

# The story of Tübingen from 2022 to 2026

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## Introduction

The German city of Tübingen took the pioneering steps of **introducing a city wide tax on single-use packaging take-away 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) - regardless of the packaging material. 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.

This measure has resulted in the city having the **highest number of restaurants offering reusable packaging per capita in Germany** and a corresponding **reduction in disposable packaging waste**. A franchisee of the fast-food chain McDonald's took the Tübingen packaging tax to the Federal Constitutional Court. However, [the court's ruling of November 27, 2024 \(Ref. 1 BvR 1726/23\)](#)<sup>1</sup> has now established that municipal packaging taxes are legally valid. Konstanz was the first city to follow Tübingen's example and introduced a municipal packaging tax on January 1, 2025. Freiburg followed on January 1, 2026, Potsdam will introduce the tax on July 1, 2026 and other major German cities such as Cologne, Bonn, and Bremen are planning to introduce it as well.



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

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<sup>1</sup> [https://www.bundesverfassungsgericht.de/SharedDocs/Entscheidungen/EN/2024/11/rs20241127\\_1bvr172623en.html](https://www.bundesverfassungsgericht.de/SharedDocs/Entscheidungen/EN/2024/11/rs20241127_1bvr172623en.html)

## Context

Tübingen is a city in the south-west of Germany, centrally located within the state of Baden-Württemberg, with a population of around 90,000. A third of its residents are students and academics from the city's university, a strong academic presence that has shaped a local political culture receptive to environmental policymaking and given local politicians both the incentive and public support to pursue ecological policies..

## Legal situation

Tübingen introduced its municipal packaging tax in January 2022. Shortly afterwards, the local McDonald's franchise holder brought a lawsuit against the city. In March 2022, the regional court of Baden-Württemberg ruled that the city's take-away packaging tax was invalid, arguing that this type of local levy interfered with the federal competence established under the National Packaging Act. In a municipal council meeting on 28 April 2022, the city administration decided not to accept the ruling and filed an appeal.

In May 2023, the Higher Administrative Court of Baden-Württemberg overturned the lower court's judgement and confirmed that municipalities may in fact introduce local consumption and expense taxes aimed at reducing waste. The court stated that the German Packaging Act does not preclude such local measures and that the tax could continue to be applied in Tübingen.

The case was then taken to the Federal Constitutional Court. On 27 November 2024 (Ref. 1 BvR 1726/23), the Court issued **a landmark decision confirming that municipal packaging taxes are permissible under the German constitution**. It clarified that cities may introduce such taxes in pursuit of environmental objectives and that the Packaging Act does not prevent municipalities from adopting additional waste prevention instruments. This ruling removed the remaining legal uncertainty and established that local packaging taxes are lawful.

Tübingen is not actually the first German municipality to attempt such a measure. In the 1990s, the city of Kassel introduced a tax on single-use beverage containers and disposable food-service items. The tax was struck down following a lawsuit led by the local McDonald's franchise, and the Federal Constitutional Court ruled in 1998 that Kassel's tax conflicted with the federal waste law of the time. Earlier German waste legislation required close cooperation between federal, regional, and local levels; this requirement, however, was removed in the current Waste Management Act, which transposes the EU's 2008 Waste Framework Directive. This shift formed part of Tübingen's legal argument in support of its tax.

Following the Federal Constitutional Court's 2024 decision, **other cities have begun adopting similar measures**. Konstanz (since 2025) and Freiburg (since 2026) introduced the tax already; Potsdam will introduce it in July 2026, and several major cities, including Cologne, Bonn, and Bremen, are preparing their own local regulations. The ruling therefore both confirmed the legality of Tübingen's approach and paved the way for widespread implementation of municipal packaging taxes across Germany.

## Background

The original idea for the tax came from the current **city council, which wanted to tackle the ongoing litter and 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.**

In December 2018 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 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. Also previous approaches to facilitate the use of reusable containers by subsidy programmes and discounts had not yielded any success by themselves.**

Tübingen receives some but not a sizable amount of tourists each year, most notably in the summer.

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.

**Estimates 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 tax is levied on food and beverages intended for immediate consumption (excluding prepackaged items) and applies regardless of the type of packaging material for plastic, paper and others.** The tax applicable to a single meal was originally capped at 1.50 euros. However, this provision was subsequently struck down by both the Federal Constitutional Court and the Federal Administrative Court.



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. 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. **This promotion of the polluter pays principle is a step towards social justice, as it ensures that the financial burden for waste management does not continue to fall on all citizens through general fees, regardless of whether they use single-use packaging or not.**

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

The tax is only placed on food and beverages that are consumed immediately, including 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

### 1. Less waste in public areas

The introduction of the packaging tax in Tübingen has led to a noticeable reduction in litter in public spaces. Municipal service staff report **significantly less effort required to collect loose packaging, as public waste bins fill up more slowly**. Similar effects are observed in Konstanz, where a monitored evaluation recorded **a reduction of 14 tonnes of public waste within nine months - equivalent to around one million fewer disposable cups** - and an overall decrease of 4.7% in waste volume, with reductions of up to 14% in some districts.

### 2. Higher usage of reusable systems

At the same time, the tax has created strong incentives for the uptake of reusable systems: the number of **participating Recup partner businesses increased by almost 90%** (comparing six months before and six months after the implementation of the tax). Also, the actual use of reusable containers rose measurably, with outputs from one provider nearly doubling within a month (December 2021 until January 2022). A non-representative survey by the Tübingen Office for Environmental and Climate Protection further indicates that around **half of the questioned businesses reduced their single-use packaging consumption by at least 50%** compared to 2019.

## 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 the owners of cafés, supermarkets, bistros, restaurants etc. 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 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. The city also invited the public health department, as the responsible regulatory authority, to answer questions regarding the legal requirements for hygiene and the practical handling of reusable containers in this regard.

This helped shift attitudes more in favour of the proposed tax and reduced prejudices towards reusable containers.

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 legal system regarding hygiene, 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 none of the local businesses expressed any need for such a service.

## Subsidy programme

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 transitioning to reusable packaging alternatives. This proved to be an important cornerstone in the successful transition towards the widespread use of reusable containers.

The subsidy programme created by the city to accompany the local tax was designed to provide businesses with financial support to transition to either one of the existing pool systems, or create their own reusable packaging, as well as subsidising the cost for a business to install 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 subsidies can best 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 led to different opinions, with some businesses opposing the use of polypropylene as it scratches more easily than other plastics.

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, Vytal 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. In a survey conducted by the Tübingen Environmental and Climate Protection Office,

73% of the businesses surveyed stated that they have reduced their single-use consumption since 2019 – with 17% having eliminated single-use packaging entirely.<sup>2</sup>

The city's subsidy programme ended in 2023 due to the national government's transposition of the EU's Single-Use Plastics Directive coming into effect. This law mandates German businesses to offer reusable packaging if their shop is over 80m<sup>2</sup> or employs more than 5 people. If a business meets both of these criteria, it must at least 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 summertime markets, 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.

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<sup>2</sup> [Future 4 Public \(2025\): Kommunale Steuern gegen Einweg-Müll.](#)

## Recommendations for other cities

**When it comes to waste prevention, sometimes it is not clear for municipalities what the best policies are and where to begin. However, the case of Tübingen provides municipalities with a set of ideas to follow to help install a reuse culture locally.**

1

One of the key recommendations for introducing such an initiative 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. 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 identify the economic benefits of transitioning to reuse systems.

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. Resulting in businesses being better prepared and the city being more informed on how to tailor their tax and subsidy programme to the local context.

4

**Introducing municipal packaging taxes must go hand in hand with building a robust reuse infrastructure** – without viable alternatives, the policy risks being neither effective nor fair to local businesses. Cities should engage food-service operators early, offering practical support such as centralised return and cleaning solutions or automated public collection points. The goal is to make the shift to tax-exempt reusable packaging as seamless as possible for both businesses and consumers. Tübingen offers a strong model: beyond exempting reusable packaging from the tax, the city connected local businesses with established reuse infrastructure providers and offered financial subsidies to ease the transition. This kind of active partnership is key. By forging close relationships with existing pool system companies, local authorities gain a clearer understanding of available models and requirements, enabling them to introduce the most suitable reuse system for their community.

**Alongside stakeholder engagement, cities should ensure that returning reusable packaging is easy and convenient, with enough drop-off points spread across the city and simple return mechanisms that require minimal effort from the consumer.** Where possible, containers should follow shared specifications so that different businesses and return points can all work with the same packaging, avoiding a fragmented patchwork of incompatible systems. International pilots demonstrate the value of automated return infrastructure in driving reuse at scale. In Aarhus, a city-wide system developed with TOMRA allows consumers to return reusable cups at automated collection points with a full deposit refund – achieving high return rates and user satisfaction. A similar approach has been tested in Berlin, using supermarket return points to lower barriers for both businesses and consumers. By combining early business engagement, robust reuse alternatives, and accessible return infrastructure, municipalities can significantly improve both the effectiveness and acceptance of packaging tax measures.

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 2 years to be engaging with businesses and supporting them to transition over to the new system.

## Conclusion

**Beyond Tübingen, the German context shows that such local regulatory approaches are gaining significant momentum.** Following the introduction of the tax in Tübingen in 2022 further cities such as Konstanz in 2025 and Freiburg in 2026 have already implemented the measure, Potsdam will follow on the first of July, while others including Bonn, Bremen and Cologne are planning their introduction. In addition, a large number of cities across Germany are currently reviewing or discussing similar policies, with more than 150 municipalities expressing interest in introducing a packaging tax according to a survey by Deutsche Umwelthilfe (DUH).

At the same time, the experiences from Tübingen and Konstanz highlight both the opportunities and challenges of implementation. In particular, opposition from stakeholders such as local businesses, system gastronomy associations, chambers of commerce (IHK) and the German Hotel and Restaurant Association (DEHOGA) is a recurring pattern that cities need to anticipate. Addressing these concerns requires clear communication and well-prepared arguments demonstrating that the tax does not lead to business closures or economic disadvantages. Evidence from existing cases shows that the measure is administratively feasible and economically viable for municipalities, with no indication of relocation or closures linked to the tax.

A key success factor is the early and proactive engagement of local businesses. Cities should involve the gastronomy sector from the outset, provide clear guidance, and offer support measures such as funding programmes to facilitate the transition to reuse. This helps to reduce uncertainties, address concerns, and enable businesses to switch to reusable systems at an early stage.

Importantly, measurable impacts on waste reduction have already been observed in Tübingen. And Konstanz measured 14 tonnes of waste that were avoided within nine months, corresponding to a reduction of 4.7% overall and up to 14% in some districts. These developments underline that while implementation requires careful planning and stakeholder management, local packaging taxes can deliver tangible environmental benefits and are increasingly seen as a viable policy tool by cities across Germany.

The story of Tübingen showcases how a city can decide to show ambition by not waiting for European or national legislation to act, but instead taking it upon themselves to tackle the unsustainable single-use items.

# Contact



Zero Waste Europe (ZWE) is the European network of communities, local leaders, experts, and change agents working towards a better use of resources and the elimination of waste in our society. We advocate for sustainable systems; for the redesign of our relationship with resources; and for a global shift towards environmental justice, accelerating a just transition towards zero waste for the benefit of people and the planet. [www.zerowasteurope.eu](http://www.zerowasteurope.eu)



**Deutsche Umwelthilfe**

Founded in 1975, Environmental Action Germany (Deutsche Umwelthilfe - DUH) is a non-governmental environmental and consumer protection organisation. It fights for ambitious environmental laws and a sustainable circular economy, and negotiates with decision-makers in politics and business. It also has the legal right to represent group claims in court against projects it considers a threat to the environment. [www.duh.de](http://www.duh.de)



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