

New Covered Battery-Embedded Waste Recycling Fee Beginning January 1, 2026

Beginning January 1, 2026, retailers of covered battery-embedded (CBE) products are required to register with the California Department of Tax and Fee Administration (CDTFA), file returns and pay the CBE waste recycling fee. Retailers include retailers, lessors and marketplace facilitators. The new CBE waste recycling fee is imposed on consumers and collected by retailers at the time of the retail sale or lease of a CBE product.

The CBE Waste Recycling Fee is a separate fee from the eWaste fee and requires a separate account. To register for a CBE Waste Recycling Fee account, visit our online services webpage at <https://onlineservices.cdtfa.ca.gov/>.

What is a covered battery-embedded product?

A CBE product, generally, is a product containing a battery from which the battery is not designed to be easily removed. An example of a CBE product may be smartphones, smartwatches, audio or visual devices such as speakers or headphones, household items, kitchen devices, toys with a battery embedded that is not designed for easy user removal using tools such as a flathead, crosshead, and Phillips screwdrivers, paper clips, coins, or hex keys. For more details, including a list of CBE products identified by manufacturers, please visit the Department of Resources Recycling and Recovery ([CalRecycle](#))'s [website](#).

CBE products do *not* include the following:

- Certain medical devices.
- Covered electronic devices (certain video display devices) subject to the covered electronic waste recycling (eWaste) fee.
- Certain energy storage systems.
- Certain electronic nicotine delivery systems.

Who is required to register and pay the fee?

The new registration and fee requirements apply to:

- A retailer that sells or leases CBE products for use in California.
- A purchaser (consumer) who purchases CBE products for personal or business use in California but does not pay the CBE waste recycling fee at the time of purchase.
- A retailer that normally sells CBE and removes a CBE product from inventory for use and not for sale.
- A vendor collecting the fee from a retailer.

What is the CBE Waste Recycling Fee rate?

The CBE Waste Recycling Fee is 1.5 percent of the retail selling price of each CBE product, up to a maximum of \$15 per CBE product.

CalRecycle sets the rate annually by October 1, for the next calendar year.

When are the returns and fee payments due?

Returns and fee payments are due on the last day of the month following the reporting quarter. The first return, for the reporting period from January 1, 2026, through March 31, 2026, will be due April 30, 2026. A retailer may retain up to three percent (3%) of the CBE waste recycle fee as reimbursement for their cost to collect the fee.

Background

Beginning January 1, 2026, the Electronic Waste Recycling Act of 2003 (Public Resources Code sections 42460-42486) requires all retailers who sell or lease CBE products in California or for use in California to register for a CBE Waste Recycling Fee account, file returns, and pay the fee to us.

More information

For more information, please visit our [Covered Electronic Waste Recycling Fees Guide](https://cdtfa.ca.gov/taxes-and-fees/covered-electronic-waste-recycling-fee/) at <https://cdtfa.ca.gov/taxes-and-fees/covered-electronic-waste-recycling-fee/> and CalRecycle's CBE products page at <https://calrecycle.ca.gov/electronics/embeddedbatteries/>.

Links to CDTFA's Fees Guide, Special Notices and TIB articles for your reference:

[Covered Electronic Waste Recycling Fees Guide](#)

Special Notices

- [Registering for a Covered Battery-Embedded Waste Recycling Fee Account \[cdtfa.ca.gov\]](#) (Aug. 2025)
- [New Covered Battery-Embedded Waste Recycling Fee Beginning January 1, 2026 \[cdtfa.ca.gov\]](#) (Nov. 2025)

Tax Information Bulletin Articles

- [December 2025 Tax Information Bulletin \[cdtfa.ca.gov\]](#)
- [September 2025 Tax Information Bulletin \[cdtfa.ca.gov\]](#)
- [June 2025 Tax Information Bulletin \[cdtfa.ca.gov\]](#)
- [March 2025 Tax Information Bulletin \[cdtfa.ca.gov\]](#)