

# Plastic Packaging Tax: Stakeholder toolkit

April 2022 version

The information in the following toolkit provides various resources and communications for you to signpost to and share with businesses to help them understand the steps they need to take. Please share with businesses who:

- **manufacture or modify plastic packaging in the UK**
- **import plastic packaging into the UK, including goods already in plastic packaging.**

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The information and attachments in this toolkit are **correct as of April 2022**. They will be reviewed regularly, and any updates will be sent out as appropriate.

Thank you,

**HMRC's Plastic Packaging Tax Team**

## Background and key features of Plastic Packaging Tax

The tax provides a clear economic incentive for businesses to use recycled plastic in the manufacture of plastic packaging, which will create greater demand for this material. In turn this will stimulate

increased levels of recycling and collection of plastic waste, diverting it away from landfill or incineration. Key features of the tax include:

- Plastic Packaging Tax applies to plastic packaging that does not contain at least 30% recycled plastic.
- Businesses that manufacturers and importer 10 tonnes or more of plastic packaging components over a 12-month period are liable for Plastic Packaging Tax at a rate of £200 per tonne.
- Businesses exceeding the 10 tonne threshold need to register for Plastic Packaging Tax. This includes businesses whose packaging contains 30% or more recycled plastic; however, they will not pay any tax.
- There are broadly 2 types of plastic packaging subject to the tax. These are packaging components designed to be suitable for:
  - use in the supply chain from the manufacturer of the good to the user or consumer to contain, protect, handle, deliver or present the goods, although it does not matter if it is used in the supply chain or by the end user; and
  - single use by the consumer to contain, protect, handle, deliver, or present a commodity or waste.
- There are certain types of packaging which are not in scope or are exempt from Plastic Packaging Tax, despite falling within these broad categories.
- Packaging made of more than one material will be subject
- HMRC understands this is a new tax and is working closely with industry to help businesses understand and be able to comply with the requirements. HMRC's compliance strategy follows its general approach of "promoting compliance" and preventing and responding to "non-compliance". Where businesses are taking best steps to comply with the tax, HMRC will recognise this. HMRC has a range of enforcement and inspection powers to ensure compliance with the tax and only resorts to using tougher sanctions where businesses seek to deliberately evade the tax.

## Resources for businesses

### GOV.UK guidance

Guidance for PPT is available at our [collection page](#). We continue to enhance the PPT guidance pages to help address your frequently asked questions.

Recent updates include:

- The registration and group of companies registration guidance pages have been amended to include links to the start page of the IT service
- The [recycled plastic and reprocessing guidance](#) has been amended to make it clear that pre-consumer plastic can be included as recycled material where it needs to be reprocessed in order to be used.
- The link for businesses to make complex enquiries to HMRC where the answer isn't covered in the guidance has been added to the [Plastic Packaging Tax collection page](#) and [Plastic Packaging Tax: steps to take](#)

Mae'r holl arweiniad craidd ar y Dreth Deunydd Pacio Plastig bellach ar gael yn Gymraeg ar y [dudalen gasgliad ar GOV.UK](#) / All core guidance on PPT is now available in Welsh at the [collection page on GOV.UK](#).

### Step by step guides

Two step by step documents are available to assist businesses in understanding the tax and what plastic packaging products are in scope. These now provide additional clarity for importers of plastic packaging:

- [Check if you need to register and are liable for PPT](#)

- [Check if your plastic packaging is in scope of the PPT](#)

The step-by-step guides are also available in Welsh:

- [Check if you need to register and are liable for PPT](#)
- [Check if your plastic packaging is in scope of the PPT](#)

You can save the step-by-step guides by clicking on the full screen icon, and then click on the download icon in the top-right of the screen. Alternatively, you can request a copy by email at [indirecttaxdesign.team@hmrc.gov.uk](mailto:indirecttaxdesign.team@hmrc.gov.uk).

## Webinars & mailing list

We are hosting a further round of PPT webinars later this month. These cover the same content as previous webinars but provide the opportunity to put your questions direct to HMRC.

Introduction to Plastic Packaging Tax: 25 April – 15:45 - 16:45 BST

Administrative and Technical Aspects: 27 April – 13:45 - 14:45 BST

You can sign up to the April webinar sessions now or watch recordings of previous sessions via [GOV.UK](#). Our webinar recordings include timestamps so you can go straight to your area of interest.

## Communications products

HMRC would appreciate your help raising awareness of Plastic Packaging Tax amongst businesses. You may find the following communications products useful for social media posts, emails to stakeholders or for your websites and newsletters.

Please see below the LinkedIn social media post that was shared on 1 April 22:

<https://www.linkedin.com/feed/update/urn:li:share:6915644580990185473/>

### Copy

#### Check if you are liable for the new Plastic Packaging Tax

The new Plastic Packaging Tax (PPT) came into force on 1 April 2022. If you manufacture or import plastic packaging you must check if you are liable for PPT. You have 30 days to register for the tax from the date you become liable.

Remember that:

- nobody will need to file a PPT return or pay the tax before July 2022 at the earliest, however you may need to register before this point.
- PPT has a 10-tonne registration threshold and there are [two tests to check if you need to register](#). You must [register for PPT on GOV.UK](#) if you have manufactured or imported 10 or more tonnes of plastic packaging since 1 April 2022 or if you expect to manufacture or import 10 or more tonnes in the next 30 days. [Guidance](#) gives further information on what plastic packaging you must include against the 10 tonne threshold.
- worked examples of passing both threshold tests are on GOV.UK at [Examples of tests and calculations for Plastic Packaging Tax](#).
- plastic packaging containing less than 30% recycled plastic is taxed at £200 per tonne. If you are over the registration threshold and already include 30% or more recycled plastic material in your plastic packaging, you still need to register but will not pay any tax.
- once you become liable for PPT, you will need to [keep accounts and records](#) to use as evidence when you [complete your quarterly tax returns for PPT](#).

All guidance for PPT is available on the GOV.UK [collection page](#).

# Legislation & Consultations

## Legislation:

The Primary Legislation for Plastic Packaging Tax is contained in and in section 84 and Schedule 12 of the Finance Act 2022.

There are several piece of secondary legislation [The Plastic Packaging Tax \(Descriptions of Products\) Regulations 2021](#) and [The Plastic Packaging Tax \(General\) Regulations 2022](#).

The [PPT Force of Law guidance](#) is now available. This provides the necessary legislative provision for the detailed administrative arrangements of the tax that have already been set out in guidance elsewhere, such as standard weighing methods.

**Policy & primary legislation consultations:** The government conducted two policy consultations on the design of the tax and a further technical consultation on the primary legislation before it was introduced by Parliament. Links to the consultations and their responses can be found below.

[HMT policy design consultation and summary of responses](#)

[HMRC policy design consultation and summary of responses](#)

[Technical consultation on PPT primary legislation](#)

## FAQs

Please find below some of the frequently asked questions about Plastic Packaging Tax. We encourage you to support business, by drawing on and sharing the resources supplied in these documents when answering these or other questions you may receive about the tax.

### Scope of the tax

#### ***How will I know if the plastic packaging that I manufacture, or import is taxable?***

There are broadly 2 types of plastic packaging subject to the tax. These are packaging components designed to be suitable for:

- use in the supply chain from the manufacturer of the good to the user or consumer to contain, protect, handle, deliver or present the goods, although it does not matter if it is used in the supply chain or by the end user; and
- single use by the consumer to contain, protect, handle, deliver, or present a commodity or waste.

There are certain types of packaging which are exempt or excluded from the tax. You can find more about these on GOV.UK: ['Check which plastic packaging is exempt from plastic packaging tax'](#).

The tax becomes chargeable when the plastic packaging component is treated as 'finished'. This means when it has undergone its last substantial modification.

You will need to consider whether you import finished plastic packaging, or if you carry out the last substantial modification in the UK. Guidance is available on GOV.UK to help you with this: ['get your business ready for the plastic packaging tax'](#).

#### ***What do you mean by a component?***

Packaging can be made up of several packaging components and are generally manufactured separately before being assembled into a packaging unit. Each component would be subject to the tax. As an example, a soft drink bottle is made up of 3 components, the bottle, the lid, and the label. Each component will need to include at least 30% recycled plastic for no tax to be charged.

Another example is cardboard packaging with a plastic window. The plastic window is a component in its own right and tax is charged on it. The cardboard box is a separate component and not taxed.

#### ***What do you mean by multiple material packaging?***

A packaging component that is made of multiple materials but contains more plastic by weight than any other single substance will be a plastic packaging component for the purposes of the tax.

For example, if a 10 gram packaging component is made of 4 grams of plastic, 3 grams of aluminium and 3 grams of cardboard, all 10 grams will be considered plastic packaging for the purposes of this tax. Likewise, if the 10 gram packaging component was 3 grams of plastic, 4 grams of aluminium and 3 grams of cardboard, none of the item would be taxable.

If the weight of plastic in the component is equal to the weight of another single material used, the component would not be considered as plastic for the tax.

***Are alternative plastics, such as biodegradables and compostables, in scope of the tax?***

Yes. Biodegradables and compostable plastic packaging components are plastic for the purpose of the tax.

The government has committed to work with industry and the research community to better understand the impact of using bio-based, biodegradable, and compostable plastics and will keep their tax treatment under review.

***Is my component integral to the product?***

Plastic Packaging Tax is not charged where the packaging is an integral part of the good. The packaging component is integral if the good cannot reasonably be used or consumed without it, and the packaging is discarded together with the good, or after the good has been used or consumed.

To view some examples of the types of packaging that is in and out of scope of the tax, please visit the examples page on GOV.UK: ['Check which plastic packaging is exempt from plastic packaging tax'](#)

[Reprocessing/types of recycling](#)

***What do you mean by recycled plastic?***

Recycled plastic is plastic that has been reprocessed from recovered material, by using a chemical or manufacturing process, so that it can be used either for its original purpose or for other purposes. This does not include organic recycling.

***What processes are considered mechanical reprocessing?***

Mechanical reprocessing would include processes like grinding, melting, and granulating. It is important that businesses ensure that claims made by a reprocessor about the recycled plastic are correct.

***I cannot get hold of the recycled plastic I need to use 30% - what can I do?***

The government recognises that 30% recycled plastic is an ambitious level but the tax and is designed to increase demand for recycled plastic and in-turn stimulate increased levels of recycling and collection of plastic waste.

***Do I need to purchase recycled plastic from an accredited re-processor?***

The re-processor does not need to be accredited. However, businesses will need to ensure that claims made by a reprocessor about the recycled plastic are correct.

***Does the reprocessing need to happen at another location to where the packaging is manufactured?***

We are aware that some businesses have their own reprocessing facilities to recycle scrap and regrind into recycled plastic. There are no requirements which prevent this happening by the same business or at the same location as where the packaging is manufactured. However, the plastic must be mechanically or chemically reprocessed to qualify as recycled plastic.

***Does scrap/regrind count as recycle?***

For plastic to qualify as 'recycled plastic' it must be plastic waste that's been recovered from a manufacturing process (pre-consumer plastic) or it must be plastic has been recovered from households or other facilities which can no longer be used for its intended purpose (post-consumer plastic).

We will not deem scrap or regrind recovered and reused during the manufacturing process, recycled plastic. It must be reprocessed to qualify. If regrind and scrap were allowed as recycled plastic, it would create adverse incentives for businesses to increase their waste which would undermine the objective of the tax.

***Can we use the mass balance approach to calculate the recycled plastic content?***

Chemically recycled plastic is an allowable source of recycled plastic for the purposes of PPT. However, calculations will need to reflect the actual amount of recycled plastic within the packaging.

Where plastic has been purchased in a mixed batch of virgin and recycled plastic, then only the actual proportionate amount of chemically recycled plastic can count towards the 30% threshold.

For example, a company purchases 100 tonnes of plastic, which is made up of 10 tonnes recycled plastic and 90 tonnes virgin plastic. They can only count 10% of that material as recycled plastic the rest would be considered virgin plastic for the purposes of the tax.

The government will keep this position under review.

[Who must account for the tax?](#)

***Who is responsible for PPT?***

Businesses that manufacture and import plastic packaging components (including plastic packaging that are already filled) are responsible for the tax.

***Who is the importer?***

For plastic packaging imported into the UK, the person on whose behalf the packaging is being imported must register, account for, and pay the tax. This will usually be the “consignee” on import documentation. Where a consignee can demonstrate that they are acting on behalf of another business that owns the goods (e.g., freight forwarders), then the owner will be the person who must register, account for, and pay the tax.

***For packaging manufactured in the UK, is the tax paid at manufacture or when it is sold to a customer?***

You must account for the tax on plastic packaging component that is ‘finished’. A component is ‘finished’ when it has undergone its last substantial modification.

When plastic packaging is sold onto a customer is not relevant for determining when you must account for the tax.

Further guidance on when plastic packaging is considered ‘finished’ is available on GOV.UK: [‘decide if you need to register for plastic packaging tax’](#).

***Will I need to pay tax on plastic packaging manufactured or imported before 1 April 2022?***

No. The tax applies to plastic packaging manufactured or imported into the UK from the 1 April 2022 onwards only.

***When does the tax charge arise / when is the packaging finished and what does last substantial modification mean?***

The business that must account for the tax is the one that ‘finishes’ the packaging component or imports the ‘finished’ packaging component. A component is ‘finished’ when it has undergone its last substantial modification.

The last substantial modification is the last manufacturing process that makes a change to the packaging component’s shape, structure, thickness, or weight. Examples include extrusion, moulding and printing. There are 4 processes that are excluded from being substantial modification. These are blowing from a preform, cutting, labelling, and sealing.

A substantial modification may take place as part of the same process as the packaging being filled. In these cases, the last substantial modification for the purpose of PPT would be the one before this final process.

For example, there are two manufacturers, one who is extruding the pre-form and one blowing the bottle. Blowing bottles from pre-forms is does not count as a substantial modification, so the component is finished and subject to PPT once the pre-form has been extruded.

Further guidance is available on GOV.UK: [‘decide if you need to register for plastic packaging tax’](#).

***How do I know if I perform the last substantial modification?***

If you do a process that is a substantial modification, or import plastic packaging components, you will need to consider whether you have performed the last substantial modification or imported a finished

component. You may need to work with your supply chain to determine whether you are responsible for manufacturing or importing the finished packaging component. If you do a process that is a substantial modification, or import plastic packaging components, and you do not have evidence that another business will perform the last substantial modification, you should account for the tax.

There is provision within Finance Act 2021 (section 70) to allow contracts to be adjusted by suppliers to require their business customers who subsequently convert the plastic packaging component into another chargeable plastic packaging component to provide the supplier with information about the conversion. Contracts can only be adjusted where not prohibited by current contract terms.

Packaging that is imported filled with goods will always be considered a finished component.

#### Exemptions, including transport packaging

#### ***I cannot use recycled plastic because of regulatory requirements around food/chemicals/cosmetics etc. Why is my product not exempt?***

The aim of the tax is to provide a clear economic incentive for businesses to use recycled plastic in the production of plastic packaging. Without being included in the tax, the areas where it is currently challenging to increase the level of recycled plastic would have less incentives to find new ways to overcome these issues.

#### ***What counts as transport packaging?***

Transport packaging, also known as tertiary packaging, is exempt from the tax where it is used in the delivery of goods into the UK. You do not need to account for it on your tax return, as long as it's either a:

- road, rail, ship or air container
- packaging component that is used to both:
  - transport multiple sales units or grouped packaging
  - prevent damage during transportation.

This exemption applies to transport packaging used for preventing damage during shipment to the UK.

#### ***Does transport packaging only apply to multiple sales units or can it apply to just one unit e.g., a car or an oven?***

Transport packaging refers to the packaging used to facilitate the handling and transport of a number of sales units grouped together. The packaging around a single item that is imported would not be treated as transport packaging.

#### ***What packaging does the medical exemption apply to?***

The immediate packaging of licensed human medicines is exempt from the tax. The exemption for the immediate packaging of human medicines, is for medicines recognised by the Medicines and Healthcare products Regulatory Agency (MHRA). Other medical packaging, for example the packaging used for medical devices, will be subject to the tax.

#### ***My packaging is reusable and is exported and reimported many times. Will I have to pay tax each time it's imported?***

The government does not want to penalise businesses who use reusable packaging such as plastic crates and pallets. Where these are exported and re-imported, they will need to account for the tax each time the packaging is imported into the UK but can claim relief each time it is exported. To do so, the taxpayer will need to obtain evidence from the exporter to demonstrate the fact that the packaging has been exported.

#### ***Are reusable crates transport packaging?***

The Plastic Packaging Tax primary legislation contained in Finance Act 2021 exempts transport packaging where it is used to import goods into the UK (see section 52(1)). The meaning of transport packaging is given in regulation 3(2)(c) of The Packaging (Essential Requirements) Regulations 2015 and includes road, rail ship and air containers.

You cannot read regulation 3(2)(c) in isolation and must read the regulations as a whole, as well as the power used to make those regulations. Where the crate is grouping a certain number of sales

units and can be sold as such to the final user or consumer or as a means to replenish the shelves at the point of sale, it is secondary packaging and is not transport packaging.

This means the crate should be treated as a packaging component subject to the tax when it is imported, but can be relieved from the tax when it is exported.

### Record keeping

#### **What records do I need to keep?**

You will need to keep records to show the total amount in weight of the packaging component, where applicable, the data and calculation used to determine the recycled plastic content and that the input material is recycled plastic, the weight of plastic packaging that is exempt and the reason for the exemption and the amount in weight of exported plastic packaging.

Additionally, if you manufacture or import packaging components which contain plastic but it's not the predominant material by weight, you may want to keep records to show the weight of all the materials used to manufacture the packaging to demonstrate the component is not taxable.

Further information and examples on record keeping are available on GOV.UK: ['record keeping and accounts for plastic packaging tax'](#).

#### **How will a liable business demonstrate to HMRC plastic packaging they manufacture, or import is not chargeable to the tax?**

Businesses will need to hold evidence to demonstrate that the tax is not chargeable on any packaging they manufacture or import where it is:

- plastic packaging that contains at least 30% recycled plastic
- plastic packaging that is exempt under the packaging for human medicinal products exemption
- packaging which contains plastic, but where plastic is not the predominant material by weight
- plastic packaging that has been permanently set aside for a non-packaging use

Businesses do not need to keep evidence of plastic packaging that is exempt under the transport packaging for imported goods exemption.

Many businesses already keep records of the products they manufacture including the amount of recycled plastic in their packaging, particularly in sectors where packaging is already regulated such as food and cosmetics. Some businesses also audit their supply chains to national and international standards. In line with other taxes, we will take a risk-based approach to compliance and where businesses are using related standards/schemes, it will give us greater assurance about the claims they are making.

HMRC will not be mandating specific records which need to be retained as evidence. You should keep any records and documents you have received or have produced that will be used to inform your tax return, including any exemptions or reliefs claimed. To support businesses, we have published guidance on [GOV.UK](#) giving examples of the type of records you will need to keep.

### VAT

#### **Is VAT applied before or after PPT?**

VAT is charged on the price of the good as normal. If businesses choose to pass on the cost of the Plastic Packaging Tax through higher prices, then VAT will be charged on the new, higher price of the goods.

### Registration

#### **When will businesses need to register for the tax?**

The registration service opened on 1 April 2022.

You need to register for Plastic Packaging Tax if you meet either of the following test:

- you expect to manufacture or import 10 or more tonnes of finished plastic packaging components in the next 30 days.
- you manufactured or imported 10 or more tonnes of finished plastic packaging components within the last 12 months

As the tax started on 1 April 2022, this second test works differently between 1 April 2022 and 31 March 2023. You only need to look back to 1 April 2022.

Further information on registration, including the link for the registration system once live, will be available on GOV.UK

### ***What packaging do I need to include towards the 10 tonnes threshold?***

The only packaging you do not count towards the 10 tonnes threshold when working out if you need to register for the tax or not is: transport packaging used to import goods into the UK; packaging used in aircraft, ship, and rail goods stores; packaging that's integral to the product; packaging where the packaging function is secondary to the storage function; and packaging designed primarily to be reused for the presentation of goods.

### **Tax returns and exports**

#### ***What information needs to go onto a return?***

The information you will need to provide on your quarterly return will include:

- the weight of plastic packaging you have manufactured or imported
- the weight of plastic packaging containing at least 30% recycled plastic
- the weight of plastic packaging subject to the medical exemption
- the weight of plastic packaging exported
- the amount of tax credits you are claiming
- the total amount of plastic packaging tax payable.

Further information can be found on GOV.UK at <https://www.gov.uk/guidance/completing-your-plastic-packaging-tax-return>.

#### ***How do I get tax relief on exported plastic packaging components?***

If you export the packaging yourself, you can defer your liability to pay the tax for up to 12 months. If someone else exports the packaging, you will need to account for the tax, but once the export has taken place and you have the records to show this you can claim a tax credit back on your next return.

#### ***What happens if I don't export my packaging within the 12 months limit?***

You will have 12 months from the date the packaging was manufactured or imported to export the packaging. If the 12 months elapses and the export has not taken place you will need to pay the tax on your next tax return. This is the same if you decide within the 12 months to release the packaging onto the UK market and not export it.

#### ***If I import plastic packaging, pay the PPT due, without deferring, and then export the packaging later can I still claim the PPT tax credits on export?***

You can claim a tax credit if you've paid Plastic Packaging Tax for packaging you have manufactured or imported which is then either:

- exported and you have records to show this
- converted into a different packaging component — this will stop the tax being paid twice

The tax credit must be claimed within 2 years of the packaging being either:

- manufactured
- imported
- converted into a different packaging

Once the packaging has been exported or converted into different packaging, and you have evidence to show this, you can account for the tax credit on your next tax return.

#### ***What evidence do I need to keep for direct exports?***

If a component has been exported, you must keep sufficient evidence that the export took place. You may need to obtain this from another business. Commercially sensitive information can be redacted, provided that the records make clear that the components were exported.

The evidence must show that the components have been exported, they must be either:

- a document for any other tax or duty
- another document, such as an export invoice

***What evidence do I need from my customers to claim a tax credit for subsequent conversion?***

If a component has been converted into a new component, you must keep sufficient evidence that the conversion took place. This could be the production records for the new components, showing that the original components were used. You must also give evidence to demonstrate if Plastic Packaging Tax is due for the new component.

***What evidence do I need from my customers to claim a tax credit for indirect exports?***

If a component has been exported, you must keep sufficient evidence that the export took place. You may need to obtain this from another business. Commercially sensitive information can be redacted, provided that the records make clear that the components were exported.

The evidence must show that the components have been exported, they must be either:

- a document for any other tax or duty
- another document, such as an export invoice

**Due diligence and compliance**

***What does due diligence mean?***

In general terms, due diligence is the appropriate reasonable care a business exercises when entering into business relationships or contracts with other businesses. It is a series of checks to identify and manage any risk that a business may have within a transaction or supply chain. Reasonable care is using sound judgement or acting in a sensible manner. The actual due diligence carried out by a business should be proportionate to the level of risk it identifies.

***How do I complete sufficient due diligence?***

You should carry out due diligence checks in respect of Plastic Packaging Tax if you manufacture or import plastic packaging components, or purchase them from another business. Due diligence checks will help protect your business if any business you trade with avoids or evades PPT, or does not comply with the requirements for PPT. You should keep records of any checks you do.

Further guidance on what constitutes sufficient due diligence is available on GOV.UK: [‘how to make due diligence checks for plastic packaging tax’](#).

***How will HMRC ensure that businesses comply?***

HMRC has developed a comprehensive compliance strategy which is based on HMRC’s general approach of “promoting compliance”, preventing and responding to “non-compliance”.

HMRC has a range of enforcement and inspection powers to ensure compliance with the tax and will only resort to using tougher sanctions where businesses seek to deliberately evade the tax.

***How will HMRC support businesses to get the tax right?***

HMRC understands this is a new tax and businesses want reassurance they are preparing appropriately. We are working closely with industry to help businesses understand and be able to comply with the requirements. As with other taxes, we will do all we can to help businesses comply with the tax. We know that some businesses will need help with understanding their tax liabilities and others will seek to evade paying it. We will help businesses get it right at each step and will only resort to using enforcement powers where needed.

**Weighing/calculating recycled content etc**

***How do I weigh tape used on imported packaging – it will vary?***

We have outlined the different weighing methods you can use to determine the weight of a packaging component on [GOV.UK](#)

We recognise that given the unique properties of tape, the amount of tape applied to goods can vary, and arriving at the exact weight if other materials such as cardboard are stuck to it, may be more challenging. Where a business can demonstrate that they’ve taken reasonable steps to arrive at the weight of the tape, HMRC will not penalise them for this.

This could mean measuring the amount of tape applied to a product and comparing to unused tape and/or regularly checking the weight being used remains indicative.