European Parliament
2019-2024

Committee on the Environment, Public Health and Food Safety

2024/2695(RSP)

18.4.2024

DRAFT MOTION FOR A RESOLUTION

pursuant to Rule 112(2) and (3) of the Rules of Procedure

on Commission Implementing decision laying down rules for the application of Directive (EU) 2019/904 of the European Parliament and of the Council as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles, repealing Commission Implementing Decision (EU) 2023/2683
(D095411/01 – 2024/2695(RSP))

Committee on the Environment, Public Health and Food Safety

Member responsible: Jutta Paulus

B9-0000/2024

European Parliament resolution on the draft Commission implementing decision laying down rules for the application of Directive (EU) 2019/904 of the European Parliament and of the Council as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles, repealing Commission Implementing Decision (EU) 2023/2683
(D095662/01 – 2024/2695(RSP))

The European Parliament,

– having regard to the draft Commission implementing decision laying down rules for the application of Directive (EU) 2019/904 of the European Parliament and of the Council as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles, repealing Commission Implementing Decision (EU) 2023/2683 (D095662/01),

– having regard to Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment[1], and in particular Article 6(5), Article 13(1), point (e), and Article 13(4) thereof,

– having regard to Commission Implementing Decision (EU) 2023/2683 of 30 November 2023 laying down rules for the application of Directive (EU) 2019/904 of the European Parliament and of the Council as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles[2],

– having regard to the new Regulation of the European Parliament and of the Council on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC, as adopted by the Committee of the Permanent Representatives of the Governments of the Member States to the European Union on 15 March 2024 and by the Committee on the Environment, Public Health and Food Safety on 19 March 2024[3],

– having regard to Article 11 of Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers[4],

– having regard to Rule 112(2) and (3) of its Rules of Procedure,

– having regard to the motion for a resolution of the Committee on the Environment, Public Health and Food Safety,

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[1] OJ L 155, 12.6.2019, p. 1.
[2] OJ L, 2023/2683, 1.12.2023, ELI: http://data.europa.eu/eli/dec_impl/2023/2683/oj.
[3] https://www.europarl.europa.eu/meetdocs/2014_2019/plmrep/COMMITTEES/ENVI/AG/2024/03-19/PPWR_Annex_to_EP_letter_1503_EN.pdf
[4] OJ L 55, 28.2.2011, p. 13.

Background

A. whereas Article 1 of Directive (EU) 2019/904 sets out the objectives to prevent and reduce the impact of certain plastic products on the environment and on human health, as well as to promote the transition to a circular economy with innovative and sustainable business models, products and materials, thus also contributing to the efficient functioning of the internal market;

B. whereas Article 6(5), first subparagraph, of Directive (EU) 2019/904 lays down the minimum recycled content targets of at least 25 % recycled plastic for beverage bottles which are manufactured from polyethylene terephthalate (PET) as the major component from 2025, and of at least 30 % recycled plastic for beverage bottles from 2030, calculated as an average for all corresponding beverage bottles placed on the market on the territory of a Member State;

C. whereas a new Regulation on packaging and packaging waste (the 'PPWR') was politically agreed in March 2024; whereas Article 7 of the PPWR lays down minimum recycled content targets for plastic packaging for 2030 and 2040, includes the 2030 target for plastic beverage bottles from Directive (EU) 2019/904 in the PPWR, and sets targets for other plastics, including for non-PET contact sensitive plastics;

D. whereas recital 17 of Directive (EU) 2019/904 states that the reasoning for introducing requirements for a mandatory minimum content of recycled plastic in beverage bottles is to promote the market uptake of recycled materials to ensure the circular use of plastics;

E. whereas recital 31a of the PPWR states that the reasoning for introducing requirements for a mandatory minimum content of recycled plastic in packaging is to provide an internal market for high-quality recycling of plastics and the use of secondary raw materials;

F. whereas Article 6(5), second subparagraph, of Directive (EU) 2019/904 obliges the Commission to adopt, by 1 January 2022, implementing acts laying down the rules for the calculation and verification of the recycled content targets; whereas Article 13(1), first subparagraph, point (e), of that Directive obliges Member States to report on recycled content in beverage bottles to demonstrate the attainment of the targets laid down in Article 6(5), first subparagraph, of that Directive; whereas Article 13(4) of that Directive obliges the Commission to adopt, by 1 January 2022, implementing acts laying down the format for reporting data, inter alia, on recycled content as referred to in Article 13(1), first subparagraph, point (e);

G. whereas Article 7(7) of the PPWR obliges the Commission to adopt, by 31 December 2026, implementing acts establishing the methodology for the calculation and verification of the recycled content targets;

H. whereas there is therefore an empowerment to adopt a methodology for the calculation and verification of the very same 2030 target both under Directive (EU) 2019/904 and under the PPWR, but with major differences in scope, timeline, context and conditionalities;

I. whereas it would be premature, inappropriate and inconsistent to adopt a methodology for the calculation and verification of the very same 2030 target under Directive (EU) 2019/904 without full consideration of the context and the provisions of the PPWR;

Commission Implementing Decision (EU) 2023/2683

J. whereas, on 30 November 2023, the Commission adopted Implementing Decision (EU) 2023/2683 as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles;

K. whereas Implementing Decision (EU) 2023/2683:

- bases the calculation of recycled content on 'post-consumer plastic waste' defined as waste that is plastic and that has been generated from plastic products that have been placed on the market, meaning post-consumer plastic waste generated in the Union[5],
- only addresses mechanical recycling in line with Commission Regulation (EU) 2022/1616[6,7],

L. whereas mechanical recycling of PET is well-established; whereas, in 2022, the average content of recycled PET was 24 % for PET bottles[8];

[5] See Article 1(1) of Implementing Decision (EU) 2023/2683.
[6] Commission Regulation (EU) 2022/1616 of 15 September 2022 on recycled plastic materials and articles intended to come into contact with foods, and repealing Regulation (EC) No 282/2008 (OJ L 243, 20.9.2022, p. 3).
[7] See recital 9 of Implementing Decision (EU) 2023/2683.
[8] ICIS, PET market in Europe, State of Play, Production, Collection & Recycling Data 2022, https://www.unesda.eu/wp-content/uploads/2024/03/PET-Market-in-Europe-State-of-Play.pdf

M. whereas Implementing Decision (EU) 2023/2683 provides what is needed to be able to calculate, verify and report on the 2025 target of recycled content in PET bottles;

Directive (EU) 2019/904 (narrow scope) vs PPWR (broad scope)

N. whereas it can be reasonably expected that the draft Commission implementing decision would serve as a blueprint for corresponding implementing acts to be adopted under the PPWR and other legal acts, such as the politically agreed framework for setting ecodesign requirements for sustainable products and the recently proposed revision of Directive 2000/53/EC of the European Parliament and of the Council[9] (the 'End-of-Life Vehicle Directive');

O. whereas the 2025 target for recycled content in Directive (EU) 2019/904 only applies to PET beverage bottles; whereas pyrolysis and gasification are not meant to treat PET beverage bottles, so there is no need to set up a calculation methodology for such chemical recycling methods with regard to the 2025 target;

P. whereas by 2030 the beverage bottles covered by Directive (EU) 2019/904 are expected to account for 17 % of plastic packaging placed on the market[10]; whereas based on international data, around 80 % of beverage bottles is made of PET[11]; whereas as a result, non-PET beverage bottles are estimated to make up only a very small share of packaging materials (less than 4 % of all packaging)[12]; whereas plastic types used for beverage bottle only represent three out of 11 plastic types used in packaging[13]; whereas the plastic materials relevant under Directive (EU) 2019/904 are therefore far from representative for plastic packaging materials as a whole;

Q. whereas the PPWR on the other hand covers all packaging waste, includes the 2030 target from Directive (EU) 2019/904 and has additional targets with regard to recycled content of post-consumer plastic waste;

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[9] Directive 2000/53/EC of the European Parliament and of the Council of 18 September 2000 on end-of life vehicles (OJ L 269 21.10.2000, p. 34).

[10] Commission impact assessment accompanying the proposal for the PPWR, https://eur-lex.europa.eu/resource.html?uri=cellar:0567fd10-7165-11ed-9887-01aa75ed71a1.0001.02/DOC_2&format=PDF, see p. 136.

[11] According to the International Bottled Water Association, https://bottledwater.org/packaging/#:~:text=Plastic%20bottled%20water%20containers%20are,and%20HDPE%20for%209.2%20percent, PET accounts for 78,8 %, polycarbonate for 12 %, and high-density polyethylene for 9,2 %.

[12] Calculation: 20 % of 17 % equals 3,4 %.

[13] Plastics Europe (2024), The Circular Economy for Plastics - A European Analysis 2024, see p. 53.

R. whereas it would be inappropriate to adopt the draft Commission implementing decision under Directive (EU) 2019/904 with its very limited scope as compared to the PPWR;

Hierarchy between mechanical and chemical recycling

S. whereas the draft Commission implementing decision states in recital 19 that 'mechanical recycling technologies are generally preferable to chemical recycling technologies, provided that they can produce recyclates of the required quality', and that 'waste that can be recycled mechanically should generally not enter into chemical recycling';

T. whereas this represents a common denominator between different stakeholders and is explicitly shared by the European plastics industry[14];

U. whereas mechanical recycling is indeed preferable to chemical recycling, in particular when compared to pyrolysis and gasification, as it requires less energy and therefore creates significantly less CO_2[15], has less other environmental impacts[16] and achieves significantly higher yields[17];

V. whereas the Commission, however, fails to establish that hierarchy in the enacting clauses; whereas the Commission instead puts forward a calculation methodology with mass balance accounting based on 'fuel-use excluded', which would promote in particular the least advantageous chemical recycling processes[18];

W. whereas, as a result, the net effect of the draft Commission implementing decision is the opposite of the intention stated in its recital 19;

X. whereas mechanical recycling of plastic waste has created 30 000 jobs in 850 companies across Europe; whereas the European Waste Management Association FEAD is concerned that 'the diversion of plastic waste to a few chemical recycling plants would

[14] Plastics Europe position on complementarity of chemical and mechanical recycling, 2022, https://plasticseurope.org/knowledge-hub/plastics-europe-position-on-complementarity-of-chemical-and-mechanical-recycling/

[15] Pew and Systemiq (2020), Breaking the Plastic Wave, https://www.systemiq.earth/wp-content/uploads/2020/07/BreakingThePlasticWave_MainReport.pdf; 'Plastic-to-plastic chemical conversion has high energy requirements, leading to GHG emissions that are 110 per cent higher than mechanical recycling', see p. 79.

[16] Idem; 'Chemical conversion with pyrolysis also releases several harmful pollutants that increase risks for cancer, respiratory infections, kidney damage and neurotoxicity', see p. 35.

[17] CE Delft (2023), Impact of allocation rules on chemical recycling, Mechanical recycling 60 - 95 %; pyrolysis 49 % (note: based on fuel-use exempt), see p. 8.

[18] See section on chemical recycling and mass balance accounting.

lead to a sharp decrease in jobs and would endanger all the small and medium-sized enterprises currently operating in the sector, resulting into an oligopoly dominated by a limited number of major petrochemical companies'[19];

Y. whereas promoting in particular those chemical recycling processes that are contributing the least to circular economy without first enacting the hierarchy referred to in recital 19 of the draft Commission implementing decision would be in violation of the objective of Directive (EU) 2019/904 to promote the transition to a circular economy;

Scope of definition of post-consumer waste (EU waste vs. EU waste and waste from third countries)

Z. whereas the draft Commission implementing decision would repeal Implementing Decision (EU) 2023/2683[20], which was adopted less than 5 months ago;

AA. whereas the draft Commission implementing decision bases the calculation of recycled content on 'post-consumer plastic waste', but changes the definition to also include plastic waste that has been generated from plastic products in third countries[21]; whereas this is a major change in scope and inconsistent with Implementing Decision (EU) 2023/2683; whereas no explanation is given in the draft Commission implementing decision with regard to such a major change in scope, which is inappropriate;

AB. whereas the PPWR extended the scope of post-consumer plastic waste to also include such waste from third countries for the achievement of the recycled content targets, but, very importantly, counterbalanced that extension with equivalence and sustainability criteria, which is not the case in Directive (EU) 2019/904[22] ; whereas that change of scope and the counterbalancing was the most sensitive issue in the negotiations on the PPWR and should be fully respected in the context of the adoption of any calculation methodology;

AC. whereas the PPWR, rather than Implementing Decision (EU) 2023/2683, would therefore be the adequate legal basis for adopting an implementing act with a different scope;

PPWR: the requirement of high-quality recycling

AD. whereas the PPWR requires that recycled content is to be recovered from post-consumer plastic waste that has been separately collected to promote high quality recycling[23], in line with Article 11(1) of Directive 2008/98/EC of the European Parliament and of the Council[24]; whereas there is no reference to high-quality recycling in the context of

[19] FEAD (2024), 'Polymers-only allocation method is the best compromise for a sustainable and innovative plastic recycling sector' (position paper received by the rapporteur).
[20] See Article 11 of the draft Commission implementing decision.
[21] See Article 1, point (1), of the draft Commission implementing decision.
[22] See section on safeguards.
[23] See Article 7(2a) of the PPWR.
[24] Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and

recycled content targets of Directive (EU) 2019/904;

AE. whereas the fuel-use excluded methodology fails to achieve the promotion of high-quality recycling, as it would allow for the attribution of recycled content from other petrochemical co-products to a polymer, yet it would be 'highly challenging to determine whether other co-products can be considered as equals in terms of quality [to polymers]'[25]; whereas the fuel-use excluded methodology is therefore inconsistent with the objective of high-quality recycling of Directive 2008/98/EC and the PPWR;

PPWR: safeguards in relation to recycled content

AF. whereas the recycled content targets laid down in the PPWR are subject to triple safeguards:

- rules on equivalence with regard to separate collection, emissions and environmental performance[26],
- a methodology for assessing, verifying and certifying the equivalence of the rules applied in case the recycled content recovered from post-consumer waste is recycled or collected outside the Union also to be developed by the end of 2026[27],
- sustainability criteria for plastic recycling operations to be developed by the end of 2026[28]; whereas only recycled content recovered from installations meeting those criteria may count for the achievement of the targets;

AG. whereas there are no such safeguards in Directive (EU) 2019/904; whereas the relevance of rules on equivalence and certification is illustrated by Commission Implementing Regulation (EU) 2024/1040[29] on anti-dumping measures on PET imports from China;

AH. whereas the obligation on the Commission pursuant to the PPWR to adopt implementing acts establishing the methodology for the calculation and verification of the percentage of recycled content is furthermore conditioned by an assessment of the economic and environmental performance of available recycling technologies, the quality of the output, the availability of the waste, the energy needed and greenhouse gas emissions and other relevant environmental impacts[30]; whereas the empowerment under Directive (EU) 2019/904 does not have this conditionality and the draft Commission implementing

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repealing certain Directives (OJ L 312 22.11.2008, p. 3).

[25] Eunomia (2022), Study to Develop Options for Rules on Recycled Plastic Content for the Implementing Act Related to Single-Use Plastic Bottles Under Directive (EU) 2019/904, https://op.europa.eu/en/publication-detail/-/publication/43084f4a-03e7-11ed-acce-01aa75ed71a1/language-en, p. 148.

[26] See Article 7(2a) of the PPWR.

[27] See Article 7(7b) of the PPWR.

[28] See Article 7(7a) of the PPWR.

[29] Commission Implementing Regulation (EU) 2024/1040 of 27 March 2024 imposing a definitive anti-dumping duty on imports of certain polyethylene terephthalate originating in People's Republic of China (OJ L, 2024/1040, 2.4.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/1040/oj).

[30] See Article 7(7) of the PPWR.

decision has not fully considered all of those aspects, which is illustrated, inter alia, by the fact that the Commission's Joint Research Centre (JRC) and Directorate General for Internal Market, Industry, Entrepreneurship and SMEs (DG GROW) are starting an analysis of the conditions under which chemical recycling processes are economically viable in Q4 of 2024, with the final report expected for the first half of 2025;

AI. whereas recital 31b of the PPWR furthermore states that 'the environmental objective of promoting contents recovered from post-consumer plastic waste requires that the plastic recycling is done in a way that minimises the resulting pollution';

AJ. whereas pyrolysis and gasification have been found to be more polluting than mechanical recycling or depolymerisation[31];

AK. whereas the timeline to meet the recycled content targets is the same for Directive (EU) 2019/904 and the PPWR, namely 1 January 2030; whereas there is therefore no urgency to adopt the draft Commission implementing decision as Implementing Decision (EU) 2023/2683, which is relevant for the 2025 targets of recycled content for PET, has already been adopted;

AL. whereas adopting the draft Commission implementing decision would risk unduly prejudging the methodology for calculation for such technologies that are only relevant for the broader 2030 targets included in the PPWR;

AM. whereas adopting the draft Commission implementing decision prior to the adoption of a methodology to certify equivalence under the PPWR and prior to the establishment of sustainability criteria for plastic recycling technologies under the PPWR would be inconsistent with the PPWR;

AN. whereas the requirement under Article 13(1) of Directive (EU) 2019/904 to report on the 2030 target cannot be a reason to adopt a methodology for chemical recycling technologies that are not yet relevant; whereas in the absence of a harmonised reporting method, Member States may resort to national methods;

Chemical recycling and mass balance accounting

AO. whereas the draft Commission implementing decision seeks to also address recycled plastic content resulting from additional types of recycling, including chemical recycling, with explicit mentioning of pyrolysis and gasification[32], using mass balance accounting based on the so called 'fuel-use excluded' approach[33],

AP. whereas the unstated rationale for this is to promote chemical recycling over energy recovery; whereas chemical recycling is favourable compared to energy recovery with regard to greenhouse gas emissions, but has higher impact with regard to other impact

[31] Pew and Systemiq (2020), Breaking the Plastic Wave; 'Chemical conversion with pyrolysis also releases several harmful pollutants that increase risks for cancer, respiratory infections, kidney damage and neurotoxicity', see p. 35.
[32] See recital 2 of the draft Commission implementing decision.
[33] See recital 14 of the draft Commission implementing decision.

categories (acidification terrestrial and freshwater, eutrophication freshwater and marine, photochemical ozone formation)[34], meaning that it is not a clear-cut picture; whereas mechanical recycling however is clearly preferable over energy recovery, in accordance with the waste hierarchy set out in Article 4 of Directive 2008/98/EC;

AQ. whereas it is important to know that there are very different chemical recycling technologies, suitable for different kinds of plastic waste; whereas only some of those technologies require mass balance accounting, namely when the share of the material stemming from post-consumer plastic waste in the outputs cannot be known;

AR. whereas chemical recycling technologies can be divided into three categories[35]:

- depolymerisation, a group of technologies in which polymers, such as PET, are broken down into monomers; if depolymerisation is used to directly rebuild the same polymers, no mass balance accounting is needed to determine recycled content;

- pyrolysis, which breaks down polyolefins into different fractions, including so called pyrolysis oil; pyrolysis oil, often requiring additional treatment for decontamination, is blended with large quantities of fossil materials (80-95 %) to be fed into a steam cracker[36]; mass balancing is required to allocate recycled content;

- gasification, producing syngas (a mixture of CO and H_2) from plastic; syngas can be converted into basic chemicals, such as methanol, which can be used to produce various downstream plastics and non-plastic products; since syngas and methanol are basic chemicals, they can be blended with fossil inputs, requiring mass balancing to allocate recycled content;

AS. whereas chemical recycling of PET only becomes relevant when PET can no longer be mechanically recycled to comply with the degree of food safety after a number of recycling cycles; whereas the relevant method of chemical recycling for PET is depolymerisation, for which mass balance accounting is not necessary; whereas mass balance accounting is only necessary for pyrolysis and gasification, which is however not meant to deal with PET;

AT. whereas different models of mass balance accounting generally referred to as

[34] BASF (2020), Evaluation of pyrolysis with LCA - 3 case studies, see p. 14.
[35] CE Delft (2022), Monitoring Chemical Recyling, see p. 25. Solvent-based extraction is not listed here, as it is a physical process which does not affect the polymer structure.
[36] JRC (2023), Environmental and economic assessment of plastic waste recycling, https://publications.jrc.ec.europa.eu/repository/handle/JRC132067, 'A typical scenario in practice is to dilute plastic waste pyrolysis oil with fossil fuel feedstock (naphtha) as input for the steam cracker, using an amount in the range of 5-20 % ((Kusenberg, Roosen, et al., 2022). Yet, even in this case, the only contaminants which most likely do not require additional treatment are sulphur, sodium and silicon due to the fact that the dilution factor is sufficiently large. All other contaminants such as nitrogen, chlorine, calcium, iron and lead are exceeding the feedstock specifications for steam crackers to such an extent that additional upgrading technologies such as hydro-treatment are needed, which, of course, challenge the economic potential, and potentially the environmental performance, of plastic waste pyrolysis oil as steam cracking feedstock (Kusenberg et al., 2022).', see p. 70.

'proportional', 'polymer-only' and 'fuel-use excluded' are discussed in the Union:

- whereas 'proportional' accounting assigns the same relative amount of recycled content to all output products in relation to the amount of plastic waste that went into the production process;

- whereas 'polymer-only' allows reattribution of the relative share of recycled content from different polymer outputs to one single polymer by accounting;

- whereas 'fuel-use excluded' allows reattribution of the relative share of recycled content from all outputs, including non-polymer petrochemicals, but excluding fuels, to one single polymer by accounting;

AU. whereas reattribution results in a higher share of recycled content in the one polymer to which the credits are attributed as compared to the amount of plastic waste that went into the production process (theoretical content, not physical content); whereas such an allocation can result in for example a 50 % recycled content rate (on paper) from a process which received only 10 % recycled feedstock[37];

AV. whereas the latter two mass balance accounting methodologies create an unlevel playing field with mechanical recycling and with depolymerisation, where no such reattribution is applicable;

AW. whereas the Eunomia study commissioned by the Commission in the context of the draft Commission implementing decision states that the fuel-use excluded methodology would have to be considered the 'minimum requirement' in light of the existing exclusion of fuel use from recycling targets, and 'that there are strong arguments for a stricter approach that considers the importance of focusing on the credibility of the system and not further reducing the physical links'[38]

AX. whereas the Eunomia study goes on to say that 'arguments against stricter approaches are primarily taken from an economic perspective with limited supporting evidence', and recommends proportional allocation: 'Of the two stricter approaches, proportional allocation is the most intuitive in calculation and leaves little room for interpretation or exploitation and is therefore the current recommended approach given the state of knowledge at present. Both the fuels excluded and polymers only approach are untested in reality and industry feedback has shown that these approaches will both require a better understanding of downstream supply chains. There remains risks associated with how these approaches are implemented in practice as the affected industries are all still developing the technologies and value chains and do not necessarily know the full impact these might have.'[39]

AY. whereas the Eunomia study also states that an advantage of proportional allocation is 'that it removes the risk of undermining confidence in recycled content claims'[40];

[37] Eunomia (2022), figure 4-10, p. 84
[38] Eunomia (2022), p. 150.
[39] Idem, p. 150.
[40] Idem, p. 133.

AZ. whereas it would be premature to decide on mass balance accounting in the draft Commission implementing decision which is not relevant with regard to the 2025 target under Directive (EU) 2019/904; whereas a methodology for the calculation of recycled content for pyrolysis and gasification should instead be set in the context of the PPWR;

BA. whereas the draft Commission implementing decision introduces auditing and certification requirements in relation to third parties for verification[41]; whereas no certification scheme for fuel-use excluded does yet exist[42];

1. Considers that it is not appropriate to lay down rules as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles under Directive (EU) 2019/904 with regard to chemical recycling technologies that are not relevant for the 2025 target of that Directive, and that, due to its narrow scope, are of only very limited relevance for the 2030 target, but are of major relevance in the context of the PPWR, which has a far broader scope and includes the same target on recycled content plus further targets on recycled content;

2. Considers that it is not consistent to lay down rules as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles under Directive (EU) 2019/904 with a scope that includes post-consumer plastic waste from third countries:
   - prior to the adoption of a methodology to certify equivalence under the PPWR with regard to separate collection, emission standards and environmental performance standards, and
   - prior to the establishment of sustainability criteria for plastic recycling technologies under the PPWR;

3. Considers that it is not consistent to lay down rules as regards the calculation, verification and reporting of data on recycled plastic content in single-use plastic beverage bottles under Directive (EU) 2019/904 prior to full assessment of the various aspects laid down in Article 7(7), second subparagraph, of the PPWR;

4. Considers that it would create additional administrative burden and potentially regulatory confusion to adopt the draft Commission implementing decision now under Directive (EU) 2019/904 only to adopt a different one in two and a half years after full assessment of the various aspects laid down in Article 7(7), second subparagraph, of the PPWR and the fulfilment of the safeguards;

5. Considers that the draft Commission implementing decision exceeds the implementing powers provided for in Directive (EU) 2019/904 insofar as it is not consistent with the

[41] See Article 8 of the draft Commission implementing decision.
[42] International Sustainability and Carbon Certification (2024), ISCC Plus, https://www.iscc-system.org/wp-content/uploads/2024/03/ISCC-PLUS_v3.4.2.pdf, see p. 89, footnote 31, 'Details of the implementation of an energy excluded approach under ISCC PLUS are under development ... Different implementation options will be tested in pilots at ISCC system users'.

objective of the promotion of circular economy as laid down in Directive (EU) 2019/904, by giving an advantage to less circular recycling technologies, such as pyrolysis and gasification, via mass balance accounting based on the fuel-use excluded methodology;

6. Considers that the draft Commission implementing decision exceeds the implementing powers provided for in Directive (EU) 2019/904 insofar as mass balance accounting based on the fuel-use excluded methodology is not consistent with the objective of the promotion of high-quality recycling as laid down in Directive 2008/98/EC and in the PPWR;

7. Calls on the Commission to withdraw its draft implementing decision and to submit a new draft to the committee;

8. Calls on the Commission to refrain from adopting an implementing decision for the calculation and verification of recycled content in beverage bottles under Directive (EU) 2019/904 with regard to pyrolysis and gasification;

9. Calls on the Commission to modify its draft implementing decision and supplement Implementing Decision (EU) 2023/2683 only with a methodology for the calculation, verification and reporting of recycled content for chemical recycling in the form of depolymerisation, which does not require any mass balance accounting;

10. Stresses that it is of paramount importance that provisions with regard to accounting for chemical recycling are established in a context that ensures the complementarity of chemical recycling to those cases where plastic waste cannot be mechanically recycled;

11. Calls therefore on the Commission to include effective eligibility criteria in implementing acts pursuant to Article 6(5) of Directive (EU) 2019/904 and Article 7(7) of the PPWR to ensure that chemical recycling effectively only deals with plastic waste that cannot undergo mechanical recycling;

12. Calls on the Commission to adopt methodologies for the calculation and verification of recycled content with regard to pyrolysis and gasification only under the PPWR as the relevant legal basis following full assessment of the various aspects laid down in Article 7(7), second subparagraph, of the PPWR and in parallel with the adoption of sustainability criteria and the adoption of a methodology to certify equivalence pursuant to Article 7(7a) and (7b), respectively, of the PPWR;

13. Instructs its President to forward this resolution to the Council and the Commission, and to the governments and parliaments of the Member States.