

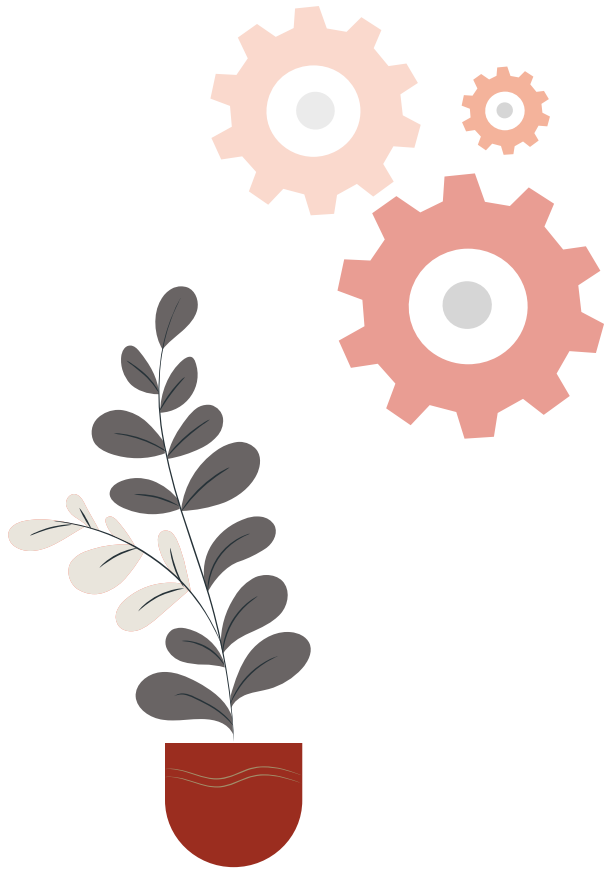
Navigating India's Legal Landscape for Environmental Protection – Part III



Plastic Waste Management - Extended Producer Responsibility

Update from Mukesh Manish & Kalpesh, Chartered Accountants

Extended Producer Responsibility (EPR) under Plastic Waste Management



Based on International Environmental
Principle – “Polluter Pays”

One who pollutes the Environment
should pay to keep the environment
clean and intact

▶▶ | **Are you subject to EPR Regulations?**

EPR Framework - What you need to know

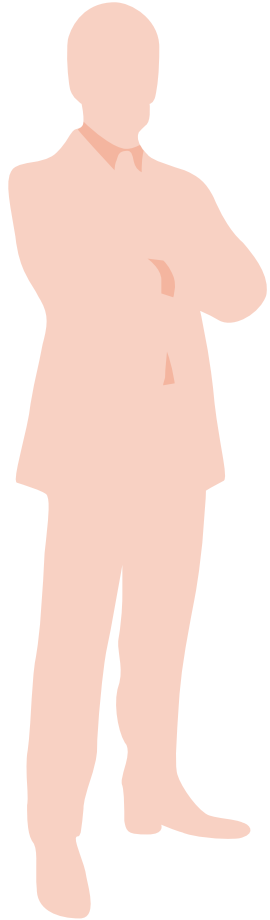


If your business introduces

- Plastic packaging, or**
- Products containing plastic packaging**

in the market, you are responsible for ensuring that the plastic packaging waste is processed and managed properly.

When is EPR compliance Triggered?



- **Import any goods with plastic packaging for commercial use**
- **Sell any commodity under a registered brand label/ TM with plastic packaging**
- **Manufacture Plastic Packaging**
- **Recycle/ process plastic waste**



EPR is mandatory

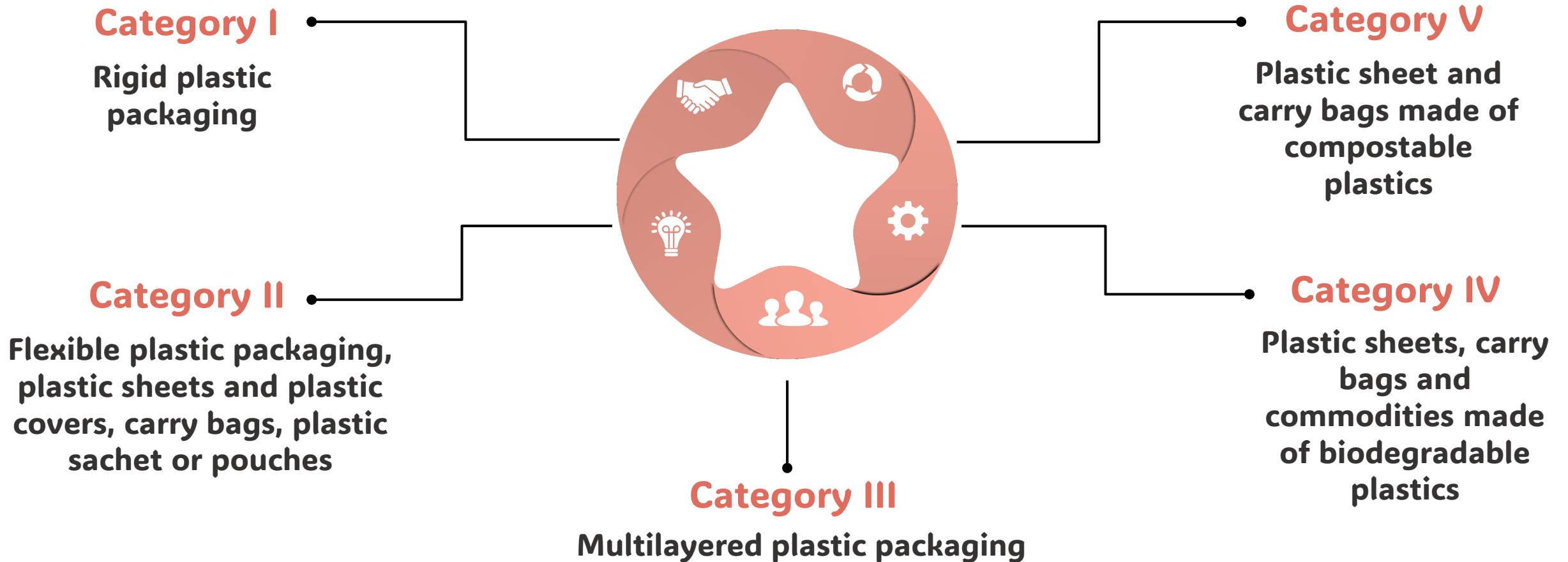
What needs to be done?

- ✓ **EPR obligations have to be fulfilled.**
- ✓ **Identify your Role and assess your operations**

Does EPR apply to your business?



Plastic Packaging categories covered under EPR



How to fulfill EPR obligations?

Three Approaches to Plastic Waste Management for EPR Fulfillment



01

Own Distribution Channel

02

Through Urban Local Bodies

03

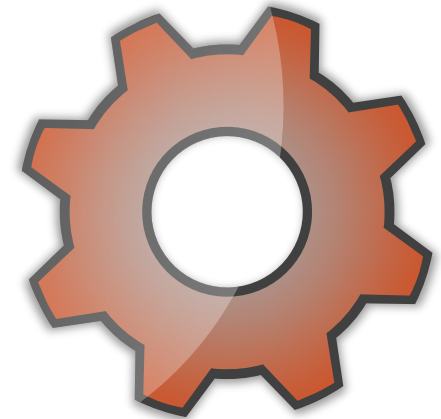
In partnership with Agencies

Alternatives to fulfill EPR obligations?



Unable to meet EPR obligations?

Purchase EPR Certificates from other Producers, importers/ Brand Owners.



Registration under EPR

**If you are a producer/
Importer/ Brand Owner**



**Apply for Registration through
online centralized portal developed
by Central/State Pollution Control
Board**

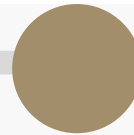
Other Categories requiring registration



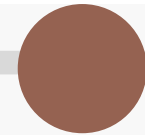
**Manufacturers of items made
from compostable plastics or
biodegradable plastics**



**Manufacturers and
Importers of Plastic
Raw Material**



**Recyclers and Plastic
Waste Processors**



**Manufacturers of Plastic
Bags and Multilayered
Packaging**

EPR for MSMEs

Brand Owners who are Micro and Small enterprises (MSEs)



• Exempt from fulfilling EPR obligations



• Not required to obtain EPR Registration



Micro Enterprises
Investment in Plant &
Machinery < 1 Crores
Turnover < 5 Crores

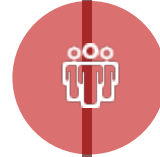


Small Enterprises
Investment in Plant &
Machinery < 10 Crores
Turnover < 50 Crores

Incorporation of Registration Number in Packages



1st July 2024



Registration number to be printed on plastic packages (for plastic covers, sheets, pouches, sachets, etc.)

Compliance dates for compostable and biodegradable Plastic Packaging



1st Jan 2025

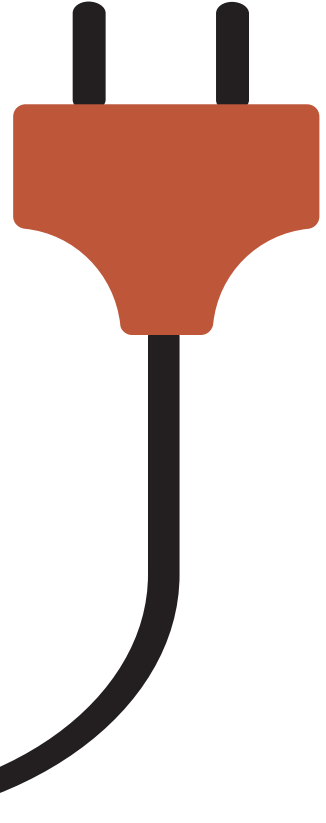
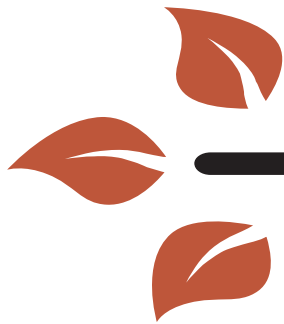


EPR Targets

✓ EPR mandates meeting of **PERFORMANCE TARGETS:**

- ❑ Collection, Reuse
- ❑ Level of recycling
- ❑ Use of Recycled plastic content
- ❑ End of life disposal

✓ It specifies the proportion of plastic waste generated by a company that must be collected, recycled, or properly managed.



What can we do?

- Obtain an EPR CERTIFICATE for recycled plastic waste through a registered recycler.

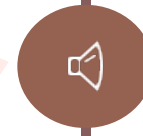
- File ANNUAL RETURNS by 30th June of Next Financial Year.



- Engage with AGENCIES/ LOCAL BODIES for collection, segregation and recycling of plastic waste.



- Prepare an ACTION PLAN containing EPR target and submit in the online portal.



Non-Compliance of EPR Obligations

- ✓ **Levy of Environmental Compensation for non-fulfillment of EPR target**
- ✓ **Consequences of other violations under Plastic Waste Management :**
 - ❑ **Increased EPR Target**
 - ❑ **Seizure of Products**
 - ❑ **Closure of Unit**
 - ❑ **Cancellation of Registration/ License**
 - ❑ **Levy of Penalty under Environment Protection Act**



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THANK YOU!

For Part 1 and 2 of our series on Environmental Protection, click here:

[Environmental-Protection-Part-1](#)

[Environmental-Protection-Part-2](#)