather goods. Cutting active SKUs by 30% in a 175-SKU catalogue saves around €1,500 a year in passports and licences alone, and proportionally reduces the structural surplus subject to the destruction ban.

3 Packaging redesign. Replace materials with high eco-contribution costs, reduce weight and remove double walls and false bottoms, already banned. With the 2030 horizon (50% empty space ratio and recyclability grading) in view, a single redesign meeting both requirements is advisable.

4 Choice of digital passport provider. The market has more than a hundred operators with very different profiles: fashion and supply chain traceability specialists, industrial platforms for complex materials, and agile solutions for SMEs. The decisive criterion is not licence price but the ability to export data in a format Amazon accepts automatically, to avoid offer blocks once the requirement is enforceable.

5 Supply contracts with a data clause. Add to supplier contracts the obligation to provide certificates of origin, composition and traceability in the format the digital passport requires. Doing so now, while it is not yet urgent, gives negotiating room that will not exist once the delegated act is enforceable.

11.3 The 24-to-36-month horizon

1 Preparing for the sector delegated act. Textiles in Q4 2027, electronics in 2027 for repairability, furniture in 2028. Each will bring product requirements that force redesign. Following the JRC public consultations allows them to be anticipated twelve to eighteen months ahead.

2 Assessing EU establishment, for those manufacturing outside. The combination of the flat customs duty, the representation obligation and the explicit discrimination of the French law may make setting up a producing entity in the EU cheaper than keeping the current model. It is a calculation worth making explicitly, not by default.

3 Building an own channel. The market data is conclusive: thriving sellers are 40% more likely to operate with direct-to-consumer sales as their main revenue channel. Reducing platform dependency simultaneously reduces exposure to commissions, advertising and (this is new) the platform's ability to deactivate offers for regulatory reasons.

4 Turning compliance into a sales argument. Verifiable traceability, proven European origin, demonstrable repairability and composition data accessible via QR code. This is where the rules give European operators an advantage, and it is ground won by communicating, not just by complying.

The summary recommendation

The four decisions that create the most value are, in this order: knowing exactly where you sell and how many SKUs you hold; cutting what does not sell; choosing markets rather than accumulating them; and turning product data into a sales argument.

None of the four requires waiting for the delegated acts to be adopted. All four pay off even if the regulatory calendar slips.

12 CHAPTER 12 Limitations of the analysis

The usefulness of a report like this depends on its limits being clear. There are four main ones.

First, the state of the law. No ESPR sector delegated act had been adopted as at 20 August 2026. Everything this report says about specific product requirements by sector (durability, repairability, recycled content, passport content) comes from preparatory studies and indicative Working Plan dates, subject to the 2028 mid-term review. The obligations already in force (GPSR, PPWR, destruction ban, EPR, customs regime) have been verified against official sources.

Second, EU-27 coverage. The research confirmed obligations and fees from primary sources for a subset of Member States. For the rest, the general obligation derives from the direct application of the PPWR and the sector directives, but specific fees could not be verified. In the Annex B table these cases are marked as unconfirmed. This must not be read as an absence of obligation.

Third, the nature of the typical seller. The model is built on sector profiles, not real companies. Its results are mutually comparable orders of magnitude, not budgets. Applying it to a specific company requires replacing the model parameters with its actual turnover, SKUs, packaging weight and average price.

Fourth, the most sensitive parameters. Three assumptions account for most of the model's uncertainty: the share of units the non-EU seller ships directly from origin (set at 35%), the cost per passport and SKU (market range €0.10 to €1.50, fifteen times between extremes) and the applicable French surcharge band. All three are editable in the attached workbook, and sensitivity analysis on them is advisable before making investment decisions.

A note on verification. The regulatory statements in this report underwent an adversarial review against official sources. Of sixteen key statements, fourteen were confirmed against official sources. One was corrected: the transposition deadline for textile EPR is 17 June 2027, not April 2027 as some secondary sources stated. And one remained not conclusively verifiable: the exact scope of the markets in which Amazon verified registrations before August 2026, on which sector sources disagree and for which there is no official platform publication.

This document does not constitute legal advice. For any decision with legal effects, the text in force should be checked on EUR-Lex (in particular the consolidated version of CELEX 32024R1781) and confirmed with a specialist adviser in the relevant jurisdiction.

A

ANNEX A

Detailed regulatory calendar

Status as at 20 August 2026. Entries marked IN FORCE are law already applicable. Those marked EXPECTED come from Working Plan COM(2025) 187 or transposition deadlines, and are indicative.

Date	Rule	Milestone	Status	Sectors
2024-07-18	ESPR · Reg. (EU) 2024/1781	Entry into force of the Ecodesign Regulation	IN FORCE	All
2024-12-13	GPSR · Reg. (EU) 2023/988	Application: EU responsible person mandatory (Art. 16) and online marketplace obligations (Art. 22)	IN FORCE	All
2025-01-01	RD 1055/2022 (Spain)	Packaging EPR extended to commercial and industrial packaging	IN FORCE	All
2025-04-16	ESPR Working Plan 2025-2030 · COM(2025)187	Plan adopted: priority product groups set	IN FORCE	Textiles, steel, aluminium, furniture, tyres, mattresses, ICT
2025-10-16	Revised Waste Framework Directive	Entry into force: textile EPR mandatory in all 27	IN FORCE	Textiles, footwear
2026-03-26	EU customs reform	Final Council-Parliament agreement; EU Customs Authority (EUCA) created	IN FORCE	All · imports
2026-07-01	EUR 150 customs duty exemption	Abolished: flat duty of EUR 3 per item on distance-sales consignments up to EUR 150	IN FORCE	All · direct imports
2026-07-08	French anti-fast-fashion law	Enacted; exempts EU and EEA manufacturers	IN FORCE	Textiles
2026-07-19	ESPR Art. 25 and Annex VII	Ban on destroying unsold clothing and footwear · large companies	IN FORCE	Textiles, footwear
2026-07-20	Commission DPP registry	Digital Product Passport registry operational (Impl. Reg. 2026/1778)	IN FORCE	All
2026-08-12	PPWR · Reg. (EU) 2025/40	General application: packaging declaration of conformity, PFAS and packaging authorised representative in each Member State	IN FORCE	All

Date	Rule	Milestone	Status	Sectors
2026-09-01	French fast-fashion malus	Penalty of EUR 0.25 to 12 per garment for non-EU ultra-fast fashion	IN FORCE	Textiles
2026-11-01	EU customs reform	Product identifiers (PID) mandatory in declarations	EXPECTED	All · imports
2026-12-31	Directive 2009/125/EC	End of transition period for 19 energy-related product groups	EXPECTED	Electronics, household appliances
2026-Q4	ESPR · delegated act	Expected adoption of first sectoral delegated act: iron and steel	EXPECTED	Steel (input for furniture and electronics)
2027-01-01	French anti-fast-fashion law	Total ban on ultra-fast fashion advertising; influencer fines of up to EUR 100,000	EXPECTED	Textiles
2027-02-18	Batteries Reg. (EU) 2023/1542	Battery passport mandatory (industrial and EV batteries over 2 kWh)	EXPECTED	Electronics, mobility
2027-06-17	Revised Waste Framework Directive	End of textile EPR transposition deadline (20 months from entry into force)	EXPECTED	Textiles, footwear
2027-Q4	ESPR · delegated act	Expected adoption of the textiles and apparel delegated act	EXPECTED	Textiles
2027-Q4	ESPR · delegated act	Expected adoption of horizontal repairability requirements	EXPECTED	Electronics
2028-04-30	Revised Waste Framework Directive	Textile EPR fully operational in all 27 Member States	EXPECTED	Textiles, footwear
2028-01-01	ESPR	First sectoral digital passports enforceable (steel and textiles, per delegated act)	EXPECTED	Steel, textiles
2028-08-12	PPWR	Data carriers (QR codes) mandatory on packaging, DPP-compatible	EXPECTED	All
2028-12-31	ESPR	Working Plan mid-term review; chemicals and detergents may be added	EXPECTED	Chemicals
2029-Q1	ESPR · delegated act	Expected adoption of the furniture delegated act	EXPECTED	Furniture
2030-01-01	PPWR	Maximum 50% empty-space ratio in e-commerce packaging; mandatory A/B/C recyclability grading; minimum recycled content	EXPECTED	All

Date	Rule	Milestone	Status	Sectors
2030-01-01	French fast-fashion malus	Penalty rises to EUR 2-20 per garment	EXPECTED	Textiles
2030-07-19	ESPR Art. 25	Ban on destroying unsold textiles extended to medium-sized companies	EXPECTED	Textiles, footwear

ANNEX B

B Extended producer responsibility in the EU-27

AR means non-established producers must appoint an authorised representative. "n.c." means the data could not be confirmed against a primary source in this research; it should not be read as absence of obligation.

Country	Packaging	WEEE	Batteries	Textiles	National body
Germany	Yes (LUCID/ZSVR) + AR	Yes + AR	Yes (BattG) + AR	EU framework 2028	ZSVR-LUCID / stiftung ear
Austria	Yes (ARA or other) + AR	Yes + AR	Yes + AR	EU framework 2028	ARA / Umweltbundesamt
Belgium	Yes (Fost Plus/ Valipac) + AR	Yes + AR (regional)	Yes + AR	EU framework 2028	Fost Plus
Bulgaria	n.c.	Yes + AR	n.c.	EU framework 2028	Min. Environment and Water
Czechia	Yes (EKO-KOM) + AR	Yes + AR	n.c.	EU framework 2028	EKO-KOM
Cyprus	n.c.	Yes + AR	n.c.	EU framework 2028	Min. Agriculture and Environment
Croatia	n.c.	Yes + AR	n.c.	EU framework 2028	Environmental Protection Fund
Denmark	Yes + AR	Yes (DPA) + AR	n.c.	EU framework 2028	Dansk Producentansvar
Slovakia	n.c.	Yes + AR	n.c.	EU framework 2028	Min. Environment
Slovenia	n.c.	Yes + AR	n.c.	EU framework 2028	Min. Environment
Spain	Yes (RPP + SCRAP) + AR	Yes + AR	Yes + AR	RD in draft	MITECO / Ecoembes / Ecolec
Estonia	Yes + AR	Yes (PROTO) + AR	n.c.	EU framework 2028	Estonian Environmental Board
Finland	Yes + AR	Yes + AR	n.c.	EU framework 2028	Suomen Pakkauskierrätys
France	Yes (Citeo/ADEME) + AR	Yes + AR	Yes + AR	YES · Refashion (2007)	ADEME / Citeo / Refashion
Greece	Yes + AR	Yes + AR	n.c.	EU framework 2028	Hellenic Recycling Agency

Country	Packaging	WEEE	Batteries	Textiles	National body
Hungary	Yes (MOHU) + AR	Yes + AR	n.c.	YES · MOHU (2023)	MOHU
Ireland	Yes (Repak) + AR	Yes + AR	n.c.	EU framework 2028	Repak
Italy	Yes (CONAI) + AR	Yes + AR	Yes + AR	In preparation	CONAI
Latvia	n.c.	Yes + AR	n.c.	YES · LZP or tax (2022)	LEtERA / LZP
Lithuania	n.c.	Yes + AR	n.c.	EU framework 2028	Min. Environment
Luxembourg	Yes + AR	Yes + AR	n.c.	EU framework 2028	Administration de l'Environnement
Malta	n.c.	Yes (ERA) + AR	n.c.	EU framework 2028	Environment and Resources Authority
Nether-lands	Yes (Verpact) + AR	Yes + AR	Yes + AR	YES · Stichting UPV Textiel (2023)	Verpact
Poland	Yes (BDO) + AR	Yes + AR	Yes + AR	EU framework 2028	BDO / NFOŚiGW
Portugal	Yes (SPV/APA) + AR	Yes (SILiAmb) + AR	n.c.	EU framework 2028	APA
Romania	Yes + AR	Yes + AR	n.c.	EU framework 2028	Min. Environment
Sweden	Yes (FTI/NPA) + AR	Yes + AR	Yes + AR	Bill 2028/32/36	Naturvårdsverket / FTI

ANNEX C

C Verified eco-contribution fees

Official 2026 fee schedules of compliance schemes with published, verified data. Amounts in euros per kilogram unless otherwise stated.

Country	Material	EUR/kg	Source
Spain	Rigid plastic	0.1920	Ecoembes 2026
Spain	Flexible plastic	0.1770	Ecoembes 2026
Spain	Steel	0.1610	Ecoembes 2026
Spain	Paper and board	0.0410	Ecoembes 2026
Spain	Aluminium	0.0400	Ecoembes 2026
Spain	Wood	0.0200	Ecoembes 2026
France	PET / HDPE / PP	0.3397	Citeo, barème 2026
France	Paperboard	0.2349	Citeo, barème 2026
France	Corrugated board	0.1487	Citeo, barème 2026
France	Paper	0.1078	Citeo, barème 2026
France	Aluminium	0.0798	Citeo, barème 2026
France	Wood	0.0323	Citeo, barème 2026
France	Steel	0.0267	Citeo, barème 2026
France	Glass	0.0076	Citeo, barème 2026
Austria	Household plastic	1.0400	ARA-Tarifblatt 2026
Austria	Aluminium	0.4800	ARA-Tarifblatt 2026
Austria	Iron	0.4500	ARA-Tarifblatt 2026
Austria	Paper	0.2080	ARA-Tarifblatt 2026
Austria	Commercial plastic film	0.1800	ARA-Tarifblatt 2026
Austria	Glass	0.1080	ARA-Tarifblatt 2026
Austria	Wood	0.0200	ARA-Tarifblatt 2026

Country	Material	EUR/kg	Source
Belgium	PP film	2.2095	Fost Plus 2026
Belgium	Coloured PET	1.2568	Fost Plus 2026
Belgium	PE film	1.0804	Fost Plus 2026
Belgium	Aluminium (max.)	0.4513	Fost Plus 2026
Belgium	Clear PET	0.3604	Fost Plus 2026
Belgium	Steel	0.1864	Fost Plus 2026
Belgium	Paper and board	0.1503	Fost Plus 2026
Belgium	Glass	0.1052	Fost Plus 2026

Textile eco-contribution

Country	Body	Fee
France	Refashion	EUR 0.01 - 0.06 per garment, eco-modulated
Netherlands	Stichting UPV Textiel	EUR 0.20/kg (2025)
Hungary	MOHU	HUF 164/kg, approx. EUR 0.42/kg (2025)
Latvia	LZP or direct tax	Approx. EUR 0.50/kg via the collective scheme
Spain	Pending Royal Decree	No fee published

D

ANNEX D

Sources

D.1 Reports used

- Marketplace Pulse, The Marketplace Pulse Seller Index Report 2026. The Amazon Marketplace Trends Report 2026. The Marketplace Pulse Year in Review 2025.

D.2 Regulatory sources

- Regulation (EU) 2024/1781 of 13 June 2024 establishing a framework for the setting of ecodesign requirements for sustainable products (ESPR). In force since 18 July 2024.
- European Commission, COM(2025) 187 final, ESPR Working Plan 2025-2030, of 16 April 2025.

- Implementing Regulation (EU) 2026/1778 of 16 July 2026 on the Digital Product Passport registry. In force since 6 August 2026.
- Regulation (EU) 2023/988 on general product safety (GPSR). Applicable since 13 December 2024. Article 16 on the responsible person; Article 22 on online marketplace obligations.

- Regulation (EU) 2019/1020 on market surveillance and compliance of products. Article 4 on tasks of economic operators.
- Regulation (EU) 2025/40 on packaging and packaging waste (PPWR). Applicable since 12 August 2026.
- Revised Waste Framework Directive, published in the Official Journal on 26 September 2025 and in force since 16 October 2025. Establishes mandatory textile extended producer responsibility; transposition by 17 June 2027 and application in April 2028.
- Regulation (EU) 2023/1542 on batteries and waste batteries. Battery passport mandatory from 18 February 2027 for industrial and EV batteries over 2 kWh.
- Council Regulation (EU) 2026/382 and implementing provisions published on 8 June 2026, on the temporary flat duty for low-value imports. Applicable from 1 July 2026 to 1 July 2028.

- French law of 8 July 2026 aimed at reducing the environmental impact of the textile industry.

- Real Decreto 1055/2022, on packaging and packaging waste (Spain). Extended to commercial and industrial packaging from 1 January 2025.
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D.4 Fee schedules and sector sources

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- Fost Plus, Green Dot fees 2026 (Belgium).
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