2026

EXTENDED PRODUCER RESPONSIBILITY

ASIA-PACIFIC OVERVIEW

Snapshot



ASIA TOY & PLAY ASSOCIATION

2026 UPDATE · SNAPSHOT

EPR IN ASIA-PACIFIC

What Toy companies need to know in 2026

ASIA TOY & PLAY ASSOCIATION

Is your company responsible for what happens after a Toy is sold?

A Toy, its packaging and its batteries can fall under different Extended Producer Responsibility (EPR) requirements. Across Asia-Pacific, these may involve registration, packaging declarations, recovery targets, recycling arrangements or financial contributions. Responsibility can also depend on whether a company manufactures, imports, owns the brand or supplies the product locally.

ATPA's 2026 EPR Overview examines the position across **12 jurisdictions**. These selected findings illustrate the practical questions facing the Toy industry.

INDIA — Four separate compliance streams

Toy companies may need to assess **plastic packaging, batteries, specified electrical and electronic Toys, and Toys made from specified non-ferrous metals** separately.

For **FY 2026–27**, mandatory recycled-content targets for plastic packaging are:

- **40%** for Category I rigid plastic packaging.
- **10%** for Category II flexible plastic packaging.
- **5%** for Category III multilayered packaging, limited to the weight of the plastic layers.

These are distinct from recycling targets and applicable reuse obligations. Statutory exceptions and specific compliance mechanisms apply.

From **1 April 2026**, Toys made from aluminium, copper, zinc or their alloys are expressly covered by the non-ferrous-metal EPR framework. The recycling target is **10% in FY 2026–27 and FY 2027–28**, rising to **30% in FY 2028–29 and FY 2029–30**.

What this means: a company importing a battery-operated metal Toy in plastic packaging may need several separate scope assessments. A packaging compliance arrangement should not be assumed to cover the Toy or its batteries.

PHILIPPINES — A rising packaging recovery obligation

Qualifying large producers of covered plastic packaging face recovery or offset targets of:

60% in 2026 → 70% in 2027 → 80% from 2028

The annual target is calculated against the accountable plastic packaging footprint from the **immediately preceding year**. Flexible and rigid packaging footprints are reported separately; recovery is type-specific rather than brand-specific.

Coverage can include Toy brand owners, manufacturers and importers whose **total assets exceed PHP 100 million**, excluding the land on which the office, plant and equipment are located. The enterprise assessment also includes rules concerning businesses carrying the same brand, label or trademark.

What this means: assess assets, not turnover. For the 2026 obligation, companies need their 2025 packaging footprint, evidence of recovery during 2026, and the required independently audited compliance reporting.

VIETNAM — A contribution linked to the plastic in the Toy

Covered children's Toys containing synthetic plastic attract a waste-treatment contribution of **VND 1,500 per kilogram of synthetic plastic used**.

Under the framework for 2026 onward, an exemption applies where the manufacturer's or importer's combined annual revenue from pesticides and the products listed in Appendix II is **below VND 30 billion**. This is not simply a Toy-revenue test.

For products placed on the market during 2026, the corresponding declaration and payment deadlines are **before 1 April 2027** and **before 20 April 2027**, respectively.

What this means: companies need evidence of plastic weight and the relevant revenue assessment. General Toy packaging is not itself a listed sector under the mandatory packaging-recycling provisions.

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THE DISTINCTIONS MATTER

Packaging, batteries and product scope

AUSTRALIA — Packaging obligations and a separate NSW battery framework

Businesses making or selling packaging in Australia with annual revenue of **AUD 5 million or more** must use an accepted compliance pathway under the mandatory co-regulatory packaging framework. Consumer Toy packaging can be covered even though Toys are not a separately named national EPR product category.

New South Wales has also established a stewardship framework for specified batteries. A brand owner supplying **less than 24 kg** of regulated batteries into NSW in a financial year is outside the principal scheme obligations. Battery types, quantities and statutory commencement arrangements require separate assessment.

Ordinary electronic Toys with fixed embedded batteries are outside the current battery scope described in the report. NSW has indicated intentions to address additional battery categories, including batteries embedded in consumer electronics, through future regulations.

JAPAN — Recycling responsibilities and identification marks are separate

Qualifying plastic and paper Toy packaging may require the prescribed **Plastic or Paper identification mark**. Minimum vertical mark sizes are **6 mm for printing or labels** and **8 mm for embossing**.

Imported packaging requires particular attention: obligations can depend on who directed the packaging material, structure or trademark use, and whether Japanese text appears on the packaging. Exemptions apply in defined circumstances.

A recycling exemption does not automatically settle the separate marking assessment. Electronic Toys are also outside the four appliance categories covered by the Home Appliance Recycling Law.

TAIWAN — Toy liners and blister packs are expressly included

Plastic liners and blister packs used to package Toys have been subject to registration, reporting and recycling-fee duties since **1 July 2025**.

They do **not** require the container recycling mark. The separate **plastic-resin identification code requirement begins on 1 July 2027**.

Regulated dry batteries supplied with or inside Toys are independently covered. Other Toy-packaging formats and electronic products require their own classification.

SINGAPORE — Packaging reporting is not a Toy recycling quota

Mandatory Packaging Reporting can apply to qualifying businesses with annual turnover **above S$10 million** in the relevant reference year. Obligations include annual packaging data, **reduce, reuse and recycle plans**, and retention of related records for **five years**.

Toys are not a prescribed product class under the e-waste EPR regime. Separately supplied regulated batteries require assessment, while batteries supplied only in connection with another product benefit from a statutory exemption from producer-registration and supply-record duties.

SOUTH KOREA — 18 categories of synthetic-resin Toys enter EPR

From **1 January 2026**, the framework covers **18 prescribed categories of synthetic-resin Toys**, including categories such as puzzles, games, ride-on Toys, blocks and models.

Products already covered by the separate electrical and electronic product recycling framework are excluded from this Toy category. Companies must assess the statutory classification, applicable business exemptions and annual compliance requirements.

GO BEYOND THE HEADLINE FIGURES

A threshold or percentage is only the starting point. The full report explains the relevant scope, responsible entities, exemptions, compliance routes and distinction between enacted requirements and developing policy.

The publication covers:

Australia • India • Indonesia • Japan • Malaysia • New Zealand • Philippines • Singapore • South Korea • Taiwan • Thailand • Vietnam

It includes a comparative summary, country update summaries, competent authorities, regulatory frameworks, product and packaging coverage, targets, financial obligations and implications for Toy companies.

Purchase the full ATPA 2026 EPR Overview

This preview presents selected findings from the 2026 report. Requirements are subject to scope conditions, exemptions, commencement provisions and the review dates reflected in the publication. It provides general information and does not replace jurisdiction-specific legal advice.