Chemistry for Mobility Europe

STATEMENT
October 2026

IMDS Recommendation 025
Chemical Industry concerns

Chemistry for Mobility Europe, a Sector Group of Cefic, the European Chemical Industry Council, represents producers of chemical substances essential to the automotive value chain in Europe. Its member companies support clear, consistent IMDS reporting and consider that the ongoing revision of Recommendation 025 should take account of the practical realities of chemical material supply, while avoiding declarations that could be inaccurate or misleading.

1) Mass-balanced chemical recycling

The current IMDS set up allows suppliers to indicate the percentage of chemically recycled content and whether the recycled content is mass-balanced. The proposal to retain the chemical recycling dialogue box but remove the mass-balance field would create a significant reporting gap. Currently, there are chemically recycled materials supplied through mass-balance approaches. Without a dedicated mass-balance indicator, IMDS would no longer allow users to distinguish attributed chemically recycled content from physically traceable recycled content or from a zero or unknown entry. This would create a reporting gap for mass-balanced chemically recycled products that are already placed on the market under existing certification and chain-of-custody arrangements.

We recommend the following:

- **Retain the mass-balance field for chemically recycled materials in the new IMDS release;**
- **Where the calculation or verification method is not yet harmonised, allow the supplier to identify the content as mass-balanced and provide the applicable methodology or supporting information bilaterally;**
- **Review and, where necessary, update the field once the relevant regulatory methodology is finalised, rather than removing and later rebuilding the reporting option.**
- **Expand the general explanation of mass-balance in Recommendation 025 as follows:**

  "Mass-balance is a chain-of-custody approach used to account for materials entering and leaving a defined system. In the chemical industry, renewable or recycled feedstock may be mixed with fossil-based feedstock in production processes and attributed to specific end products.

  Existing mass-balance certification schemes require a physical link between the input material and the output system, which distinguishes mass-balance from book-and-claim approaches. The general principles and terminology of chain-of-custody models, including mass-balance, are defined in ISO 22095:2020, including Amendment 1:2026.

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The detailed ELVR requirements concerning eligible chain-of-custody models, allocation methodologies, traceability, verification and certification are still under development. The absence of final regulatory rules should therefore not result in the removal of an established reporting option without a clear transitional solution."

- **Replace the existing recommendation concerning non-harmonised calculation and verification methods with:**

  "Where the final calculation and verification methodology is not yet available, allow suppliers to continue identifying chemically recycled content as attributed via mass-balance and to indicate the applicable chain-of-custody approach, allocation methodology and certification scheme bilaterally, where available. The reporting approach should be reviewed and updated once the final regulatory requirements have been established."

- **Use the wording "attributed via mass-balance" to clarify that the reported recycled-content share has been attributed through a mass-balance chain-of-custody approach.**

- **Include the following clarification for credit mass-balance:**

  "Under a credit mass-balance approach, eligible alternative feedstock entering a production system is attributed to selected output products over a defined period. The attributed output quantity must remain equivalent to the eligible physical input, taking into account relevant losses and conversion factors. Only products to which the corresponding amount has been attributed may carry the respective circular raw-material claim.

  The terminology should describe a controlled fuel-use-exempt attribution approach and distinguish it from unrestricted or free allocation. The term 'non-proportional allocation' should be avoided where it could be interpreted as permitting free allocation."

  This reflects the concern that "non-proportional allocation" could be interpreted too broadly, while the actual proposal concerns a controlled attribution that considers input quantities, losses and conversion factors.

2) Meaning of 0% recycled content

The revised structured fields may require users to enter 0% where information is unknown, objectively unavailable, not yet identified, or cannot be allocated to the available categories. In those circumstances, 0% does not necessarily mean that the material contains no recycled content. Treating it as an absolute statement could create misleading declarations and inconsistent interpretation across the supply chain. To avoid that, IMDS should define reported values as "minimum recycled-content values". Doing so, a value of 0% would express the minimum substantiated value available at the time of reporting, while recognising that additional recycled content may be present but cannot yet be attributed or verified within the IMDS field structure. The Recommendation should also clarify how suppliers are expected to report where the applicable regulatory requirements are not yet sufficiently defined to assess compliance or substantiate a higher reportable minimum value. This may apply, for example, where there is uncertainty regarding feedstock eligibility, applicable chain-of-custody requirements, recognised certification schemes, allocation methodologies or other ELVR-specific implementation rules.

In such situations, recycled content may be physically present or attributed through a mass-balance approach, although the applicable approach or certification scheme has not yet been recognised under the final regulatory methodology. If 0% is reported in such cases, it must not be interpreted as confirmation that no physically recycled or attributed recycled content is present.

We recommend the following:

- **Define all reported recycled-content values, including 0%, as minimum substantiated values at the time of reporting;**
- **Clarify that a reported value of 0% does not necessarily mean that no recycled content is present. It may indicate that no validated value is available, the information is unknown or objectively unavailable, or that existing recycled content cannot be allocated to the available reporting categories;**
- **Ensure that 0% is not interpreted automatically as a declaration that the material contains no recycled content at all.**
- **Enable suppliers to report the currently substantiated value and update it once further regulatory guidance becomes available.**

3) Inclusive recycling terminology

References to mechanical recycling should include physical recycling, so that relevant processes such as dissolution-based recycling are not unintentionally excluded from Recommendation 025.

We recommend the following:

- **Use the term 'mechanical and/or physical recycling', or otherwise define mechanical recycling broadly enough to include relevant physical recycling processes;**
- **Check the final terminology with technical experts before adoption to ensure that applicable chemical-industry processes remain reportable.**

4) Technology- and feedstock-neutral reporting

Recommendation 025 and the corresponding IMDS reporting structure should remain technology- and feedstock-neutral and should not prejudge the regulatory eligibility of recycling routes or post-consumer waste streams while the applicable calculation methodology is still under development.

In particular, end-of-life tyre-derived feedstocks converted through chemical recycling into pyrolysis oil and subsequently used to manufacture non-elastomer plastics should remain technically reportable in IMDS. The assessment should distinguish between the identity and use of the material contained in the new vehicle and the origin of the upstream waste feedstock. An exclusion applying to elastomers contained in the vehicle should not automatically be extended to non-elastomer plastics manufactured from tyre-derived recycled feedstock. It should follow the constraints from ELVR. The final regulatory treatment of such feedstocks should be reflected once the applicable calculation and verification rules have been clarified.

We recommend the following:

- **Ensure that the IMDS data structure can represent recycled plastics produced from different post-consumer polymer waste streams, including end-of-life tyre-derived feedstocks, without predetermining their final regulatory eligibility.**

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Contact

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About Cefic

Cefic, the European Chemical Industry Council, is the forum of large, medium and small chemical companies across Europe, accounting for 1.2 million jobs and 13% of world chemicals production.
On behalf of its members, Cefic's experts share industry insights and trends, and offer views and input to the EU agenda. Cefic also provides members with services, like guidance and trainings on regulatory and technical matters, while also contributing to the advancement of scientific knowledge.