Current information on auditing declarations of completeness and related mandatory training for 2026

In line with previous reference years, only one declaration of completeness has to be audited and filed for each producer for the 2026 reference year.

Section 68 (5) of the new Verpackungsrecht-Durchführungsgesetz (German Packaging Law Implementation Act – VerpackDG) stipulates that 2026 is the last year for declarations of completeness to be filed in accordance with section 10 of the Verpackungsgesetz (German Packaging Act – VerpackG), without any additional filing required under section 11 VerpackDG. This means that the 19 November 2024 version of the declaration of completeness audit guidelines applies to the 2026 reference year in its entirety. While they apply directly for the period from 1 January 2026 to 11 August 2026, they apply analogously for the period from 12 August 2026 to 31 December 2026, as agreed with the German Federal Cartel Office. This ensures that audits comply with a uniform set of audit standards throughout the entire reference year.

However, all audits must take into account the substantive legal changes affecting producers that became applicable on 12 August 2026, as is the case with all such legal changes occurring during a given year. This primarily concerns the provisions relating to producer status and packaging types. These have to be applied in accordance with the VerpackG for the period up to 12 August 2026 and in accordance with the EU Packaging and Packaging Waste Regulation (PPWR) for the period from 12 August 2026 onwards. The scope of the system participation requirement has to be determined based on the system participation requirement catalogue, in the version applicable to the relevant sub-period (the 'old' catalogue under the VerpackG until 11 August 2026 and the 'new' catalogue under the VerpackDG from 12 August 2026).

Classification decisions issued by the Zentrale Stelle Verpackungsregister (Central Agency Packaging Register – ZSVR) under the VerpackG remain valid in accordance with section 68 (15) VerpackDG, subject to review and any amendments by the ZSVR.

The ZSVR will publish new audit guidelines under the VerpackDG for the first time for the period commencing with the 2027 reference year. This will be done following consultations and in agreement with the German Federal Cartel Office.

Mandatory training for experts and (new!) also for auditors

Under section 56 (4) VerpackDG, the ZSVR is required to offer training at least every six months. Those newly registered under the VerpackDG must provide evidence that they

have completed the training within six months and then every five years thereafter (in accordance with section 56 (4) VerpackDG). Those already registered under the VerpackG must provide evidence of completion by 31 December 2027 (section 68 (16) VerpackDG). This means that mandatory training is no longer limited to division 1 of the register of auditors, but now also extends to division 2 and so to all professionals.

The ZSVR will offer training sessions that enable everyone to fulfil their training obligation on time. A range of alternative dates is offered and announced in advance, particularly for the initial training for the large number of registered auditors, tax advisers and sworn accountants. Please refrain from making enquiries about training dates and wait for further updates.