

#ZeroWasteCities

# The Story of Tübingen



The German city of Tübingen took the pioneering steps of introducing a city wide tax on single-use plastic items, which formed just one part of a wider strategy to foster reuse within the city.

The tax applied to both single-use cutlery (20 cents) and single-use packaging for food and beverage containers (50 cents). The city supplemented this action to support businesses transition to reusable alternatives by providing subsidies for dishwashers and directly connecting them with companies who have the equipment and infrastructure already for reusable packaging.

Whilst the legality of the tax is now under review within the German legal system, the story of Tübingen still highlights how cities can take bold and important action to tackle the flood of single-use items on their streets.



## Context

Tübingen is a city in the south-west of Germany, sitting centrally within the state of Baden-Württemberg. It has a population of 90,000 on average, with a third of these being students from the city's university. With such a strong student presence, the city's

population is young and ever-changing, and this means local politicians have been keen to secure the support of the city's student vote by introducing environmentally friendly policies that align with the students' values.

## Legal situation

In March 2022, the regional court of Baden-Württemberg ruled that the city's plastic packaging tax was invalid, after the local McDonalds franchise holder brought a court case against the city. In its reasoning for the judgement, the court explained that this kind of local tax, levied by the city of Tübingen, violates the competence of the federal government as laid down in the National Packaging Act.

In a municipal council meeting on the 28th April 2022, the municipal administration of Tübingen decided that the city does not want to accept the judgement of the court on the packaging tax, and is appealing against it.

Tübingen is not actually the first German city to try and establish a city-wide tax on single-use items that become waste. The first was a town called Kassel, in the middle of the country, which originally established a packaging tax during the 1990s. Their proposal was to charge 26 cents for every tin can or bottle, 32 cents for plates and about six cents for every plastic fork or knife, potentially raising about €645,000 a year extra for the town's budget.

The tax was ruled illegal due to a lawsuit led by the local McDonalds store, which is the same company leading the legal action against Tübingen in 2022.

They argue that due to the dual-system EPR scheme for packaging that exists already in Germany, companies already pay their fair share for the items they place on the market. The Regional court's decision also referred to a ruling by Germany's Bundesverfassungsgericht (Federal Constitutional Court) in 1998 stating that the city of Kassel's packaging tax on disposable packaging violated the federal waste law in force at the time.

Previous German waste legislation stated that waste management legislation should always be implemented in a manner that was

done with cooperation between the federal, regional and local levels of governance.

No law specifically states that cities could not or should not implement local taxes on single-use items, just that everything should be in support and in cooperation with one another. Yet the current German waste law, the piece of legislation responsible for transposing the EU's 2008 Waste Framework Directive, seemed to remove this requirement, which formed the backbone of Tübingen's legal argument in favour of the local tax.



Picture 1: Local houses on the canal in Tübingen, a popular tourist and student city.

## Background

The original idea for the tax came from the current city council, who wanted to tackle the ongoing litter & waste problem in the city. For example, the city calculated that each year it spent on average 700,000 Euros cleaning up and disposing waste within public spaces.

The city council tasked the city's administration to conduct a feasibility study to explore potential options for the city to adopt which would help tackle its waste problem, including the possibility of a tax on single-use items. The research was conducted in 2018 and 2019 on how and when such a packaging tax could be introduced across the city. The decision that formally approved the tax in the city council came in January 2020, following a majority vote on the policy.

The main motivation for the tax was due to the persistent high volumes of street litter generated and left in public spaces, the majority of which came from single-use food and beverage containers across the city.

Tübingen receives some but not a sizable amount of tourists each year, most notably in the summer. Yet because this is not a substantial amount, it was clear to the city council that local citizens were the ones who were mostly generating this waste, and therefore meaningful action could be taken quickly to try and tackle the issue.

As mentioned above, the city estimated that it cost around 700,000 Euros a year to collect and dispose of this waste collected from public spaces (streets, parks etc). 90% of these costs were to cover personnel (human resources), showcasing the amount of time and resources it took to continue maintaining clean streets in the city. Analysis done by city officials showed that 70% of the waste collected in public bins was single-use packaging, which highlighted the necessity of taking action to start preventing this waste from being generated in the first place.

## The tax itself

Tübingen's tax is innovative and groundbreaking for a city to introduce within its borders, as it focuses on the prevention of waste, rather than simply on better recycling or cleaning operations.

**The tax adds an obligatory 50 cents (0.5 Euro) onto all single-use packaging for food and beverages, as well as a 20 cents addition for single-use cutlery.** The maximum amount of tax that can be placed on a single meal was limited to a maximum of 1.50 Euros.



Picture 2: The deposit system used in Tübingen for reusable coffee cups.

The cost of the tax is put on the consumption of each item. This means that an additional cost must be paid by businesses for every single-use packaging item or cutlery once it has been sold. It is then up to each business to decide whether they pay these extra costs themselves, or pass them onto the consumer, for example by adding a 10 cent charge onto the cost of a takeaway meal if it requires plastic cutlery. This way it becomes cheaper to use reusable packaging, instead of continuing to incentivise single-use packaging, which the costs of disposing are paid by the public instead of the businesses responsible for the production of this waste.

The tax is only placed on food and beverages that are consumed immediately. Therefore this includes only warm foods (e.g. fries) and drinks (e.g. coffee) as well as ice cream bowls/cups. Of course, if the business sells this food or drink in reusable packaging instead of single-use, then there is no extra price to pay. This is an important incentive and one which other cities keen to replicate the tax should follow. **Businesses must be provided with alternatives and solutions, rather than just forced to pay the extra charges without other options.**

## Impact

The city cannot accurately predict how much revenue they will receive from the tax whilst it has been implemented for two reasons. Firstly, because it only came into force in January 2022, so it's still early in its implementation phase. Secondly, because it is a tax on the use of single-use packaging, the entire tax sheet mapping full revenues received is filled in at the end of January the following year (2023). Therefore, the revenue the city will have received during 2022 will not be known until early 2023. Whatever revenue was generated would all go back into the central city administration's budget, if the tax remains lawful of course. If the higher courts decided it was unlawful, the revenues would be returned to each business and it would be up to them to decide what to do with it – return to customers with receipts, offer discounts or keep as individual profit, for example.

In terms of waste prevention, data on the impact remains scarce. **However, city officials state that in January 2022 alone, the data from analysing the public waste bins showed a decrease of approximately 15%.** Media coverage also indicates that the public visibly noted less amounts of trash and more frequent use of reusable packaging. This clearly shows the impact that such initiatives may have. If such an impact can be felt in one month alone, the results over a sustained period of time can be significant on the total amount of waste generated by citizens in public spaces, drastically reducing the negative impacts this plastic waste would have on the environment whilst also allowing the city to save large amounts of money.

## Timeline & process

Following the city council's approval of the policy in December 2018, the city began preparing local businesses and citizens for the tax via an initial information campaign that formally began in September 2019. At this point, city officials invited all local businesses who would be affected by tax (they identified about 400 who

this would apply to) to an open event where they introduced the proposal, how it would operate and the benefits it could bring to the local community. Importantly, the event provided businesses with an opportunity to feedback on the plans, helping the city better understand the context they were each operating within.



Initially, most of the feedback from local businesses was not too positive, with businesses primarily worried that any rise in costs that they would be liable to cover would have a negative impact on the number of people they could provide jobs to.

In November 2019, the city organised a second and significant event where they invited the main companies that operate bring-back (reuse) models locally to meet with local businesses affected by the new tax. These included companies such as [ReBowl](#) and [ReCup](#), [reCIRCLE](#) and [Vytal](#). These companies were invited to come to Tübingen to present their products and models to local businesses, as well as having an opportunity to network and go deeper into the discussions. This way, with local businesses able to meet company officials directly, they could get a much better understanding about the alternatives out there, which system they preferred and the potential opportunities this would bring for their own businesses. This helped shift attitudes more in favour of the proposed tax.

Originally the tax was due to come into force from January 2021, but due to the Coronavirus pandemic and the struggles many businesses were facing as a result, the decision to introduce this new policy was postponed, meaning the tax did not come into force until 1st January 2022. This is why in July 2021, the city ran a similar information event

for local businesses where they could meet with the companies offering reusable packaging products. This time the event was held in-person, providing another opportunity for local businesses to get to know the reuse models existing already and helping local businesses decide whether to choose to use one of the existing reusable alternative companies or operate their own. The city also ran a similar event in May 2022, where they brought companies who operate reusable pizza containers to the city to meet with local businesses.

Within the current system, since the introduction of the tax it is the responsibility of local businesses to clean the reusable containers which they receive back from customers. The city considered a centralised cleaning system for all reusable packaging, but then decided at the time this would be too expensive and time-consuming to start from scratch, in terms of establishing shared cleaning and logistics infrastructure without external financial support.

The case in most cities today however is that this kind of infrastructure already exists via local businesses, therefore reducing the costs for a potential centralised cleaning system, which is the system that most often provides the best results and potential for scalability.



## Subsidy programme

The impressive and important work done by Tübingen is not limited to just the introduction of the tax on single-use packaging. In order to ensure the impact of this tax, and to really help embed a culture of reuse locally, the city introduced a subsidy programme to help support local businesses transition over to reusable packaging alternatives.

The subsidy programme created by the city to accompany the local tax was designed to provide businesses with financial support to transition over to either one of the existing pool systems, or create their own reusable packaging, as well as subsidising the cost of a business installing its own cleaning infrastructure. The subsidy programme offered the following benefits to local businesses:

- The city would pay up to 100% of the costs (maximum 500 EUR) to a local business that would use one of the reusable packaging systems operated by the private companies mentioned before in this case study;
- The city would pay up to 50% of the costs (maximum 500 EUR) to a local business if they decided to create their own reusable packaging for cups and bowls;
- The city would pay up to 50% of the costs (maximum 1000 EUR) to a local business if they wanted to install a dishwasher to clean the reusable cups and bowls they would receive from customers.

During the creation of the subsidy programme, the city conducted a needs assessment with businesses to better understand how best the subsidies could help them transition to reusable alternatives. Feedback from this assessment showed the ongoing complexity of the issue of introducing reuse systems within a city, with no harmonised framework set at the national or European level.

For example, some businesses stated they preferred cash deposits to be returned, whilst others favoured the use of digital apps to organise the use and return of the packaging. Some businesses preferred a bigger deposit to be installed, whilst others wished to keep it low. The variety of potential materials that can be used in the design of this type of packaging also brought up several different opinions, with some businesses against the use of polypropylene as it scratches more easily than other plastics –

not ideal in a part of the world where meat-based diets are popular and therefore the use of a knife for cutting is commonplace.

Within its first year, over a quarter (108 of 400 approximately) of affected local businesses applied and received some form of subsidy from the city. In general, the feedback from businesses has been positive. For those using the pool systems of Recup/Rebowl and reCIRCLE, normal business is now resumed. Across the city there is now a mixture of some businesses offering solely reusable packaging, whilst some still offer both single-use and reusable options. Unsurprisingly, the businesses that have actively communicated about the reuse alternatives or have switched completely to reuse

packaging, rather than those who offer both reuse & single-use, are the ones delivering better results. For a business, it's clear that if you want to reap the true benefits available then you must commit fully to the transition to reuse.

The city's subsidy programme will end in 2023 due to the national government's transposition of the EU's Single-Use Plastics Directive coming into effect. This new law will mandate German businesses to offer reusable packaging if their shop is over 80m<sup>2</sup> and employs more than 5 people. If a business is below this criteria then they at least must allow customers to bring their own reusable containers to be filled with food and/or drink.



Picture 3: Awareness raising is done throughout the city. In English this translates as "More ways instead of one way. We are on board."



Picture 4: Reusable packaging is embedded within the existing business models and operations of local restaurants and cafes.

## Reuse embedded in the city's public procurement

For any business wishing to organise a public concert, event, theatre, art installation – anything in a public space – then they must secure a permit from the city to do so. Within this permit is the requirement that these events/shows must use reusable packaging for food, beverages and cutlery. This is the same for any business participating in the city's popular Christmas market, a 2 day event in Tübingen full of food and drink options.

For these events, local businesses can again either use one of the pooling systems already available in the city (e.g. Rebowl, reCIRCLE or

Vytal), or they can use their own reusable packaging. During the Christmas market, the city does provide a central cleaning station for cups, bowls and cutlery. This is positioned right in front of the town hall during such events, making it as visible as possible whilst also being very convenient for businesses to return the used containers.

Businesses can bring the used bowls/cups here and pick up clean ones from the city, whilst the town hall organises the cleaning of such products and returns clean packaging to the same site.

## Recommendations for other cities

Despite the legal uncertainty over the implementation of the tax, there are still several important learnings and recommendations that we can take from Tübingen's experience for other cities to follow. When it comes to waste prevention, sometimes for municipalities it is not clear on what the best policies are and where to begin. However, the case of Tübingen provides municipalities with a brilliant set of ideas to follow to help install a reuse culture locally.

1

One of the key recommendations for introducing such an initiative as this is to **build political support, from all sides of the political spectrum**, in order to ensure there is a political majority in support of the initiative, otherwise it will likely not succeed. There are several benefits of waste prevention, ranging from the obvious environmental ones to the benefits for local businesses and the economy, which should be highlighted as part of this process to build a political

coalition in favour of the initiative. In the case of Tübingen, political support was successfully built within the biggest parties (Greens, SPD and Die Fraktion) who had a majority in the city council and drove the political process forward in favour of the tax.

2

The example of Tübingen showcases **the importance of prior research being conducted before any reuse policy is introduced**. Obviously for Tübingen, this research included whether such a tax is compliant with national law & regulations - although the city came to a different conclusion than the regional court on this. Prior research should also be done on the composition and volume of waste generated locally. For Tübingen, it was clear that action was needed in public spaces where the 'to-go' culture is most prevalent. Having this data ready was critical to inform the decision-making process behind the tax. This research and preparation must also examine the impact such a policy would have on local businesses. Cities must communicate and work with businesses to find out the economic benefits that switching to a reuse system would bring them. For example in Tübingen, it was often the case that more reusable packaging meant businesses saving money compared to business-as-usual, as they had to pay less disposal costs every month.

3

The lessons from Tübingen show that, for a city's reuse policy to be effective and impactful, research and preparations must start early. **Cities should be engaging local businesses meaningfully from the outset**, describing the conditions of the reuse system, the benefits it can bring them and, most importantly, showcasing the reusable alternatives available to them. The city of Tübingen created several opportunities to meet and discuss their tax with local businesses, the results of which means that businesses were better prepared and the city was more informed on how to tailor their tax and subsidy programme to the local context.

4

**It's critical to offer viable alternatives to local businesses affected by the switch to reuse**, it's not effective or fair just to implement a new policy without sufficient options on the table to help with the transition. In Tübingen, they of course added no tax to reusable packaging options. Furthermore, they actively put local businesses in contact with existing companies that already have the reuse infrastructure, to better help them understand how the system works and what benefits it would bring them. The city then offered financial subsidies to help fund the transition over to reuse business models for local companies. In order to offer viable alternatives, cities should forge strong partnerships and relationships with the existing pool system companies/reuse businesses.



This will help local authorities better understand each company's model and requirements, putting the city in a stronger place to know which reuse system they should introduce into the community. Harmonised standards and criteria will also help accelerate the transition to reuse, providing clarity and maintaining standards for all actors involved in the reuse system.

5

Finally, **it's important for cities to invest properly and meaningfully into waste prevention policies if they are to be successful.** It cannot be something done lightly or without sufficient resources, both in terms of human capacity and financial support. Continuous work and relationship-building is needed to happen in the background if any policy is to be effective. For Tübingen, it took 50% or slightly more of a full-time staff member's time for 3 years to be engaging with businesses and supporting them to transition over to the new system.

## Conclusion

At the current time of writing (May 2022), Tübingen's local tax on single-use packaging remains in the courts and the legality of such a policy within Germany is not clear yet. If the German courts do decide that the tax is invalid, then the decision will not be related to the objectives or principles of the tax, but more so the German context. Meaning that other cities across Europe could legally implement similar policies. This is why we have decided to share the story of Tübingen, as it remains a hugely important and symbolic story to be told that should inspire other cities to follow suit. **The story of Tübingen shows that a city can take meaningful regulatory steps to help prevent waste from being generated in the first place.**

With the right support in place for local businesses, cities can introduce reuse systems for the most common single-use items found in waste bins today, systems that are proven to significantly reduce the volume of waste generated.

The story of Tübingen showcases how a city can decide to show ambition and leadership by not waiting for European or national legislation to act, but instead taking it upon themselves to tackle the unsustainable volume of single-use items that are continually placed onto the market today, with the subsequent negative, disastrous and harmful consequences this continues to have on our environment and societies.

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