ECHA
EUROPEAN CHEMICALS AGENCY

Guidelines for the reporting requirements set by the REACH restriction of synthetic polymer microparticles (microplastics)

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1. Introduction

Entry 78 of Annex XVII of the REACH Regulation, introduced by Commission Regulation (EU) 2023/2055 of 25 September 2023 (commonly known as "the microplastics restriction"), hereafter referred to as "the restriction"[1], sets out reporting requirements for certain uses of synthetic polymer microparticles (**SPMs**) subject to a derogation.

The purpose of this document is to help manufacturers, industrial downstream users and suppliers of SPM comply with the annual reporting requirements to ECHA. The reporting is done in a IUCLID format, and the dossier is submitted to ECHA via REACH-IT.

According to the restriction, the purpose of the reporting requirements is to contribute to the monitorability of the effectiveness of the instructions for use and disposal and improve the evidence base for the risk management of the uses exempted from the prohibition of placing on the market[2]. To ensure the optimal use of the reported information and facilitate enforcement, the information is made available to the Member States by ECHA.

In order that the scope of the guidelines is clear, the meaning of some of the terms used in the document is as follows.

Use: as defined in Article 3(24) of the REACH Regulation. Any processing, formulation, consumption, storage, keeping, treatment, filling into containers, transfer from one container to another, mixing, production of an article or any other utilisation.

Derogation: exemption or allowance from a restriction imposed by the REACH Regulation. For the restriction, paragraphs 4 and 5 define derogations from the ban on the placing of the market and are further detailed in section 4.2 of this document. For more information on the derogated uses see Part 1, Section 6 and Part 2 of the European Commission's Explanatory Guide REACH restriction of synthetic polymer microparticles.

Synthetic Polymer Microparticle (SPM): the detailed definition of what constitutes as SPM in this context can be found in the first column of the restriction (entry 78 of Annex XVII to the REACH Regulation). In order to verify whether a product (a substance, a mixture, or a combination of substance/mixture and an article) is in scope of the restriction, see Part 1, Section 2 of the European Commission's Explanatory Guide REACH restriction of synthetic polymer microparticles.

Supplier of SPM: a manufacturer, importer or industrial downstream user that places SPM on the market for the first time for professional use or use by the general public. Note that distributors do not have reporting obligations under the restriction. See guidance to actor roles under the REACH Regulation on the ECHA website Getting started - ECHA.

[1] https://eur-lex.europa.eu/eli/reg/2023/2055/oj

[2] REACH Article 3(12) defines placing on the market as: "supplying or making available, whether in return for payment or free of charge, to a third party. Import shall be deemed to be placing on the market"

2. Overview

As defined in the restriction, the reporting requirements set out an obligation to report estimated SPM releases to the environment from certain uses derogated from the prohibition of placing on the market. The information shall be submitted by (or on behalf of) each legal entity (LE) that is subject to the reporting requirements. The estimated emissions shall be reported per use (see section 4.1) and indicating the applicable derogation(s). The specific information to be reported shall depend on which derogation applies to the use in question.

- **Manufacturers of SPM and industrial downstream users (DUs) using SPM at an industrial site**[3] shall benefit from the derogation in paragraph 4(a) and report estimated emissions of SPM from their own manufacture or use, including during transportation, according to paragraph 11. They will report estimated emissions per LE, indicating the site(s) where the emissions take place.

- **Suppliers* of products containing SPM** benefitting from a derogation in paragraphs 4(b), 4(d) or 4(e), or 5(a), 5(b) or 5(c), that place those products on the market for the first time **to professional users and the general public**, shall report the estimated downstream SPM emissions occurring until the product is disposed of as waste (e.g. the estimated downstream emissions from distributors, including retailers, and end users), including from transportation, according to paragraph 12. In addition, the suppliers shall report their own estimated emissions according to paragraph 11 if applicable (see section 3).

* NOTE: For the purpose of reporting under the restriction, a supplier can be a manufacturer, importer or industrial downstream user that places the products on the market for the first time for professional use or use by the general public. Distributors do not have reporting obligations under the restriction as a distributor would never be the first to place the product on the market. Formulators are covered under *manufacturers of SPM and industrial DUs using SPM at an industrial site.*

'Placing on the market for the first time'
Refers to the sale or making available of the SPM-containing products on the EEA/EU market for the first time for professional or consumer uses. The reporting obligations apply to either manufacturers, DUs or importers.

[3] For an explanation of use description, refer to ECHA Guidance on Information Requirements and Chemical Safety Assessment, Chapter R.12: Use description

3. When to submit reporting information to ECHA and who is responsible?

The restriction describes the reporting requirements for the different actors in the supply chain. The report shall be submitted to ECHA by 31 May each year and shall contain information for the previous calendar year (for example emissions to the environment in 2025 must be reported to ECHA by 31 May 2026). The requirement for reporting starts from 2026 or 2027, depending on the use(s).

Please note that distributors that only store and place SPM (on its own or as mixtures) on the market do not have a reporting obligation under the restriction. If you are a distributor, the reporting obligations will fall on your supplier, i.e. the manufacturer, downstream user or importer who is selling or making the product available to you. However, if in addition to storage, your activity includes sourcing the substances/mixtures from outside the EEA or doing any reformulation, repackaging or relabelling, you may have obligations for reporting.

You can find more information about identifying your role in the supply chain on ECHA's website: https://echa.europa.eu/support/getting-started

Who: **Manufacturers and industrial downstream users** of SPM **(pellets, flakes, powders)** used as feedstock in plastic manufacturing at industrial sites.

What and when: Submit the information described in section 4 of this guidelines document to ECHA by 31 May each year, **starting from 2026** and reporting SPM emissions from the previous calendar year.

Who: **Other manufacturers** of SPM and **other industrial downstream users** using SPMs at industrial sites.

What and when: Submit the information described in section 4 of this guidelines document to ECHA by 31 May each year, **starting from 2027** and reporting SPM emissions from the previous calendar year.

Depending on the activity you are performing, reporting is required by either the manufacturer or industrial downstream user of SPM or the supplier of a product containing SPMs.

Who: **Suppliers of products** containing SPM (as specified in paragraphs 4, points (b), (d), (e), and paragraph 5 of the restriction) placed on the market for the first time to professional users and the general public.

What and when: Submit the information described in section 4 of this guidelines document to ECHA by 31 May each year, **starting from 2027** and reporting SPM emissions from the previous calendar year.

It should be noted that multiple derogations, and therefore multiple reporting obligations, may apply. An industrial downstream user of SPM may also be the supplier that places a product containing SPM on the market for the first time to professional users and consumers. In this case reporting requirements according to paragraphs 11 and 12 apply.

What is a legal entity (LE)?

A legal entity may represent anything between a complex business structure and a simple organised business, for example a corporation, company, or a single person.

More information about the concept of a legal entity and user accounts for industry can be found in the ECHA Accounts Manual for Industry Users.

The LE shall submit only one dossier and within that dossier they shall report the SPM emissions separately for their own use (paragraph 11 of the restriction) and, if they place the product (per paragraph 4b, 4d or 4e or paragraph 5) on the market for the first time to professional users and consumers, the end uses for which the SPM were placed on the market (paragraph 12 of the restriction). The products concerned can be found in section 4.2 Derogations.

Emissions of SPM shall be reported by (or on behalf of) each LE that is subject to the reporting requirements. The information must be provided separately for each LE.

4. Elements of the information to be reported

This section describes each piece of information that is to be submitted to ECHA as part of the annual reporting requirement. Information is submitted per LE, per use and per reporting year. Several uses can be reported in one dossier by creating as many rows in IUCLID Section 2 table as needed. This is described in section 6 and in more detail in the *How to prepare a microplastics report* IUCLID Manual.

4.1 Uses

The manufacturer, industrial downstream user or supplier of SPMs/products containing SPMs shall report the estimated SPM emissions per use. This is **the minimum level of granularity for the reporting of emissions**.

Table 1. Available uses to be selected from a picklist in IUCLID

You should select the use(s) from a picklist with the below options
Manufacture or use of pellets, flakes and powders for plastic manufacturing at industrial sites
Other manufacture or use at industrial sites
Consumer and/or professional use in medicinal and veterinary medicinal products
Consumer and/or professional use in food additives
Consumer and/or professional use in in vitro diagnostic devices
Other consumer and/or professional use

A company that manufactures polymers meeting the definition of SPM may report this use under the first or second use in the list, depending on the form of the manufactured SPMs and if they are used for the manufacturing of plastics. When pellets, flakes or powders with an intended use for plastic manufacturing are manufactured, the use falls into the first use in the picklist (first option in Table 1 above).

'Other manufacture' in the second option of Table 1 refers to the manufacture of SPM substances which are not in the form of pellets, flakes or powders intended for plastic manufacturing. This could, for example, be the manufacture of polypropylene powders for use as additives in products.

One legal entity may have reporting obligations arising from several uses, i.e. an industrial manufacturer or downstream user may also be a supplier of the SPM-containing products for consumer/professional uses in e.g. medicines and in vitro diagnostic devices. In this case they will need to report under each of these three uses (corresponding to the first, third and fifth rows in Table 1) by adding a separate row for each use and filling the Section 2 table in the IUCLID template with the required information. The reporting of all uses will be submitted in a single

dossier per LE. A toll manufacturer is responsible for reporting its own SPM emissions.

The LE may choose to report information on emissions at a greater level of granularity by providing a further break-down of the uses. This may be the case where distinct uses are performed and detailed information is available, and the LE wants to describe these uses separately and provide separate emission estimates.

Example 1. Reporting one use

Your company provides in vitro diagnostic devices to consumers in kits for sampling of genetic material for home testing. Your company also supplies professional users in non-industrial laboratories with IVDs for testing biological samples. Both products contain polymers that are SPMs at 5-10% by weight, but the technology and the polymers contained in the two products are different from one another.

Your use falls within *'Consumer and/or professional use in in vitro diagnostic devices'* and you should provide the reporting information for the whole use in a single record template within IUCLID.

Note that reporting is only to be done if you are placing these specific products on the market in the EEA for the first time for use by consumers and professionals. This is to avoid double reporting e.g. when supply chains involve resale of the same product. In these cases, only the first actor placing the product on the market for use by consumers and professionals has a reporting obligation.

The uses defined in Table 1 provide the minimum level of granularity for reporting purposes. Each use should be reported in a separate row in IUCLID Section 2 table. In such case, multiple use descriptors (see sections 4.4 to 4.6) may be selected for a single use as appropriate.

Example 2. Reporting two or more uses

Your company is a supplier of various medicinal products and in vitro diagnostic devices for use in the professional setting. The products contain SPM in varying amounts above 0.01% w/w.

In this case the uses are covered under both '*Consumer and/or professional use in medicinal and veterinary medicinal products*' and '*Consumer and/or professional use in in vitro diagnostic devices*'.

You should provide the reporting information for these two uses in a single IUCLID dossier using two separate rows in IUCLID Section 2 Reporting requirements table, covering all relevant products in each row.

4.2 Derogations

The restriction sets reporting obligations for certain uses that are derogated from the ban on the placing on the market of SPM. The uses that are derogated are defined in paragraphs 4 and 5 in the right-hand column of the restriction entry and in the below text.

The LE should select the applicable derogation(s) from a picklist in the IUCLID template.

For industrial uses (<u>manufacturers and/or industrial downstream users</u>), there is only one applicable derogation:

- Paragraph 4

  4a. Synthetic polymer microparticles, on their own or in mixtures, for use at industrial sites

For end uses reported by suppliers placing the product on the market for the first time for <u>professional and /or consumer uses</u>, there are two categories of derogations that may apply:

- Paragraph 4 – Derogations for specific product categories[4]

  4b. Medicinal and veterinary medicinal products

  4d. Food additives

  4e. In vitro diagnostic devices

- Paragraph 5 - Derogations due to minimised risks[5] during the intended end use of a product.

  5a. SPM which are contained by technical means

  5b. SPM with physical properties that are permanently modified

  5c. SPM which are permanently incorporated into a solid matrix

In cases where several derogations could be applicable for the use (e.g. 4e and 5a), all relevant derogations should be selected.

4.3 Use name

The LE should provide a name for the use, and this is done in free text form in English. The use name should clearly describe the specific use and avoid abbreviations that may be unclear.

As described in section R.12.4.2.2 of ECHA's Guidance on Information Requirements and

[4] As defined in the restriction paragraph 4, points (b), (d), and (e) respectively.
[5] As defined in the restriction paragraph 5, points (a), (b), and (c) respectively.

Chemical Safety Assessment, Chapter R.12: Use description[6], use name should provide information on the nature and scope of the activities covered in a use and allows understanding of what differentiates this use from the other uses of the substance. Some sectors have developed use maps including use names agreed at the sector level. The ECHA use maps library may be a useful source of information for use names: https://echa.europa.eu/csr-es-roadmap/use-maps/use-maps-library.

4.4 Product category (PC)

The LE should select the applicable product category or multiple categories of the products falling under the use(s) for the following pre-defined uses:

- 'other manufacture or use at industrial sites'
- 'other consumer and/or professional use'

The product category is applicable to end uses by industrial, professional and consumer users. It is not applicable for manufacturing uses. In addition, it is not required to select a product category for the sector specific uses of SPMs in medicinal and veterinary medicinal products, food additives or in vitro diagnostic devices as these are already evident from selecting of the use. Therefore, this descriptor will not be available for selection in the IUCLID template for these uses.

If reporting a use for the manufacture of SPM, the option 'other – PC 0' should be selected from the picklist and manufacturing of SPM can be specified in the text field that appears.

The options in the picklist reflect the product categories described in ECHA's Guidance on Information Requirements and Chemical Safety Assessment, Chapter R.12: Use description. It may be useful for you to refer to this guidance for the full list in PDF format.

4.5 Sector of use (SU)

The LE should select the appropriate sector(s) of use. This is relevant only when reporting under the following uses:

- 'manufacture or use of pellets, flakes and powders for plastic manufacturing at industrial sites'
- 'other manufacture or use at industrial sites'

For the other uses the sector of use is not relevant and is therefore not selectable in the IUCLID template.

The options in the picklist reflect the sectors of use described in ECHA's Guidance on Information Requirements and Chemical Safety Assessment, Chapter R.12: Use description. It may be useful for you to refer to this guidance for the full list in PDF format.

[6] For more information and an example on the use name, please see *Appendix R.12.1. Clarification of terms* of the guidance.

4.6 Technical function (TF)

The LE should select the appropriate technical function(s) that the SPM fulfils in the product. This is relevant when you are reporting under the following uses:

- 'manufacture or use of pellets, flakes and powders for plastic manufacturing at industrial sites'
- 'other manufacture or use at industrial sites'
- 'consumer and/or professional use in medicinal and veterinary medicinal products'
- 'consumer and/or professional use in food additives'
- 'consumer and/or professional use in in vitro diagnostic devices'
- 'other consumer and/or professional use'

The technical function is not applicable for manufacturing of SPMs. If reporting emissions for the manufacture of SPM, the option 'no specific technical function' should be selected from the picklist.

Note: the first two options in the list above include manufacture OR use: 'no specific technical function' should be selected for the **manufacture of SPM**, however if reporting for the **use of SPM**, the applicable technical function(s) should be selected.

The options in the picklist reflect the technical functions described in ECHA's Guidance on Information Requirements and Chemical Safety Assessment, Chapter R.12: Use description. It may be useful for you to refer to this guidance for the full list and their descriptions in PDF format.

4.7 Site(s)

For the manufacture and/or use at industrial sites, identification of the industrial site(s) where the use takes place is required. All relevant sites where the use under a given legal entity is performed should be linked by creating a legal entity site and selecting it in the "Site(s)" column of the Section 2 table in IUCLID. For more information on legal entity sites in IUCLID, see user manual of IUCLID 6.

4.8 Generic information on the identity of the polymer(s)

The restriction states that the reported information for each applicable use shall include generic information on the identity of the polymer(s) used or placed on the market. For this purpose, the IUCLID template has a picklist of generic polymer names from which you should select all applicable options for your use. The list is based on a pre-selected list of entries (codes and descriptions) from the Harmonised System[7].

The list contains a combination of 4-digit codes and polymer names. If you do not find an entry in the list that describes the polymer(s) that you are reporting, the code 9999 'other' should be selected and alternative information on the generic identity of the polymer(s) should be provided in the free text field in English or in the official EU language of the Member State where the

[7] Harmonized System | WCO Trade Tools

product is placed on the market.

The polymers reported must be in line with the generic information on the identity of the polymers that is communicated by suppliers of (products containing) SPMs. This information should be found either in the Safety Data Sheet, or on the label, the packaging, or the package leaflet of the product.

Table 2 below contains the picklist of polymers available in the IUCLID template. One or several entries can be selected from the list.

Table 2. List of codes for reporting the generic identity of the polymers

HS code	Description
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.
3901	Polymers of ethylene, in primary forms.
3902	Polymers of propylene or of other olefins, in primary forms.
3903	Polymers of styrene, in primary forms.
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.
3906	Acrylic polymers in primary forms.
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
3908	Polyamides in primary forms.
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms.
3910	Silicones in primary forms.
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.

4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip.
9999	Other *(Any polymer not covered by the other headings)* **+** Generic information on the identity of the polymers* **Text field to be filled by the submitter concerning the generic information on the identity of the polymers not covered by other headings.*

Note: For the purpose of reporting on the generic identity of the polymers, ignore the expression 'in primary forms' or 'in primary forms or in plates, sheets or strip'.
Please also note that some HS code descriptions include references to substances that are excluded from the scope of the restriction (e.g., natural polymers in unmodified form). These should be ignored for the purpose of reporting under the restriction.

4.9 Estimated emissions to the environment

The LE should provide an estimation of SPM emissions to the environment arising from the reported use(s) for the whole calendar year of the year of reporting. For example, when completing the reporting for 2028 which has a deadline of 31 May 2029, an estimation of the emissions incurred between 1 January and 31 December 2028 should be given. The estimation shall comprise an aggregated numerical sum considering all environmental compartments (such as air, water and soil) as well as any emissions that occur during the use, including during transportation, until disposal or exit from the EEA. The estimation shall include emissions from intentional uses and operational losses within a use after all mitigation measures, losses during e.g. storage as well as from incidents such as accidents or spills. The waste stage is not included as this does not constitute a part of the use.

There are two options for providing your estimation of emissions as detailed in Table 3. The LE can select the most appropriate option to report the estimated emissions for the type of use based on their preference.

Table 3. Two options for emissions estimation

Option	Description	Details
A	Quantity of particles containing SPM	Report the estimate as a total quantity of particles in tonnes or kg per year (this includes SPM + non-SPM components) Provide concentration range of SPM in particles. Concentration range options: - 0.1-10% - 10-30% - 30-50% - 50-70% - 70-90% - 90-100% NOTE: If the concentration range is unknown, the upper-bound estimate (90-100%) should be selected.
B	Quantity of SPM only	Report the estimate as the total quantity of SPM in tonnes or kg per year excluding any additives, fillers and other non-SPM components

NOTE: Both option A and option B use the same column in IUCLID Section 2 table in the reporting template for reporting emissions. The two options are distinguished by selecting an appropriate entry from the dropdown in the 'Concentration range of SPM (Option A) or Option B' field. Quantitatively, reporting under option A (i.e. reporting the total quantity of particles containing SPM) with SPM concentration of 100% is equivalent to reporting under option B (i.e. the quantity of SPM). However, the two reporting options will be aggregated separately for the purpose of dissemination (see section 6.3). Further details are provided in the *How to prepare a microplastics report* IUCLID Manual.

Suppliers of products containing SPM shall report, in addition to their own emissions, the downstream emissions from the moment the product is placed on the market to the moment it is disposed of after end use, but not including the waste stage.

Emissions during disposal should be estimated up to the point where the product becomes waste. This means that any spills that are retrieved and disposed of as waste are out of the scope. What needs to be estimated is the spilled amount of SPM that is not put back into production or disposed of as waste.

Example 3. Reporting emissions

A producer of masterbatches produces pellets with a huge diversity in their content of additives and polymers resulting in several hundred different formulations.

In this case, the most practical option for reporting the estimated emissions is an estimation of the pellet loss resulting from the use in line with option A. This can be selected for the reporting of the use of manufacturing of the pellets and also for reporting of their subsequent uses, e.g. industrial use of the pellets when many formulations may be used. If the diversity in the polymer content is known to fall within the concentration ranges for reporting, this can be selected from the available options. In other circumstances a default 100% SPM concentration should be assumed for these pellets, and 90-100% (Option A) selected in the reporting template.

The LE should report the quantities in kilograms when the estimated emissions are below 1 tonne, i.e. 1000 kg, for the reporting year and in tonnes when the annual estimated emissions exceed 1 tonne. You should report all estimated emissions.

There is no lower limit for reporting

You should report estimated emissions for uses subject to reporting requirement even when the amounts manufactured or used are low or when emissions are estimated to be very low or close to zero. This is considered to be important information as it provides context on how well risks are being managed.

Where SPM or particles containing SPM are used in a suspension / dispersed in a liquid, only the dry weight (in kg or tonnes) of the solid SPM (option B) or dry weight (in kg or tonnes) of the particles containing SPM (option A) should be reported.

End use emissions

Example 4. End use emissions of medicinal products

A supplier of a medicinal product containing SPM placing the product on the market for the first time to professional users and/or the general public should include an estimation of the emissions until the end use of the product is finalised. This includes ingestion and excretion of the medicinal product which are considered part of the end use. This is applicable when the SPM remains an SPM during digestion and are not broken down during the end use into components no longer fulfilling the definition of SPM.

Emissions during transportation

As set out in the restriction, the reported emissions shall include an estimation of the quantity of SPM released to the environment during transportation. The estimated transportation emissions will be reported together with the emissions from the use/end use as one aggregated estimate under the relevant pre-defined use.

The actor who will assume responsibility for the obligation for reporting transport emissions should be based on the legal liabilities set out in the contractual agreements between companies.

Example 5. Transport emissions

Emissions during transportation should include an estimation of emissions due to incidents and accidental releases as well as any releases reasonably assumed to occur during normal transport operations. For this estimation, the reporter should use information available to them about the frequency, nature and magnitude of such accidents in their company or more generally within their sector of business. The company responsible for including an estimation of emissions occurring during transportation should be based on contractual agreements defining the company who has ownership of the product during transportation.

Note: Transport companies are not duty holders under REACH and therefore do not have direct reporting obligations. Reporting responsibilities remain exclusively with the relevant LE (who may be a manufacturer, importer, downstream user or supplier).

Further guidance is available in Part 1, Section 9 and Part 2, Section 10 of the European Commission's Explanatory Guide REACH restriction of synthetic polymer microparticles.

4.9.1 Tools for estimating emissions

A precise figure for actual emissions to the environment is not required for the reporting. However, if you possess emission data for your use this may be used for the reporting of estimated emissions. This may be especially relevant for the inclusion of transport emission estimates as well as for manufacturing or pellet loss information which may be based on experience or measured data.

When you do not possess comprehensive data on emissions, or there are gaps in the information you possess, you may provide estimated emission information based on any method of your choice. ECHA does not require a specific methodology to be used for this purpose. However, to help you with this task, we have provided some sources to tools that you may use for estimating the emissions for your use. These tools can provide default release factors to different environmental compartments (expressed as a fraction or percentage) that you may use to calculate your estimated emission.

Table 4. Tools and resources for emission estimation

Name of the tool	Scope	Source
OECD Emission Scenario Documents	Provide information on the sources, use patterns, and potential release pathways and release factors for specific uses/sectors	https://www.oecd.org/en/publications/series-on-emission-scenario-documents_23114606.html
ERCs	Default worst-case release factors as % for the different environmental release categories (ERCs)	ECHA Guidance R.16 on Environmental exposure assessment: https://echa.europa.eu/documents/10162/17224/information_requirements_r16_en.pdf/
SPERCs	Sector-specific environmental release categories	Available via participating sector associations and ECHA's use maps library: https://echa.europa.eu/csr-es-roadmap/use-maps/use-maps-library

5. Why and when to communicate with your supplier

Suppliers of SPM on their own or in mixtures for use at industrial sites have an obligation to provide their customers with information that will allow the industrial downstream users to comply with the reporting requirements. This information may be found in the safety data sheet of the SPM product supplied as a substance or mixture for industrial use (when required), or on the label, the packaging, or the package leaflet for other products containing SPM.

If you do not receive this information from your supplier, you should be in contact with them to request it as you will need the instructions for use and disposal, information on quantity or concentration and generic information on the identity of the polymers contained in the substance or mixture for completing your reporting obligations.

Please refer to the European Commission's Explanatory Guide REACH restriction of synthetic polymer microparticles for more information on actor roles and supply chain communication required by the restriction.

6. Reporting process

6.1 Reporting in IUCLID

The reporting is done in a IUCLID format. A **pre-filled dataset** is made available in order to facilitate the preparation of the IUCLID dossiers for reporting data under the REACH restriction on microplastics. The pre-filled dataset can be found on the IUCLID website

(https://iuclid6.echa.europa.eu/bg/get-iuclid-data). For step-by-step instructions on using the pre-filled dataset and completing the different IUCLID sections, please see the *How to prepare a microplastics report* IUCLID Manual.

After creating a dataset in IUCLID, the working context '***REACH Microplastics reporting***' should be selected for completing the reporting required by the restriction.

In the left-hand column under the section *'1 Substance and reporter',* the reference substance should be *'Synthetic polymer microparticles'* (EC number: 750-000-6). No other identifiers are necessary for the reference substance as this is a generic name given to the substances in scope of the restriction. Section 1 is pre-filled when using the imported dataset.

In the next section *'2 Reporting requirements',* a record per reporting year should be created in the navigation tree on the left-hand side of the screen in IUCLID. When you select it, a table will appear displaying the information fields that need to be filled in to complete the reporting. Please refer to section 4 of this guidelines document for more information on the elements of information to be reported and fill in a row in the table per pre-defined use (see section 4.1). Note that the field *'Site(s)'* in the section 2 table will only be applicable for manufacturers and industrial downstream users. All applicable sites should be linked to the use(s) reported.

After filling in the required information in section 2, the dossier should be created by clicking *'Create dossier'* in the top right corner. The page which opens after clicking the *'Create dossier'* button is the *'Dossier header'.* The dossier header has the standard submission meta-data, submitting legal entity as well as information which needs to be completed in order to update a previously submitted dossier. Dossier updates are currently disabled; this feature will be made available in the second quarter of 2026. You should update the dossier annually as well as spontaneously whenever necessary.

For subsequent yearly reporting, re-using of information from previous year(s) will be possible. The previously created dataset will contain the information reported in the dossier for the previous calendar year, and it will be possible to create a new dossier from it for the reporting in the following calendar year. You can use the *'Copy from'* function of IUCLID to duplicate records from any dataset or dossier and amend the information for a new reporting year.

Optional attachments can be added to section 3 of the dossier and submitted. This is not required in the initial submission, but is intended to facilitate information flow, e.g. arising from Member State Competent Authority requests for further information.

A single IUCLID dossier should include the reporting for each pre-defined use that is applicable to that legal entity. Therefore, it is not expected that multiple dossiers would be submitted by the same legal entity.

For more information about IUCLID and its usage, please refer to the user manual of IUCLID 6. For step-by-step instruction for creating the microplastics reporting dossier, please see the *How to prepare a microplastics report* IUCLID Manual.

6.2 Submission

Dossiers can be submitted to ECHA using **REACH-IT**. To submit a dossier, the LE must sign-up in REACH-IT with the details of the LE with a reporting obligation, and follow the instructions provided. You can access REACH-IT from ECHA website: http://www.echa.europa.eu/ or go directly to the REACH-IT website: https://reach-it.echa.europa.eu/.

When your IUCLID dossier is ready, log in to REACH-IT, select '*Microplastics reporting'* from the menu, and upload your IUCLID dossier. The inbuild wizard will help you submit your report. After the submission, you can monitor its status in REACH-IT.

Each legal entity is responsible for submitting their own IUCLID dossier. REACH-IT allows a legal entity to give permission to a user of another legal entity to work on and submit a dossier on their behalf via the foreign user functionality. This enables for instance centralised submissions by the parent company or the submission of data by a consultant or an association on behalf of the duty holder. Additional information related with the foreign user functionality is available at ECHA Accounts Portal - ECHA and Q&A 960. The original legal entity will, however, remain responsible for the data submitted on their behalf.

The estimated emissions shall be reported separately for each legal entity; one legal entity may not report aggregated total emissions for a group of legal entities.

6.3 Dissemination

All data submitted to ECHA in compliance with the SPM reporting obligations as described in this Guidelines document will be provided to the Member State Competent Authorities (MSCAs) under REACH as defined in the restriction. In addition, aggregated information from the reporting of SPM emissions will be disseminated on ECHA's website. The format for the dissemination of information is still under development and will be fully implemented once the first reporting exercise is completed in May 2026.

Confidentiality

The following information is considered confidential and will be accessible only by ECHA and MSCAs and is not subject to dissemination:

- legal entity and site information
- information provided at the request of MSCAs per paragraph 14 of the restriction.

All data reported by individual legal entities will be disseminated in aggregated form to avoid any potential disclosure of confidential business information. Any attachments provided following requests by MSCAs will not be subject to dissemination.

7. Providing information to Member State Competent Authorities upon request

Further specific information on polymer identity and the function of the polymer may be requested by MSCAs. This is done separately from the reporting under paragraphs 11 and 12.

Further information requested by Competent Authorities

Paragraph 14 of the restriction specifies that manufacturers, importers and industrial downstream users of products containing SPM shall provide specific information on the identity of polymers (including at least the information laid down in points 2.1 to 2.2.3 and 2.3.5 to 2.3.7 of Annex VI of REACH) and the function of those polymers in their products to the MSCAs upon their request. The requested information can be provided to the Competent Authority by updating the IUCLID dossier and adding the information as attachments in the section 3 of the dossier. Timelines for providing the information are set out in the restriction.

Information requested by the Competent Authority will be kept confidential and will not be included in the aggregated reporting as discussed in the previous section.

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