

# ESPR destruction ban: what apparel, clothing accessories, and footwear brands must do before 19 July 2026

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On 19 July 2026, destroying unsold apparel, clothing accessories, and footwear becomes prohibited for large economic operators under Article 25 of Regulation (EU) 2024/1781 (the ESPR). Ten narrow derogations apply under Commission Delegated Regulation (EU) 2026/296. This document sets out the seven operational phases that take a large economic operator from a standing start to a compliant disposition workflow in about nine weeks.

Under Article 2(34) of the ESPR, 'destruction' means discarding an unsold consumer product as waste for any type of waste treatment operation. Recital (3) of the Delegated Regulation clarifies that donating, remanufacturing, refurbishing, and preparing for reuse do **not** constitute destruction. Recycling, other recovery (including energy recovery), and disposal **do**, and each requires a derogation under the Delegated Regulation when applied to unsold Annex VII products by a large economic operator from 19 July 2026.

## THE THREE DATES THAT ANCHOR THIS PROGRAMME

19 July 2026	2 March 2027	19 July 2030
Article 25 destruction ban applies to large economic operators. Apparel, clothing accessories, and footwear in scope per Annex VII.	Standardised Article 24 disclosure format under Commission Implementing Regulation (EU) 2026/2 begins to apply.	Destruction ban and disclosure obligation extend to medium-sized economic operators.

## HOW TO USE THIS DOCUMENT

The seven phases run sequentially. Phases 1, 2, and 4 are primarily strategic and contractual; phase 3 is the heaviest operational build; phases 5 to 7 prepare and verify the workflow against a real batch. Each phase ends in a named deliverable. Phases 3 and 4 can run in parallel. The full programme assumes a brand starting from scratch; brands with mature unit-level disposition data can compress phases 1 to 3.

Use the checkboxes on the next pages to track progress. A fully-populated copy of this checklist is one of the artefacts Flexireo asks for during pilot kick-off.

## THE SEVEN-PHASE OPERATIONAL CHECKLIST

# 1

## Map your exposure

*1 to 2 weeks*

Confirm whether the entity placing products on the EU market is in scope and quantify the size of the operational problem.

### CHECKLIST

- Confirm employee count, turnover, and balance-sheet total against the SME thresholds in Commission Recommendation 2003/361/EC.
- Identify the legal entity or entities that will report under Article 24 of the ESPR.
- Map your full product catalogue against CN chapters 61, 62, and 64 to identify which SKUs fall under Annex VII.
- Pull the past 12 months of unsold inventory volumes that ended in recycling, other recovery, or disposal (the three destruction pathways) to size the operational problem.

### DELIVERABLE

A scope memo with entity identification, SKU-to-CN-code mapping, and annual destruction volumes by pathway.

# 2

## Gap assessment

*1 week*

Measure your current operational data against the five Annex I disclosure categories and the ten derogations.

### CHECKLIST

- Score each of the five Annex I categories of information: can your existing systems produce the data with no changes, with minor changes, or not at all.
- Identify the highest-risk gap (typically unit-level traceability through disposition).
- Cross-check the past 12 months of destruction events against the ten derogations: how many would qualify; this is your destruction-ban exposure number.

### DELIVERABLE

A gap matrix scoring each of the five categories, plus a destruction-ban exposure number.

# 3

## Build the operational data layer

2 to 3 weeks

This is the heaviest phase. Without unit-level data flowing through the disposition process, none of the downstream phases can be completed.

### CHECKLIST

- Implement unit-level identification for every product entering the disposition decision flow (SKU plus per-unit serial or batch code).
- Implement time-stamped status changes for every transition: received from store, triaged, sent to workshop, reworked, returned to retail, donated, prepared for reuse, recycled, other recovery, disposed.
- Implement SKU-to-CN-code mapping at product onboarding. For mainstream apparel and footwear (CN 61, 62, 64), 2-digit reporting is the default; 4-digit reporting only applies to Annex II categories under Implementing Regulation (EU) 2026/2.
- Capture operator identifier and supporting evidence at each status change.

### DELIVERABLE

A live operational data layer producing the data required for categories 2, 3, and 4 of the Annex I disclosure.

# 4

## Waste-treatment operator agreements

1 to 2 weeks, parallel to phase 3

Annex III of Implementing Regulation (EU) 2026/2 establishes a 10% verification threshold: if the documented difference between your published disclosure and the records held by your waste-treatment operators exceeds 10% of the disclosed number, you are flagged for non-compliance review.

### CHECKLIST

- Identify every waste-treatment operator your brand engages: recycling, energy recovery, disposal, and preparation-for-reuse partners.
- Establish a written agreement covering brand batch reference at every drop-off, weight processed per pathway, operator confirmation issued with signature and date.
- Discuss the 10% threshold explicitly. This is a new requirement and some operators will not yet have implemented the matching record format.
- For every destruction event under a derogation, ensure the outbound statement to the waste-treatment operator required by Article 4 of Delegated Regulation (EU) 2026/296 is in place.

### DELIVERABLE

Operator agreements and confirmation templates in place for every disposition pathway, plus the derogation statement template.

# 5

## Derogation evidence workflow

1 to 2 weeks

For any unit you anticipate destroying under a derogation, the evidence workflow must be in place before the destruction, not after. Article 3 of the Delegated Regulation sets a five-year retention period with a 30-day response window in electronic form.

### CHECKLIST

- Build the inspection or quality-assessment template for derogations 5, 6, and 7 (IP-protected or inappropriate branding, damage, manufacturing defect).
- Build legal documentation templates for derogations 1, 2, 3, and 4 (dangerous, non-safety non-compliance, IP infringement, expired IP licence).
- Build donation channel correspondence templates for derogations 8, 9, and 10. For derogation 8 specifically, document the offer to at least three social-economy entities or the eight-week posting on the brand's website, and confirm that none of derogations 1 to 7 applied first.
- Train the operational staff who will use the templates.

### DELIVERABLE

Evidence workflow live, staff trained, sample records produced for each derogation type the brand anticipates using.

# 6

## Dry run on a live batch

1 to 2 weeks

A real batch run through the new process end-to-end is the only way to expose broken handoffs before they show up in the first audit.

### CHECKLIST

- Select a real batch of unsold inventory (200 to 500 units is typically enough to surface process gaps without overwhelming the team).
- Run it through triage, disposition routing, data capture, record generation, and evidence storage.
- Note where data loses integrity, who has to chase what, what evidence is missing at the end.
- Document the broken process points and fix them before go-live.

### DELIVERABLE

A signed-off batch report covering the full lifecycle of one real batch.

# 7

## Final verification

1 week

Verify that the Article 24 disclosure export against the dry-run batch produces the five Annex I categories of information without manual reconstruction.

### CHECKLIST

- Run the Annex I export against the dry-run batch.
- Confirm each of the five categories of information populates from the operational data without manual entry.
- Verify the 10% threshold logic against the operator confirmations for the dry-run batch.
- Identify any category that requires manual intervention; this is your residual risk going into go-live.

### DELIVERABLE

A clean Annex I disclosure export from the dry-run batch.

COMPLIANCE SWITCHOVER

**19 July 2026**

From this date, every unsold Annex VII product entering the disposition decision flow runs through the new process. Destruction (recycling, other recovery, or disposal) without a documented derogation under Commission Delegated Regulation (EU) 2026/296 is prohibited under Article 25 of the ESPR.

## PRIMARY SOURCES

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**Ready to map this checklist against your operation?** Book a 30-minute demo at [flexireo.com/book-a-demo/](https://flexireo.com/book-a-demo/). We will walk through the seven phases against your current process and identify which phases your team needs to run separately.