
September 9, 2026

CBIC

EPR plastic certificates accepted as one-time registration

CBIC asks customs officers to clear plastic packaging imports on verified EPR registration and to treat one-year EPR certificates as one-time.

INSTRUCTION NO. 15/2026-Customs, F. No. 401/11/2022-Cus.III, dated September 9, 2026, was issued by the Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, from Kartavya Bhawan-01, New Delhi. It is addressed to all Principal Chief Commissioners and Chief Commissioners of Customs, Customs (Preventive) and Customs

& Central Taxes, all Principal Commissioners and Commissioners of Customs and Customs (Preventive), and all Principal Directors General and Directors General under CBIC. Its subject is registration of importers under the Centralized EPR Portal for Plastic Packaging as per the Plastic Waste Management Rules, 2016 (as amended), and verification of that registration.

KEY FACTS**AUTHORITY****CBIC**

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Central Board of Indirect Taxes & Customs (CBIC), Customs Policy Wing

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The instruction refers to CBIC Instruction No. 14/2023-Customs dated April 17, 2023, CBIC Instruction No. 21/2025-Customs dated July 2, 2025, and a letter from the Tamil Nadu Pollution Control Board (TNPCB) dated August 15, 2026, which is enclosed. As recorded in the instruction, TNPCB stated that all importers of plastic packaging, commodities with plastic packaging, plastic raw materials and intermediate materials must register on the Common EPR portal developed by the Central Pollution Control Board (<https://epr.cpcb.gov.in/home>), and may not carry out any business activity without EPR registration.

TNPCB also stated that importers' applications on the Common EPR portal are scrutinized by the CPCB and/or the SPCB, and that EPR registration certificates are issued after the details furnished are verified. It reported grievances from various importers about difficulty in obtaining clearance of their consignments from the Customs Department, which it attributed to "the invalid EPR certificate issued to importer specifying one year period as validity as mentioned in the certificate".

In view of this, the instruction asks for officers to be sensitized on two points. First, consignments of importers of any plastic packaging, any commodity with plastic packaging, plastic raw material, or intermediate material for manufacturing plastic packaging material are to be cleared upon verification of EPR registration certificates. Second, EPR registration certificates issued to importers that indicate a validity period of one year are to be considered "one-time Registration Certificates" which do not require renewal, as per the amendment to the Plastic Waste Management Rules notified on October 30, 2023, and accepted as valid proof of EPR registration for import clearance.

The instruction is to be brought to the notice of all concerned officers for uniform implementation, and difficulties in implementation may be brought to the notice of the Board. It is signed by Anshuman Yadav, OSD (Cus-III), Customs Policy Wing, CBIC. The enclosed TNPCB letter, No. T5/TNPCB/F.016396/EPR/2022 dated August 15, 2026, from the Chairperson of TNPCB to the Chairman of CBIC, refers to four CPCB letters, dated December 1, 2021, March 24, 2023, May 13, 2024 and June 13, 2025, by which CPCB requested CBIC to issue instructions to

the concerned authorities for verification of proof of registration on the Common EPR Portal in the importer category at the time of clearing consignments.

The TNPCB letter states that, under the Plastic Waste Management Rules, an importer is a person who imports, for commercial use, any plastic packaging or commodity with plastic packaging, carry bags, plastic sheets or like material; plastic raw material, including resin or pellets; or intermediate material to be used for manufacturing plastic packaging. It also notes that the Government of Tamil Nadu, by G.O. Ms. No. 84 dated June 25, 2018, banned the manufacture, storage, transport, supply, sale and use of 14 categories of "use-and-throwaway" plastic items, including plastic carry bags irrespective of thickness, with effect from January 1, 2019.

Issued by	Central Board of Indirect Taxes & Customs (CBIC), Customs Policy Wing
Document	Instruction No. 15/2026-Customs, F. No. 401/11/2022-Cus.III
Dated	September 9, 2026
Applies to	Imports of plastic packaging, commodities with plastic packaging, plastic raw material and intermediate material for manufacturing plastic packaging
Clearance on	Verification of EPR registration certificates
One-year certificates	To be considered one-time Registration Certificates that do not require renewal
Rule amendment cited	Amendment to the Plastic Waste Management Rules notified on October 30, 2023
Based on	TNPCB Letter No. T5/TNPCB/F.016396/EPR/2022 dated August 15, 2026
Earlier instructions	No. 14/2023-Customs dated April 17, 2023; No. 21/2025-Customs dated July 2, 2025
Signed by	Anshuman Yadav, OSD (Cus-III), Customs Policy Wing, CBIC

[The instruction](#) (PDF, 571 KB)

Source: [CBIC's own copy](#).

Checked against the official copy on October 20, 2026.

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