



Economic Fact Sheet for the Packaging Order in the Danish Environmental Protection Agency

Order on certain requirements concerning packaging, extended producer responsibility for packaging, and other waste collected with packaging waste

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Revision history

Revision date	Version	Summary of amendments	Amendments marked?	Author
Day/month/year	No.	Example: 'New calculation of financial impact for the agency'	Yes/No	Initials
19/01/2026	1. Created		No	Sarmh

Status overview

State economy	Environment	Impact on trade and industry
Green	Yellow	Green

I. General overview (table & summary)

Table 1

Financial impact on government, regions and municipalities, million DKK, gross

	2026	2027	2028	2029	Possible continuation thereafter
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Danish Environmental Protection Agency	0,75	0,05	0,05	0,35	0,15
The Ministry of Food, Agriculture and Fisheries, others	-	-	-	-	-
Government, others	-	-	-	-	-
Regions	-	-	-	-	-
Municipalities	434,75	325,75	327,75	328,75	379,75
Total	435,5	325,8	327,8	329,1	379,9

Table 2

Other impact (finance in DKK million/qualitative aspects)

Environmental impact (environment, nature and health)	The amendments to the Order do not in themselves have an impact on the environment.
Impact on trade and industry	Ongoing relief approx. DKK 380 million, ongoing charges for a fee of DKK 0.3 million, conversion costs approx. DKK 212 million.
Impact on citizens	The amendments to the Order have no direct financial implications for citizens.
Financial impact of over-implementation	None

II. Purpose, background and content of the proposal

Local authorities are responsible for collecting packaging waste from households, and producers must pay for the necessary costs incurred by local authorities in collecting packaging waste.

The purpose of the amendment to the Order is to give effect to the political desire that producers should pay only the most necessary costs for the municipal authorities' handling of packaging, as well as for the technical adjustments on the basis of which this is to be done.

III. Financial and administrative impact on the public sector

The following amendments are introduced in the Order:

- **Benchmark model for setting the producer fee** - cap on municipal costs based on the most cost-efficient municipalities. It is possible for municipalities to set a higher level of service than can be financed by the producer fee. This should instead be financed by the waste fee. Some municipalities will incur packaging management costs that are not covered by the producer fee.

- **Adjustment** - The producer fee was changed by an amendment to the Order in October 2025. It turned out that the fee was set a little too low. Producers have therefore paid too little in fees to the municipalities in Q4 2025 through Q2 2026. This is adjusted in the Order. The adjustment will be approximately DKK 212 million, including interest, and will be phased out over a 4-year period.
- **Density weighting of packaging waste fractions in relation to fees at DPA and the Danish Environmental Protection Agency** - material density for e.g. glass must be used to differentiate the administration fee in relation to material fractions.
- **Reporting requirements for municipalities are removed.** In future, local authorities will not be required to update descriptions of their packaging waste collection and any efficiency improvements made in this area.

1. Danish Environmental Protection Agency

Table 3

Financial impact on Danish Environmental Protection Agency, DKK millions

	2026	2027	2028	2029	Possible continuation thereafter
Salaries	0,1	0,05	0,05	0,1	0,07
Operation	0,25	-	-	0,25	0,08
Initial costs	0,4	-	-	-	-
Total	0,75	0,05	0,05	0,35	0,15

The benchmark model entails ongoing administrative costs for the Danish Environmental Protection Agency and consultants to maintain the service level model on an ongoing basis. This will contribute to raising the administration fee for producers. The costs are distributed as follows:

- Operation: recalculation of benchmarks for consultants will be approximately DKK 200 000-300 000 every 3 years.
- Salaries: The Danish Environmental Protection Agency's own administration costs for the recalculation will be approximately DKK 45 000 at the Agency every three years in connection with the recalculation.
- Salaries: Annual price regulation of the benchmark approx. DKK 50 000.

- Initial costs: Density factor for DPA and Danish Environmental Protection Agency fee – determination of factor and adjustment of invoicing system. Total estimate: DKK 400 000.

The density factor shall be calculated and updated. The Danish Environmental Protection Agency does not expect that there will be an annual cost associated with updating. However, every 5-10 years it may be relevant to recalculate/adjust the density factor for one or more fractions.

The adjustment does not entail any costs for the Danish Environmental Protection Agency.

2. Municipalities

Table 4

Financial impact on municipalities, DKK million

	2026	2027	2028	2029	Possible continuation thereafter
Expenses	490*	380	380	380	380
Savings	-55,25	-54,25	-52,25	-51,25	-0,25
Total	434,75	325,75	327,75	328,75	379,75

*Local government expenditure will be higher in 2026 because the amendment to the Order will not enter into force until 1 July 2026. The higher expenditure is therefore due to the previous amendment to the Order, which has also led to the retrospective adjustment, which the municipalities get back over a 4-year period (see the savings above).

Expenses

It follows from both the political agreement and the legislative proposal on extended producer responsibility for packaging that municipalities must continue to be able to set a higher level of service in waste collection than that to be paid by producers for the collection of packaging waste above the so-called producer fee. The municipalities' costs for additional services for citizens are financed by households through waste collection fees.

There is considerable uncertainty associated with assessing how the costs of municipalities' own contributions will develop over the coming years. This is due to several factors, including the fact that benchmarked producer fees may incentivise municipalities to reduce their costs and thus their service levels to match benchmark producer fees. A reduction in municipal costs can be achieved, for example, by reducing the number of collections or bins.

Producer responsibility for packaging is expected to influence producers' choice of materials, which may reduce the total costs of packaging handling, including the share that exceeds the benchmark paid share.

Furthermore, changes may occur in the cost level for packaging handling, for example in the sales prices of recycled materials. All in all, there is therefore a lot of uncertainty as to what the economic consequences will be for municipalities in the coming years.

Detailed calculations are provided in the attached annex with a copy of the benchmark model, which has been previously approved: [Sv: HASTER - Bestilling: Bidrag til benchmarkbilag \(MIM Id nr.: 875276\) \(f2p://dossier/57545260\)](#).

Savings

Producers will be required to pay approximately DKK 212 million, including interest, over a four-year period to the municipalities. The change is further described under the economic consequences for trade and industry.

The municipalities have had to report to the Environmental Protection Agency on the waste schemes they have established for packaging, including the current level of service for waste collection in the municipality and planned cost-efficiency improvements in waste collection, cf. Section 108. The requirement is cancelled and the municipalities do not have to update the material or report this to the Environmental Protection Agency in future. This results in savings for the municipalities of approximately DKK 0.25 million annually.

3. Financing

Table 5

Financing of public expenditures, DKK millions

	2026	2027	2028	2029
Financing proposal 1 - Producers finance the Danish Environmental Protection Agency's expenses via the administration fee	0,75	0,05	0,05	0,35
Local authorities finance expenses via waste collection fees	434,75	325,75	327,75	328,75

IV. Environmental impact (environment, nature and health)

In particular for EU proposals:

State whether the EU proposal involves a strengthening, weakening or maintenance of Danish legislation in the area to which the regulation relates.

Table 6

Impact on the environment, nature, and health; DKK millions annually

	Upon implementation	Subsequently per year.
Benefit 1	-	-
Benefit 2	-	-
Cost 1	-	-
Cost 2	-	-

Not applicable.

V. Financial and administrative impact on trade and industry

Table 7

	Positive impact/lower costs (if yes, please specify extent)	Negative impact/higher costs (if yes, please specify extent)
Economic impact on trade and industry	Taxes, fees, etc.: Other compliance: of which - Direct savings (ongoing): approx. DKK 380 million annually - Production potential: Not affected	Taxes, duties, etc.: approximately DKK 0.3 million for Danish Environmental Protection Agency fees Other compliance: of which - Direct costs (transition): approximately DKK 212 million. - Direct costs (ongoing): None - Production restrictions: None
Administrative impact on trade and industry	Recurring reductions: None.	Transition burdens: None. Recurring burdens: DKK 0.1 million.

Negative consequences

The Danish Environmental Protection Agency's costs are to be paid via the administration fee, which is charged by the packaging producers.

The Danish Environmental Protection Agency is expected to incur expenses of approximately DKK 1.2 million over the next four years.

This results in an increased producer fee of approximately DKK 0.3 million per year (see Table 7).

Trade and industry will incur a transition cost for the adjustment totalling approximately DKK 212 million, including interest, which the business community must pay to the municipalities over a four-year period.

The collective schemes must in future send quantity information to the municipalities. The administrative burdens will amount to approximately DKK 0.1 million annually.

Positive consequences

The municipalities will have a higher own contribution payment than provided for in the original Order. This is offset by a reduction in costs for trade and industry, which is expected to amount to approximately DKK 380 million annually based on calculations of the consequences of the benchmark model developed by JHN Processor (see Tables 1+2+3 in Annex 1). However, there is considerable uncertainty regarding the development of the producer fee, cf. the reservations listed for the municipalities' own contributions under point 2.

VI. Financial and administrative impact on citizens

Table 8

Financial and administrative impact on citizens, DKK millions

	2026	2027	2028	2029	Possible continuation thereafter
Expenses	-	-	-	-	-
Savings	-	-	-	-	-
Of which administrative costs	-	-	-	-	-
Of which administrative savings	-	-	-	-	-
Initial costs	-	-	-	-	-
Total	-	-	-	-	-

The proposed amendment to the Order in itself is not expected to have any financial or administrative implications for citizens. However, some citizens may change their behaviour as a result of the proposal. This is partly due to the fact that the proposal moves part of the bill from the supermarket to the waste fee, which may affect citizens' purchasing habits.

In part, the benchmarked producer fees may mean that more municipalities will choose to reduce their costs down to the level of the benchmark producer fees. A reduction in municipal costs can be achieved, for example, by reducing the number of collections or bins - which may mean that residents find that there is not enough space for all their waste and therefore take more packaging waste to the recycling centre.

VII. Socio-economic impact

Not applicable.

VIII. Digitisation and IT

Table 9

Financial consequences in relation to changed use of digitisation and IT, DKK millions
— a subset of consequences given in other tables

	2026	2027	2028	2029	Possible continua tion thereafte r
Expenses	-	-	-	-	-
Savings	-	-	-	-	-
Initial costs	-	-	-	-	-
Total	-	-	-	-	-

N/A

IX. Legislative impact of the proposal

By national legislation

- It is an amendment to Packaging Order No 1146 of 29/09/2025.
- Please indicate which legislation is the legal basis: The Environmental Protection Act, cf. Consolidated Act No. 1093 of 11 October 2024, as amended by Act No. 1683 of 30 December 2024, and the forthcoming revision of the Environmental Protection Act, which provides the legal basis for the amendment to the Order.

By EU legislation.

- Not relevant, as the Order implements national adaptations to the Packaging Directive.

X. Additional costs due to over-implementation

Table 10

Financial and administrative impact on citizens, DKK millions

	2026	2027	2028	2029	Possible continuation thereafter
State	-	-	-	-	-
Municipalities and regions	-	-	-	-	-
Trade and industry	-	-	-	-	-
Citizens	-	-	-	-	-
Total	-	-	-	-	-

Not applicable

XI. Guidance section on EU - in particular for EU regulation

Not applicable.