ESA | EFTA Surveillance Authority

Brussels, 11 March 2026
Case No: 93876
Document No: 1530986
Decision No: 054/26/COL

EEA Coordination Unit
Kirchstrasse 8,
FL-9490 Vaduz
Liechtenstein

Dear Sir or Madam,

**Subject: Letter of formal notice to Liechtenstein - Waste Targets**

# 1 Introduction

On 11 October 2024, the EFTA Surveillance Authority ("the Authority") published its first Early Warning Report in the field of waste (the "Early Warning Report" or the "Report").[1] In that Report, the Authority concluded that all EEA EFTA States were at risk of not meeting one or more of the 2025 waste targets laid down in the Waste Framework Directive,[2] the Packaging and Packaging Waste Directive,[3] and the Landfill of Waste Directive.[4]

Given the considerable distance of some of the EEA EFTA States towards some of the 2025 targets revealed in the Early Warning Report, the Authority subsequently investigated whether the EEA EFTA States are meeting the following waste targets currently in force:

1. Under the Waste Framework Directive, to prepare for re-use or to recycle 50% of municipal waste by 2020;[5]

2. Under the Packaging and Packaging Waste Directive:
   - To recycle 55% of total packaging waste by 2008;[6]
   - To recycle 60% of glass packaging waste by 2008;[7]
   - To recycle 60% of paper and board packaging waste by 2008;[8]

---

[1] https://www.eftasurv.int/cms/sites/default/files/documents/gopro/Early%20Warning%20Report.pdf.
[2] Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3) which was incorporated into the EEA Agreement by Decision of the EEA Joint Committee (JCD) No 85/2011 of 1 July 2011 which entered into force on 1 November 2012; as amended by Directive (EU) 2018/851, which was incorporated into the EEA Agreement by JCD No 318/2021 of 29 October 2021 which entered into force on 1 August 2022.
[3] European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste (OJ L 365, 31.12.1994, p. 10), which was incorporated into the EEA Agreement by JCD No 67/1995 of 22 November 1995 which entered into force on 1 February 1997; as amended by Directive (EU) 2018/852, which was incorporated into the EEA Agreement by Decision of the EEA Joint Committee No 296/2021 of 29 October 2021 which entered into force on 30 October 2021.
[4] Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste (OJ L 182, 16.7.1999, p. 1), which was incorporated into the EEA Agreement by JCD No 56/2001 of 18 May 2001 which entered into force on 1 April 2002; as amended by Directive (EU) 2018/850, which was incorporated into the EEA Agreement by JCD No 84/2022 of 18 March 2022 which entered into force on 19 March 2022.
[5] Article 11(2)(a).
[6] Article 6(1)(d).
[7] Article Art 6(1)(e)(i).
[8] Article 6(1)(e)(ii).

- To recycle 50% of metal packaging waste by 2008;[9]
- To recycle 22,50% of plastic packaging waste back into plastics by 2008;[10]
- To recycle 15% of wood packaging waste by 2008;[11]

3. Under the Waste Electrical and Electronic Equipment (WEEE) Directive[12], to separately collect 65% of the average weight of EEE placed on the market in the three preceding years in the State concerned, or alternatively 85% of WEEE generated on the territory of that State, by 2019[13].

The Authority has analysed the latest reporting submitted by Liechtenstein for municipal waste and packaging waste[14] and notes that, whereas Liechtenstein should have recycled 15% of its wooden packaging waste by 2008, it did not recycle any wooden packaging waste in 2023.

The Authority therefore concludes that, by not taking the necessary measures to attain the target for **wooden packaging waste**, Liechtenstein has failed to fulfil its obligations under Article 6(1)(e)(v) of the Packaging and Packaging Waste Directive.

The Authority based its assessment of the targets on the data reported by Liechtenstein and published by Eurostat, considering that Liechtenstein has not yet established equivalent methods to the harmonised reporting rules.[15] In that context, it is worth noting that in a separate own-initiative case, the Authority is investigating whether the reporting of waste statistics by Liechtenstein fulfils all the requirements of EEA law.[16] The Authority might therefore reassess compliance with the above targets if its assessment for the targets other than for wooden packaging waste was based on inaccurate or incomplete data.

# 2 Packaging and Packaging Waste Directive

## 2.1 Relevant Provisions of the Packaging and Packaging Waste Directive (Directive 94/62/EC)

Article 6(1) on 'Recovery and recycling', provides:

"*1. In order to comply with the objectives of this Directive, Member States shall take the necessary measures to attain the following targets covering the whole of their territory:*

[…]

*(d) no later than 31 December 2008 between 55 % as a minimum and 80 % as a maximum by weight of packaging waste will be recycled;*

*(e) no later than 31 December 2008 the following minimum recycling targets for materials contained in packaging waste will be attained:*

*(i) 60 % by weight for glass;*

---

[9] Article 6(1)(e)(iii).
[10] Article 6(1)(e)(iv).
[11] Article 6(1)(e)(v).
[12] Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) (OJ L 197, 24.7.2012, p. 38), which was incorporated into the EEA Agreement by JCD No 195/2015 (OJ L 8, 12.1.2017, p. 32 and EEA Supplement No 3, 12.1.2017, p. 27) which entered into force on 1 April 2019; as amended by Directive (EU) 2018/849, which was incorporated into the EEA Agreement by JCD No 243/2022 (OJ L 106, 20.4.2023, p. 35 and EEA Supplement No 31, 20.4.2023, p. 32) which entered into force on 24 September 2022. In line with the adaptation text in Annex XX to the EEA Agreement, Article 7 of this Directive does not apply to Liechtenstein.
[13] Article 7(1), second subparagraph.
[14] In line with the adaptation text in Annex XX to the EEA Agreement, Article 7 of the Waste Electrical and Electronic Equipment Directive does not apply to Liechtenstein, and any data voluntarily reported has therefore not been analysed.
[15] Early Warning Report.pdf, see particularly pages 23 and 24.
[16] Case number 93295.

*(ii) 60 % by weight for paper and board;*
*(iii) 50 % by weight for metals;*
*(iv) 22,5 % by weight for plastics, counting exclusively material that is recycled back into plastics;*
*(v) 15 % by weight for wood.*

[…]"

Article 12(3a) on 'Information systems of the Directive', as adapted by Protocol 1 to the EEA Agreement, provides:

"*Member States shall report the data concerning the implementation of points (a) to (i) of Article 6(1) and data on reusable packaging, for each calendar year to the [EFTA Surveillance Authority].*

*They shall report the data electronically within 18 months of the end of the reporting year for which the data are collected. The data shall be reported in the format established by the Commission on the basis of Annex III in accordance with paragraph 3d of this Article.*

*The first reporting period concerning the targets set out in points (f) to (i) of Article 6(1) and data on reusable packaging shall start in the first full calendar year after the adoption of the implementing act that establishes the format for reporting, in accordance with paragraph 3d of this Article, and shall cover the data for that reporting period.*"

### 2.2 Commission Decision establishing the formats relating to the database system pursuant to Directive 94/62/EC (Commission Decision 2005/270/EC)[17]

The format for reporting of data referred in Article 12(3a), subparagraph 3, of the Packaging and Packaging Waste Directive is established by Commission Decision 2005/270/EC, as amended.

At point 7e of Chapter XVII of Annex II to the EEA Agreement, the following adaptation text to Commission Decision 2005/270/EC is provided:

"*For the purposes of Article 6c and Annex II, Liechtenstein shall use an equivalent method to determine the weight of the municipal waste recycled.*"[18]

### 2.3 Facts and procedure

In accordance with Article 12(3a) of the Packaging and Packaging Waste Directive, States are to report the data concerning the implementation of points (a) to (i) of Article 6(1) for each calendar year to the Authority. They are to report the data electronically within 18 months of the end of the reporting year for which the data are collected.

The latest data reported by Liechtenstein as published on the Eurostat database concerns reference year 2023. According to that data, the recycling rate for wooden packaging was 0% for that year.[19]

---

[17] Commission Decision 2005/270/EC of 22 March 2005 establishing the formats relating to the database system pursuant to Directive 94/62/EC of the European Parliament and of the Council on packaging and packaging waste, OJ L 86, 5.4.2005, p. 6, which was incorporated into the EEA Agreement by JCD No 5/2006 (OJ L 92, 30.3.2006, p. 24 and EEA Supplement No 17, 30.3.2006, p. 6) which entered into force on 28 January 2006.

[18] See JCD No 173/2002 (OJ L 267, 13.10.2022, p. 14 and EEA Supplement No 66, 13.10.2022, p. 14) which entered into force on 11 June 2022.

[19] According to the data extracted from the European Commission (Eurostat) database on 11 April 2025 from Dataset: Recycling rate of packaging waste by type of packaging [ten00063], see https://ec.europa.eu/eurostat/databrowser/view/ten00063/bookmark/table?lang=en&bookmarkId=34f28e7e-90b1-4b26-a0d2-3d25109e858c.

### 2.4 Legal analysis

Article 6(1) point(e) of the Packaging and Packaging Waste Directive establishes targets for the recycling of five packaging materials (plastic, wood, metal, glass, and paper and cardboard) to be attained by year 2008. These targets are currently valid and in force for all the EEA States since 2005, with the first year during which the targets are to be achieved being 2008.[20]

Article 6(1)(e)(v) of the Packaging and Packaging Waste Directive provides that the minimum recycling target of 15% by weight for wood is to be attained no later than 31 December 2008.

According to the latest data reported by Liechtenstein, the recycling rate for wooden packaging was 0% for 2023.[21] Liechtenstein also acknowledged not recycling wooden packaging in the framework of the Early Warning Report for the 2025 waste recycling targets.[22]

The finding that the recycling target for wood has not been met is not altered by the adaptation which allows Liechtenstein to adopt an equivalent method to determine the weight of municipal waste recycled, which may include wood packaging waste. The method to determine the weight of waste does not, by its nature, affect the obligation to reach the percentage target for recycling. Because the method needs to be equivalent, recourse to a different method to determine the weight of the waste than the one uniformly applying to the other EEA States cannot lead to a different obligation as regards the recycling target to be achieved.

This information shows that Liechtenstein had not reached the minimum recycling targets of 15% by weight for wood contained in packaging waste in 2023.

## 3 Conclusion

Accordingly, as its information presently stands, the Authority must conclude that, by not taking the necessary measures to attain the minimum recycling target of 15% by weight of wooden packaging waste, Liechtenstein has failed to fulfil its obligations under Article 6(1)(e)(v) of the Packaging and Packaging Waste Directive.

In these circumstances, and acting under Article 31 of the Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice, the Authority requests that the Liechtenstein Government submits its observations on the content of this letter *within two months* of its receipt.

After the time limit has expired, the Authority will consider, in the light of any observations received from the Liechtenstein Government, whether to deliver a reasoned opinion in

---

[20] See Directive 2004/12/EC of the European Parliament and of the Council of 11 February 2004 amending Directive 94/62/EC on packaging and packaging waste, OJ L 198, 28.7.2005, p. 30, which was incorporated into the EEA Agreement by JCD No 36/2005 of 11 March 2005 which entered into force on 12 March 2005.

[21] https://ec.europa.eu/eurostat/databrowser/view/ten00063/bookmark/table?lang=en&bookmarkId=34f28e7e-90b1-4b26-a0d2-3d25109e858c

[22] https://www.eftasurv.int/cms/sites/default/files/documents/gopro/Early%20Warning%20Report.pdf, pages 23-26. This finding in the Early Warning Report was based on an assessment by the European Environment Agency for Liechtenstein, and is consistent with Liechtenstein's regular reporting of a 0% recycling rate for wood, cf. footnote 19 above. Liechtenstein was consulted on the Early Warning Report prior to its publication, and offered no factual corrections as regards this point.

accordance with Article 31 of the Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice.

For the EFTA Surveillance Authority

| | | |
|---|---|---|
| Arne Røksund<br>President | Árni Páll Árnason<br>Responsible College Member | Nuscha Wieczorek<br>College Member |

Melpo-Menie Joséphidès
Countersigning as Director,
Legal and Executive Affairs

*This document has been electronically authenticated by Arne Roeksund, Melpo-Menie Josephides.*