

Department of Climate Change, Energy,
the Environment and Water

NSW Recycled content reporting guide



Net Zero Government Operations Monitoring
& Reporting Framework

February 2026



Acknowledgment of Country



Department of Climate Change, Energy, the Environment and Water acknowledges the traditional custodians of the land and pays respect to Elders past, present and future.

We recognise Australian Aboriginal and Torres Strait Islander peoples' unique cultural and spiritual relationships to place and their rich contribution to society.

Artist and designer Nikita Ridgeway from Aboriginal design agency – Boss Lady Creative Designs, created the People and Community symbol.

Published by NSW Department of Climate Change, Energy, the Environment and Water

www.energy.nsw.gov.au

NSW Recycled content reporting guide

First published February 2026 **Updated** June 2026

ISBN/ISSN 978-1-76186-119-2

Department or Agency reference number EH 2026/0018

Cover image Plastic resin pellets. Source: iStock

Copyright and disclaimer © State of New South Wales through Department of Climate Change, Energy, the Environment and Water 2026. Information contained in this publication is based on knowledge and understanding at the time of writing, February 2026, and is subject to change. For more information, please visit the following websites:

For ECCS documents: <https://www.energy.nsw.gov.au/copyright>

For Water and Environment: <https://www.environment.nsw.gov.au/about-us/copyright-and-disclaimer>

For General NSW Government: <https://www.nsw.gov.au/nsw-government/copyright>

Contents

About the guide	1
Background	1
Objectives of the guide	2
Procurement processes	2
Action 22 requirements	3
Requirement 1: Recycled content preferencing	3
Requirement 2: Recycled content data collection and reporting	4
Procurement categories and reportable products	4
Relevant whole-of-government contracts	6
Exemptions	6
How to report	8
Reporting for Requirement 1	8
Reporting for Requirement 2	9
Commencement of reporting and reporting dates	12
Implementing Action 22 in the procurement process	14
During the planning and sourcing stage	14
During contract finalisation and award	16

Publishing the data	18
Review	19
Appendix A: Glossary of terms	20
Appendix B: Recycled content reporting template	24
Appendix C: Annual statement of compliance on recycled content template	25
Appendix D: Supplier recycled content plan (SRCP) template	26
Additional resources	28
Resources to support agencies	Error! Bookmark not defined.
Additional reading material	28

About the guide

The NSW Recycled content reporting guide (the guide) outlines what and how agencies must report in relation to the recycled content of their procured goods and services.

By setting out the framework and supporting resources, this guide enables agencies to implement Action 22 of the *Net Zero Government Operations (NZGO) Policy*.

The NZGO Policy Monitoring and Reporting Framework supports overall implementation of the NZGO Policy: this guide forms part of that framework.

Background

Nearly half of global emissions come from the production, consumption and disposal of products and materials.¹ New South Wales is transitioning to a circular economy to reduce waste, reuse as much of our valuable resources as possible and help us reach net zero.

Thriving and robust recycling markets are essential to a circular economy. The NSW Government plays a key role in supporting these markets, both as an enabler and a purchaser.

The NSW Government can leverage its purchasing power to stimulate circular economy innovation and demand for recycled content.

Under the *NSW Waste and Sustainable Materials Strategy 2041*, the NSW Government has committed to using its purchasing power to drive demand for recycled materials where there is no significant additional cost or negative impacts on performance and the environment.

The NSW Government released the NZGO Policy in March 2025. It outlines specific measures, targets and minimum standards to support agencies reduce their carbon footprint and broader environmental impacts.

Action 22 in the NZGO Policy builds on commitments made under the *NSW Waste and Sustainable Materials Strategy 2041* (WaSM) and states that:

From 1 July 2025, agencies must preference products (in the goods and services procurement category) that contain recycled content on an 'if not, why not' basis.'

Agencies should encourage each of their suppliers to produce a plan to demonstrate how they will maximise recycled content over the life of their contract.

Under this policy, agencies will be required to report on the recycled content in the goods and services procured. Reporting on the use of recycled materials in

¹ <https://www.ellenmacarthurfoundation.org/completing-the-picture>

government infrastructure projects will occur separately under the NSW Environment Protection Authority's (EPA) *Protection of the Environment Policy* for sustainable construction.

The NZGO Policy states agencies must implement this Action from 1 July 2025. However, a transition period will allow agencies time to adjust. The requirements outlined in the guide will commence from 1 July 2026².

Reporting is an important tool for tracking the recycled content of purchased goods and services. It demonstrates the NSW Government's commitment to enabling circular economy and net zero outcomes, while providing insights to inform better decisions and policy making.

The NZGO Policy lists the following key performance indicators for recycled content reporting:

- percent of recycled content in purchased goods and services
- quantities and types of materials
- origin of the recycled materials in products (if known)
- barriers and opportunities to the uptake of recycled materials.

Objectives of the guide

The objectives of the guide are to:

- Describe how agencies can demonstrate compliance with recycled content requirements (Action 22) in the NZGO Policy.
- Provide a recycled content reporting framework for agencies, including data that must be collected and reported.
- Provide tools and resources to help agencies implement the requirements.

Procurement processes

The guide assists NSW Government agencies and employees incorporate recycled content requirements into existing NSW procurement processes and frameworks. Rather than replacing existing procedures, these recycled content requirements are designed to be integrated into current internal agency plan, source and manage procurement frameworks.

² This means agencies will need to start incorporating the requirements from 1 July 2026 and the first reports will be due 31 October 2027 for the 2026–27 financial year.

Action 22 requirements

This section provides an overview of Action 22 requirements and outlines how agencies can be compliant with the requirements.

Agencies subject to the NZGO Policy³ have 2 requirements regarding recycled content when purchasing goods and services from identified procurement categories (see *Procurement categories and reportable products* below). These are outlined below.

Requirement 1: Recycled content preferencing

During the tender process, agencies must preference products that contain recycled content, on an 'if not, why not' basis, for eligible tenders.

Eligible tenders are those that:

- are released to market on or after 1 July 2026
- have an estimated total contract value of \$1 million (ex GST) or above
- fall within a procurement category in Table 1.

Agencies are encouraged to preference recycled content in any relevant procurement outside of the procurement categories listed in Table 1, although this is optional.

How to be compliant with Requirement 1

To demonstrate compliance with Requirement 1, agencies must submit an Annual statement of compliance on recycled content attesting how they have preferred recycled content to the department.

The required information and the reporting process are outlined in the *How to report* section below, and Appendix C: Annual statement of compliance on recycled content.

³ General government sector agencies with 100 or more employees are required to report under the NZGO Policy.

Requirement 2: Recycled content data collection and reporting

Requirement 2 only applies if a reportable product is being purchased (see Table 1).

Agencies must collect data and report annually on the recycled content in reportable products for eligible purchases.

Eligible purchases are either:

- purchases of a reportable product/s (see Table 1) made under a customer contract or similar arrangement that:
 - is executed on or after 1 July 2026
 - have an estimated total contract value of \$1 million (ex GST) or above
- purchases made directly through existing whole-of-government head contracts and arrangements (see Table 2), where the purchase:
 - occurs on or after 1 July 2026
 - includes purchase of a reportable product/s (see Table 1)
 - is a value of \$100,000 (ex GST) or more per order.

Agencies are encouraged to report on products not listed in the reportable products column in Table 1, although this is optional.

How to be compliant with Requirement 2

To be compliant with Requirement 2, agencies must report on the recycled content in reportable products for eligible purchases. The required information and reporting process are outlined in the *How to report* section below, and Appendix B: NSW Recycled content reporting template.

Procurement categories and reportable products

Table 1 lists the procurement categories and reportable products⁴ subject to the requirements outlined above. These procurement categories and reportable products offer significant opportunities for incorporating recycled content, particularly given the government's substantial purchasing volume in these areas.

⁴ This is not an indicative list, you will only need to undertake Requirement 2 if these products are purchased.

Table 1: Procurement categories and reportable products

Requirement 1 procurement category	Category definition	Requirement 2 reportable products
Furniture and fit outs	Furniture and interior fit out products, including both the functional and aesthetic aspects of interior design, as well as operating assets that are not permanently fixed to the structure or foundation of a building.	- Acoustic partitions and panels - Floor coverings - Workstations, tables and desks - Chairs (work/school) - Soft furnishings - Storage furniture
Information and communication technology (ICT) hardware	ICT hardware refers to physical technology used for computing and communication.	- Notebook computers - Monitors - Mice and keyboards - Printers, scanners, multifunction devices
Medical equipment and consumables	Refers to medical instruments, equipment and consumables used in healthcare settings to diagnose, monitor or treat patients.	- Ventilator equipment - Anesthetic equipment - Pathology analyser equipment - Hospital beds and cots - Trolleys (used in medical settings)
Office supplies	Broad range of supplies and consumables used in everyday office and education administration settings.	- Printer or copier paper - Paper pads and notebooks⁵ - Writing instruments - Ink and toner cartridges
Textiles	Includes fabrics and materials used in various industries. Also includes work uniforms/branded clothing and other specialised clothing for various industries and professions.	- Uniforms and branded clothing (shirts, t-shirts, polos, pants, shorts, jumpers/coats and socks)⁶ - Linens (sheets and towels)

⁵ Textbooks are excluded.⁶ School uniforms are excluded. Inmate clothing is included.

Relevant whole-of-government contracts

Table 2 lists the relevant whole-of-government (WofG) contracts used to purchase goods in the targeted procurement categories. Because these contracts represent a significant volume of purchases in the targeted categories, Requirements 1 and 2⁷ apply to these contracts, including those executed before 1 July 2026.

Note that Table 2 does not include the relevant whole-of-health (WofH) contracts that are affected under the medical equipment and consumables procurement category.

WofG and WofH arrangements must support agencies in meeting their obligations under the NZGO Policy Action 22. This may occur at any time, including during the renewal process of existing WofG arrangements.

Table 2: Relevant whole-of-government contracts

Contract no.	Contract name	Managing agency
771	Office and Education Furniture Contract	Department of Education
278	Multimedia Solutions Contract	Department of Education
201	Office Supplies Contract	Department of Education
9827	Print and Imaging Devices and Services	Digital NSW
9826	ICT End User Devices and Services Contract	Digital NSW

Exemptions

Exemptions from Requirement 2

Reporting does not need to include:

- reportable products that do not contain any recycled content
- data covered under section 32 of the *Government Information (Public Access) Act 2009*, which allows certain information about a contract to remain confidential

⁷ Requirement 2 will only apply if a reportable product is being procured.

- packaging materials that are not an integral part of the purchased good, such as packaging used solely for transportation. Examples include, wrapping materials and pallets used to transport goods.



Figure 1: Circular arrangement of recycled plastic flakes, pellets, and blank product sample. Source: Adobe Stock

How to report

Reporting for Requirement 1

To demonstrate compliance with Requirement 1, agencies must complete an Annual statement of compliance on recycled content (compliance statement) (Appendix C) and submit it to the department as part of the NZGO Policy Annual Report.

The compliance statement can be submitted via a form in the Sustainable Government Data Platform (SGDP)⁸ or e-mailed manually to government@environment.nsw.gov.au.

In the compliance statement, agencies attest they have complied with the requirement to preference recycled content on an 'if not, why not' basis, for eligible tenders, for the previous financial year.

The compliance statement template can be found in Appendix C. Agencies must include details about:

- the governance arrangements for procurement processes to preference recycled content in goods and services tenders
- whether recycled content was preferenced in eligible tenders, on an 'if not, why not' basis
- the barriers, risks and opportunities related to procuring products containing recycled materials
- the total value and number of customer contracts (or similar arrangements) that met recycled content preferencing (Requirement 1) and reporting (Requirement 2) requirements in the reporting financial year.

If an agency did not have any eligible tenders within the financial year, this must be stated in the compliance statement, and they will not need to complete the full template.

See [Implementing Action 22 in the procurement process](#) below for tools and resources to help agencies implement recycled content preferencing and complete the compliance statement.

The compliance statement must be signed by an executive director equivalent or above with the authority to approve reporting on behalf of the entire agency⁹ in line with NZGO reporting.

⁸ [Sustainable Government Data Platform – Home](#)

⁹ If agreed with the department the report can also be done on behalf of a cluster.

Reporting for Requirement 2

Agencies must complete and submit the *NSW Recycled content reporting template* (Appendix B) to the department as part of the NZGO Policy Annual Report. This report must cover all eligible purchases of reportable products (Table 1) made during the previous financial year.¹⁰

What agencies need to do

1. Aggregate all data for the financial year into a single *Recycled content reporting template*.¹¹
2. Submit templates to the department via e-mail government@environment.nsw.gov.au; these will be uploaded into the SGDP.

Whole-of-government arrangements and contracts

The department will work with agencies and suppliers to collect data on recycled content. When reporting is required, the department will initiate a reporting process in the SGDP, allowing most agencies to simply validate the uploaded data.

Recycled content data fields

Agencies must collect quantitative data for reportable products containing recycled content, under eligible purchases. The required data fields are listed in Table 3 below.

For agencies that have undertaken procurements involving the reuse of products or materials, there is an optional section in the template to include those details.

¹⁰ The *NZGO Monitoring & Reporting Framework* outlines the NZGO reporting requirements and process, including how agencies can use the Sustainable Government Data Platform or the manual templates to complete their reporting. The *NSW Recycled content reporting template* (Appendix B) will be incorporated into these reporting frameworks once reporting is required.

¹¹ Use the date of purchase to determine which financial year the product belongs to.

Table 3: Reportable data fields - recycled content

Description	Mandatory/optional	Reportable data	Information source
Contract ID	Mandatory	Contract ID	Procurement system
Estimated total contract amount	Mandatory	Estimated total contract value (\$)	Procurement system
Agency name	Mandatory	Agency name	Procurement system
Supplier	Mandatory	Supplier name	Procurement system
Procurement category	Mandatory	Procurement category	Procurement system
Date purchased	Mandatory	Date purchased	Procurement system
Data on each reportable product within contract	Mandatory	Reportable product type	Identify the information source used for the reportable data, for example, Environmental Product Declaration (EPD), product labelling, invoices and/or other supplier documentation
Data on each reportable product within contract	Mandatory	Product name	Identify the information source used for the reportable data, for example, EPD, product labelling, invoices and/or other supplier documentation
Data on each reportable product within contract	Optional	Place of manufacture of the product (Australian jurisdiction or country)	Identify the information source used for the reportable data, for example, EPD, product labelling, invoices and/or other supplier documentation

Description	Mandatory/optional	Reportable data	Information source
Data on each reportable product within contract	Mandatory	Number of products purchased	Identify the information source used for the reportable data, for example, EPD, product labelling, invoices and/or other supplier documentation
Data on each reportable product within contract	Mandatory	Proportion of the product that consists of recycled content (%)	Identify the information source used for the reportable data, for example, EPD, product labelling, invoices and/or other supplier documentation
Data on each reportable product within contract	Mandatory	Material type/s of the recycled content (up to 3 materials)	Identify the information source used for the reportable data, for example, EPD, product labelling, invoices and/or other supplier documentation
Data on each reportable product within contract	Optional	Origin of the recycled content in the product (Australian jurisdiction or country)	Identify the information source used for the reportable data, for example, EPD, product labelling, invoices and/or other supplier documentation
Data on each reportable product within contract	Mandatory	Is the recycled content claim independently verified? If yes, what type?	Verification documentation from supplier
Data on each reportable product within contract	Optional	Other relevant certifications?	Certification documentation from supplier

Description	Mandatory/optional	Reportable data	Information source
Data on each reportable product within contract	Optional	Is the supplier or brand owner currently participating in a relevant product stewardship scheme? If yes, which one?	Membership documentation from supplier

Reused products and materials

Table 4: Reportable data fields – reused products and materials

Description	Mandatory/optional	Reportable data	Information source
Data on reused products and materials Agencies are encouraged to collect data on the reuse of products and materials in the goods and services procured	Optional	The description could include information such as the amounts and types of products and materials reused, innovative ways in which products and materials have been reused and benefits arising from this reuse.	Agency and/or supplier provided qualitative and quantitative data

Commencement of reporting and reporting dates

The commencement date of Action 22 in the NZGO Policy is 1 July 2025, however, there will be a transition period to allow agencies time to implement the new requirements. Agencies must start preferencing recycled content on an ‘if not, why not’ basis (Requirement 1), and collect and report on recycled content procured (Requirement 2), from 1 July 2026.

Requirement 1 – Annual statement of compliance on recycled content

The completed compliance statement (Appendix C) must be submitted to the department via the agency’s NZGO Policy Annual Report between 1 July and 31 October for the previous financial year.

Requirement 2 – Recycled content data collection and reporting

The completed NSW Recycled content reporting template (Appendix B) must be submitted to the department, via the agency's NZGO Policy Annual Report between 1 July and 31 October for the previous financial year's data.



Figure 2: Notebooks and packaging made with recycled content. Source: Adobe Stock

Implementing Action 22 in the procurement process

This section provides agencies with resources to help integrate Action 22 into procurement processes.

Supplier engagement is critical for identifying opportunities to include recycled content products in purchasing decisions. Early market engagement and clear communication of Action 22 requirements to potential suppliers helps maximise the use of products with recycled content, and ensure tender responses comply with the NZGO Policy.

During the planning and sourcing stage

Tender documents should request supplier responses on recycled content and include evaluation criteria for assessment of responses.

Here are some suggestions for ways that recycled content can be included in tender documentation:

- a requirement to maximise recycled content in the goods
- a requirement for suppliers to disclose the amount (%) of recycled content in the goods
- a requirement to explain how suppliers will monitor and report on their recycled content commitments.

To enable supplier responses and assessment of the above suggestions, a *Supplier recycled content plan* (SRCP) can be used. Consider requiring a SRCP for eligible procurements.

The SRCP should outline how suppliers will:

- maximise recycled content throughout the contract, this could be by setting mandatory minimum recycled content inclusions
- address any opportunities and/or barriers to recycled content inclusion
- manage, track and report performance.

Appendix D: Supplier recycled content plan (SRCP) template, provides a customisable plan for your procurement.

If it is likely that the tender will trigger reporting of recycled content under Requirement 2, the *NSW Recycled content data template* (Appendix B) must also be included in the tender documentation. This will help potential suppliers understand the reporting requirements and enable them to demonstrate how the requirements will be met.

Suppliers unable to include recycled content should provide written justification in their tender submissions. This ensures transparency in the tender evaluation process, supports contract management and assists agencies in reporting against ‘if not, why not’.

The information collected through this process can help agencies complete the mandatory Annual statement of compliance on recycled content (Appendix C).

Model tender clauses

This model tender clause can be included in tender documentation:¹²

As part of the tender submission, the Supplier must submit a written Supplier recycled content plan (SRCP) (Appendix D to the NSW Recycled content reporting guide) to demonstrate how they will maximise the use of recycled content throughout the procurement. The Supplier must comply with the recycled content reporting requirements and specifications outlined in the NSW Recycled content reporting guide (without limitation to any other relevant requirements and specifications associated with the delivery of goods and/or services under the Contract).

Data verification

Supplier claims about recycled content may be independently verified or self-declared. While independent verification of claims is preferable to ensure validity of claims, you should consider whether this is achievable for your tenderers.

In your tender process:

- Request that suppliers provide independent verification of recycled content claims with their submissions.
- Identify whether claims are verified or self-declared when evaluating tenders.
- Prioritise independently verified claims over self-declared claims when assessing reliability for scoring and reporting.

¹² This model clause is subject to your agency’s procurement objectives, legal advice and modification on a case-by-case basis.

During contract finalisation and award

Commitments made during the tendering phase should be reflected in the final contract. Approved plans, such as the SRCP, should then be inserted into contract schedules for performance monitoring.

Model contract clause

This model contract clause¹³ can be included in contract documentation to support reporting and compliance with Action 22 of the NZGO Policy. Contact your legal team to ensure the wording aligns with the contract you intend to use.

*‘Each year throughout the [Term] of the [Contract], the [Supplier] must provide a report on the [Supplier’s] use of recycled content under the [Contract], to the satisfaction of the [Department] (**Recycled content report**). The Recycled content report must:*

- 1. include at a minimum the information required under [Appendix B – NSW Recycled content reporting template] in the NSW Recycled content reporting guide which is attached at [insert Annexure/Schedule];*
- 2. be submitted by the [Supplier]:*
 - a. annually on or before 31 October each calendar year of the [Term]; and*
 - b. within 20 Business Days following expiry or termination of the [Contract]; and*
- 3. report on the entirety of the previous Australian financial year (1 July-30 June), or part thereof if the [Contract] commenced, expired or was terminated part way through the relevant Australian financial year.*

This clause survives expiry or termination of the [Contract].’

Or if they submitted a Supplier recycled content plan:

*‘Each year throughout the [Term] of the [Contract], the [Supplier] must provide a report on the [Supplier’s] use of recycled content under the [Contract], to the satisfaction of the [Department] (**Recycled content report**). The Recycled content report must:*

- 1. Include at a minimum the information specified in the Supplier recycled content plan submitted by the [Supplier] as part of its tender application and attached at [insert Annexure/Schedule]; and*
- 2. be submitted by the [Supplier]:*
 - a. annually on or before 31 October each calendar year of the [Term]; and*
 - b. within 20 Business Days following expiry or termination of the [Contract]; and*

¹³ These model contract clauses are subject to your agency’s procurement objectives, legal advice and modification on a case-by-case basis.

3. *report on the entirety of the previous Australian financial year (1 July-30 June), or part thereof if the [Contract] commenced, expired or was terminated part way through the relevant Australian financial year.*

This clause survives expiry or termination of the [Contract].'

For more details on this clause, go to the [Guide to environmentally sustainable procurement](#).

Publishing the data

Information reported by agencies under Action 22 will be collated by the department and may be published in aggregated form at the agency level and/or general government sector level.

Examples of aggregated reporting at the agency or general government sector level may include:

- proportion or number of products containing recycled content
- types of products procured containing recycled materials
- types and/or percentage of products originating in New South Wales
- weight of waste diverted from landfill by preferencing recycled content¹⁴
- emissions avoided by purchasing recycled materials.¹⁵

Data collected through agency reporting may also be used in other environmental sustainability reporting both for New South Wales and at the national level. Examples could include the NSW State of the Environment Report and National Waste Reporting.

¹⁴ Agencies do not need to report on weight reduced by their use of recycled material; this will be calculated using standard factors.

¹⁵ Agencies do not need to report on emissions avoided by their use of recycled materials; this will be calculated using standard factors.

Review

The department will regularly review this guide to ensure it remains fit-for-purpose and aligned with the NZGO Policy. Opportunities will be explored to expand reporting to additional categories (such as service contracts) and products. Current procurement categories and products will also be assessed for continued relevance.

Any updates will be made in consultation with reporting agencies and, where appropriate, affected suppliers.

Appendix A: Glossary of terms

Arrangement: a description of a contract, standing offer, scheme, or any other form of agreement between a government agency/s and supplier/s, whether or not the arrangement creates a legal relationship between the parties. There are various models of supplier arrangements in place, including:

- contracts between an agency and a supplier
- standing offer agreements between agencies and suppliers, which establish the legal arrangements for contracts relating to the purchase of goods or services
- registration lists and prequalification schemes, under which agencies then enter into contracts.

While these models create different legal relationships between agencies and suppliers, the guide refers to these as ‘arrangements’ for the sake of simplicity.

Circular economy: a circular economy values resources by keeping products and materials in use for as long as possible. It maximises the use and value of resources to create economic, social and environmental benefits.

Eligible purchase: eligible purchases are either:

- purchases of a reportable product/s (see Table 1) made under a customer contract or similar arrangement that is:
 - executed on or after 1 July 2026
 - at or above an estimated total contract value of \$1 million (ex GST).
- purchases made directly through existing whole-of-government head contracts and arrangements (see Table 2), where the purchase:
 - occurs on or after 1 July 2026
 - includes purchase of a reportable product/s (see Table 1)
 - is a value of \$100,000 (ex GST) or more per order.

Eligible tender: eligible tenders are tenders that are:

- released to market on or after 1 July 2026
- above an estimated \$1 million (ex GST) in value
- fall within a procurement category in Table 1.

Floor coverings: any materials used to cover the floor of an interior space, such as a carpet, tiles or vinyl.

General government sector agency: agencies represented by the NSW Budget, which carry out policy, regulatory and service delivery functions. Refer to appendix to NSW Budget Paper 1 titled 'Classification of Agencies'.

Goods and services: any type of right, interest or thing, both physical and intangible, which is legally capable of being owned (goods); and work performed by individuals or a group of individuals for others (services).

Greenwashing: the practice of making false, misleading and/or deceptive claims about the environmental practices of a company or the environmental attributes or benefits of its products or services. Greenwashing is often unintentional and can include claims that are vague, irrelevant or inaccurate or that only tell part of the story about the environmental impacts of a product.

Net zero: net zero emissions are achieved when human caused emissions of greenhouse gases to the atmosphere are balanced by their removals over a specified period.

Packaging: materials that are not considered an integral part of the product and are often designed to contain, protect and preserve the product. For example, transportation related packaging materials such as wrapping and pallets.

Procurement category: any of the procurement categories listed in the 'Procurement categories' column in Table 1 and has recycled content preferencing obligations associated.

Procurement panel: a panel of suppliers for procurements by an agency or agencies who, following successful tenders, have entered into contracts for inclusion on the panel. A standing offer is established with each supplier covering the same or similar goods or services, with a basis for pricing and for a specified period.

Product stewardship scheme: a product stewardship scheme requires producers and retailers to take responsibility for the environmental and social impacts of products through their entire life cycle.

Recycled content: as defined in AS 14021:2018, proportion, by mass, of recycled material in a product or packaging. Only pre-consumer and post-consumer materials shall be considered as recycled content, consistent with the following usage of terms:

1. **Pre-consumer material:** material diverted from the waste stream during a manufacturing process. Excluded is reutilisation of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it.
2. **Post-consumer material:** material generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be

used for its intended purpose. This includes returns of material from the distribution chain.

Recycled material: as defined in AS 14021:2018, material that has been reprocessed from recovered [reclaimed] material by means of a manufacturing process and made into a final product or into a component for incorporation into a product.

Recycled content product: a product that incorporates recycled materials. This includes consumer products, industrial and commercial materials and goods.

Reportable product: any of the items listed in Table 1 and has recycled content reporting obligations associated.

Reused materials: reused materials are materials or products that are used again for the same purpose or for another purpose without changing their structure significantly.

Soft furnishings: items made from fabrics or other soft materials, such as cushions, curtains, rugs, couch and chair covers, used in an interior space.

Standing offer: an arrangement setting out the terms and conditions, including a basis for pricing, under which a supplier agrees to supply specific goods and services, including construction services, to an eligible buyer for a specified period.

Storage furniture: items designed to organise, store, secure or display items.

Submission: a formally submitted response made by a supplier to any invitation (however, described) to participate in a procurement, but does not include an application to be included on a procurement list. Common terms for a submission include tender, quote or proposal.

Supplier: an entity or person that provides or could provide goods or services to an agency.

Tender: a formal invitation seeking submissions from tenderers, service providers or contractors for the provision of goods, services, works or activities per specified requirements.

Tenderer: an entity or person that has responded to a request for tender or other approach to market.

Verification: the process of confirming the truthfulness of claims.

Whole-of-government arrangement: any procurement arrangement, including whole-of-government contracts and prequalification schemes, under which an agency provides for the purchase of goods or services, by that agency, all other NSW Government agencies and eligible buyers.

Whole-of-government (WofG) contract: a standing offer or panel arrangement under which an agency provides for the purchase of goods or services, by that agency, all other NSW Government agencies and eligible buyers.

Whole-of-health (WofH) contract: a standing offer or panel arrangement under which a health agency provides for the purchase of goods or services, by that agency, all other NSW Government health agencies and eligible buyer.

[Download the Excel template.](#)

[illegible]

Appendix C: Annual statement of compliance on recycled content template

[Download the Word Document template.](#)

Example of reporting template (including examples for illustrative purposes):

Appendix C – Annual statement of compliance on recycled content – [Insert Agency] Template

Annual statement of compliance on recycled content for financial year [Insert reporting year]

Question	Response
Is your agency exempt from completing the rest of this template?	<i>Brief statement of why your agency does not need to complete the template below, e.g., did not have any eligible tenders and/or eligible purchases.</i>
How has your agency updated its procurement processes to preference products containing recycled content for eligible tenders?	<i>For example:</i> <i>Describe the processes your agency has implemented to facilitate the procurement of products containing recycled content in eligible tenders, such as including relevant evaluation criteria or requiring Supplier recycled content plans as part of tender submissions.</i> <i>List and describe how your agency level procurement guidance documentation has been updated to include requirements for Action 22 of the NZGO Policy.</i> <i>Provide examples of individual tenders that preferenced recycled content. The examples can include how the tender documentation preferenced recycled content, evaluation and outcomes.</i>

Figure 4: Annual statement of compliance on recycled content template

Appendix D: Supplier recycled content plan (SRCP) template

This template can be used as a tender schedule to support supplier responses against recycled content requirements. This template is not mandatory for agencies to use and can be adapted to suit agency needs. [Download the Word Document template.](#)

Example of reporting template (including examples for illustrative purposes):



Appendix D: Supplier recycled content plan (SRCP) template

This Word template is available to [download online](#).

This template can be used as a tender schedule to support supplier responses against recycled content requirements. This template is not mandatory for agencies to use and can be adapted to suit agency needs.

Introduction

This plan supports Action 22 of the [Net Zero Government Operations Policy](#) and aligns with the [NSW Recycled content reporting guide](#) (the guide).

From 1 July 2026¹, NSW Government agencies must preference products containing recycled content on an 'if not, why not' basis for certain procurement categories and report on recycled content in certain products procured.

Purpose of this Supplier recycled content plan

The purpose of the *Supplier recycled content plan* (SRCP) is to address the following:

- **Maximisation of recycled content:** how recycled content will be maximised in the goods and/or services provided throughout the contract term.
- **Barriers, risks and opportunities:** identification of risks and barriers to using recycled content, and opportunities for innovation.
- **Data availability and verification:** available data on recycled content in products and associated verification of claims.

Once agreed upon by the procuring official and the successful tenderer, the SRCP may be included as a schedule to the contract.

¹ The NZGO Policy states from 1 July 2026, however there is a transition period to allow agencies time to update their procurement processes to action the requirements in the Policy.
© State of New South Wales through the Department of Climate Change, Energy, the Environment and Water 2026.
Information contained in this publication is based on knowledge and understanding at the time of writing, February 2026, and is subject to change. For more information, please visit [dcccew.new.gov.au/copyright](#)



Instructions for completion

1. Complete each section of the template.
2. Replace all placeholder text with relevant information.
3. Add rows/pages or additional details as needed.

Supplier and tender information

Table 1: Tender information

Tenderer name:	
Tender reference no:	

Recycled content maximisation

Demonstrate how you will maximise use of recycled content over the life of this contract. Outline any existing and/or proposed company policies or strategies for using recycled materials and list any actions you are taking to increase recycled content in your goods or services.

Table 2: Approach to maximise recycled content

Approach for maximising recycled content in your full product line (max 300 words)	Describe how recycled content is currently incorporated across your full product range, including any variations by product type or category.
Approach for maximising recycled content over the contract life (max 300 words)	Provide a summary of how your company will maximise recycled content in the deliverables.
Other relevant circular economy policies or	Provide a summary of relevant circular economy/sustainability policies, such as internal targets.

© State of New South Wales through the Department of Climate Change, Energy, the Environment and Water 2026.
Information contained in this publication is based on knowledge and understanding at the time of writing, February 2026, and is subject to change. For more information, please visit [dcccew.new.gov.au/copyright](#)



strategies (max 300 words)	
----------------------------	--

Risks, barriers and opportunities

Outline risks and barriers to using recycled content and your innovative approaches to overcome them.

Table 3: Recycled content risks, barriers and opportunities

Risks, barriers and mitigation strategies (max 500 words)	Outline the risks and/or barriers that might limit recycled content in this contract, such as: • supply chain challenges (for example, inconsistent availability, sourcing difficulties) • technical limitation (for example, performance requirements) • cost considerations • regulatory constraints • greenwashing. Use real-life examples of products, for example, Product X requires virgin material due to safety standards; no recycled material alternative currently meets requirements. Describe any mitigation strategies you can deploy to overcome barriers and risks.
Innovation and continuous improvements (max 500 words)	Outline opportunities and/or innovative approaches to maximise recycled content use, including: • pilot programs or new technologies • partnerships with suppliers for recycled materials • research and development initiatives • future opportunities to expand recycled content integration. This section should demonstrate how you are actively seeking creative solutions to push beyond current limitations and find new ways to incorporate recycled materials throughout the contract lifecycle.

© State of New South Wales through the Department of Climate Change, Energy, the Environment and Water 2026.
Information contained in this publication is based on knowledge and understanding at the time of writing, February 2026, and is subject to change. For more information, please visit [dcccew.new.gov.au/copyright](#)

Figure 5: Supplier recycled content plan (SRCP) template

Additional resources

Recycled content in procurement

- [Understanding recycled content in procurement guide](#): A technical guide to help procurement professionals understand and source products with recycled content
- [E-learning module: Understanding recycled content in procurement](#)

Environmentally sustainable procurement

- [Guide to environmentally sustainable procurement](#)
- E-learning modules for [Environmentally Sustainable Procurement](#)
- [Join](#) the Sustainable Procurement Community of Practice, held virtually on a quarterly basis

Other government resources

- WarplT – A whole-of-government furniture reuse platform that allows state government agencies to trade surplus furniture within the sector, as opposed to sending excess items to leased storage or landfill. For more information reach out to <mailto:sustainability@dpie.nsw.gov.au>
- [Recycled materials guidance document](#) (Bradfield Development Authority)
- [Guide to circularity in office fitouts](#) (Department of Planning, Housing and Infrastructure)

Additional reading material

- [Net Zero Government Operations Policy](#)
- [NSW Waste and Materials Strategy](#)
- [National Framework for Recycled Content Traceability](#)
- [Draft Protection of the Environment Policy for Sustainable Construction](#)
- [Circular design guidelines for the built environment](#)
- [Commonwealth Environmentally Sustainable Procurement Policy](#)



For more information

Phone: 1300 361 967

Email: government@environment.nsw.gov.au

www.energy.nsw.gov.au