

Federal Government Regulates Reverse Logistics for Plastic Packaging

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Summary: Published in October 2025, Federal [Decree No. 12,688](#) established the Reverse Logistics System for Plastic Packaging, setting progressive recovery and recycled-content targets through 2040. Applicable to the entire supply chain, the system provides for traceability, transparency, economic incentives, and penalties for non-compliance, thereby strengthening the circular economy in Brazil.

On October 21, 2025, Federal Decree No. 12,688 was published, regulating Sections 32, Paragraph 1, and 33, Paragraph 1, of the National Solid Waste Policy (Law No. 12,305/2010), and officially establishing the Reverse Logistics System (“RLS”) for Plastic Packaging in Brazil.

The new regulation follows the trend toward material-specific regulation, previously adopted for glass under Decree No. 11,413/2023, and is the first legislation currently in force to deal exclusively with plastic packaging, establishing guidelines, targets, and criteria for its implementation, operation, and monitoring.

The RLS for plastic packaging applies to all participants in the supply chain—manufacturers, importers, distributors, and retailers—and covers primary, secondary, and tertiary packaging, as well as equivalent plastic products, such as disposable plates, cups, and cutlery found in the dry fraction of municipal solid waste.

This classification relates to the functions of packaging and the degree of contact with the product. Generally, primary packaging directly contains the product, secondary packaging protects primary packaging, and tertiary packaging contains or transports primary or secondary packaging. Equivalent plastic products are those that, after use by the end consumer, become post-consumer waste (B2C – Business to Consumer).

Tertiary packaging must be accounted for whenever it reaches the consumer, in any purchase—whether online or at retail—in which the product is delivered packaged in one or more types of packaging.

The following are excluded from the scope of Decree No. 12,688/2025:

- Plastic packaging of products regulated [by Decree No. 10,240, of February 12, 2020](#), and [Decree No. 10,388, of June 5, 2020](#) (which established the reverse logistics system for medicines and their packaging), or covered by reverse logistics systems for pesticides, their residues and packaging, or lubricating oils, their residues and packaging, which shall remain subject to the specific legislation governing such matters;
- Composite packaging containing paper or cardboard in its composition; and

- Packaging marketed strictly between companies (B2B), although such packaging must continue to comply with other applicable environmental regulations, including solid waste management plan requirements.

The Decree establishes progressive and phased packaging recovery targets at both the national and regional levels, beginning in 2026. Recovery rate targets vary by region, starting at 32% nationwide and increasing annually until reaching 50% in 2040.

In addition, the Decree establishes recycled-content targets to be incorporated into plastic packaging, beginning at 22% in 2026 and increasing annually until reaching 40% in 2040. Compliance obligations will be implemented on a phased basis: from January 2026 for large companies and from July 2026 for small and medium-sized enterprises.

Implementation of the system may rely on various integrated solutions, including voluntary drop-off points (PEVs), selective collection programs with priority participation by waste-picker cooperatives, sorting facilities (manual, semi-mechanized, or mechanized), processing facilities and post-consumer recycled (PCR) resin manufacturing facilities, collection campaigns, and mechanisms for the commercialization of post-consumer packaging. Incentive instruments are also contemplated, including the Reverse Logistics Recycling Credit Certificate (CCRLR), the General Packaging Structuring and Recycling Certificate (CERE), and the Future Mass Certificate.

Compliance with the targets must be demonstrated through an official traceability platform, to be designated by an act of the Minister of the Environment, such as the Recircula Brasil system.

Companies and managing entities will only be deemed compliant if they simultaneously meet both the recovery-rate target and the recycled-content target. Results must be publicly disclosed, including data regarding the volume of packaging returned, environmental education initiatives, and annual reports.

Finally, the Decree establishes penalties for non-compliance pursuant to the Environmental Crimes Law and ensures the Government's right to access data maintained by companies and managing entities upon duly justified request.

Additionally, on May 20, 2026, the Ministry of the Environment and Climate Change (MMA) issued Communication LR-DGR/MMA No. 002/2026, providing technical and legal clarifications in response to questions raised by companies, managing entities, and other stakeholders subject to reverse logistics obligations for plastic packaging.

It was unequivocally clarified that the scope of the reverse logistics system for plastic packaging encompasses primary, secondary, and tertiary packaging intended for the final consumer (B2C model), as well as plastic products equivalent to packaging, excluding its application to packaging marketed exclusively in business-to-business (B2B) transactions.

The MMA also reaffirmed that packaging associated with products already subject to specific reverse logistics systems—such as electrical and electronic equipment, medicines covered by Decree No. 10,388/2020, pesticides, and lubricating oils—remains governed by their respective sectoral regulations. However, with respect to electrical and electronic equipment, the Ministry took the position that plastic packaging recovery targets must comply with the quantitative parameters established

in Annex I of Decree No. 12,688/2025, thereby reinforcing the integration among the various instruments of the National Solid Waste Policy.

With regard to recycled content targets, the document confirms that the incorporation of post-consumer recycled material becomes mandatory as of January 2026 for large companies and July 2026 for small and medium-sized companies, with no provision for any additional transition period.

Furthermore, the Communication acknowledges that packaging subject to specific sanitary restrictions, such as certain food-contact packaging, may be excluded from the calculation of targets, provided that such restriction is supported by a specific regulation and duly reported in the results reports.

Finally, Communication No. 002/2026 reiterates the Ministry's understanding that Decree No. 12,688/2025 entered into force immediately upon its publication and that, at present, there are no studies aimed at its revocation or substantial amendment. This position reinforces the regulatory expectation of immediate compliance with the obligations established therein.

Accordingly, Decree No. 12,688/2025 represents a significant step forward in achieving the objectives of the National Solid Waste Policy and in consolidating a circular economy in the country.