



HM Revenue  
& Customs

# **Plastic Packaging Tax: Summary of Responses to the Policy Design Consultation**

November 2020

# Contents

1. Introduction.....	3
2. The scope of the tax .....	6
3. Liability for the tax.....	12
4. Excluding small operators ('de minimis').....	18
5. Evidence requirements .....	20
6. Exports .....	23
7. Registration, returns and enforcement.....	26
8. Understanding commercial practices.....	29
9. Assessment of impacts.....	29
10. Next steps.....	29
<b>Annexe A: List of stakeholders consulted.....</b>	<b>30</b>

# 1. Introduction

- 1.1 At Budget 2018, the government announced that from April 2022, it will introduce a world leading plastic packaging tax (hereafter, 'the tax'). The tax will encourage the use of recycled rather than new plastic within plastic packaging. It will create greater demand for recycled plastic, and in turn stimulate increased levels of recycling and collection of plastic waste, diverting it away from landfill or incineration.
- 1.2 This document marks the latest stage in the consultation process. So far, the government has:
  - Held a [Call for Evidence](#) (March 2018) to explore how the tax system or charges could be used to tackle single-use plastic waste and published a [Summary of Responses](#) (August 2018).
  - Launched a [Consultation](#) seeking views on the initial tax design (February 2019) and published a [Summary of Responses](#) (July 2019).
- 1.3 At Budget 2020, the government announced that the rate of the tax will be £200 per tonne of plastic packaging which does not contain at least 30% recycled plastic. This will apply to plastic packaging which has been manufactured in, or imported into, the UK. Once the tax is introduced, the government will keep the rate and the 30% recycled plastic threshold under review to ensure the tax remains effective in increasing the use of recycled plastic.
- 1.4 At Budget 2020, in response to feedback from the previous consultation, the government announced that it will:
  - Extend the scope of the tax to include imported filled plastic packaging that does not contain at least 30% recycled plastic content, rather than just imported unfilled plastic packaging.
  - Exempt businesses that manufacture and/or import less than 10 tonnes of plastic packaging in a 12-month period from being liable for the tax. This will ensure the administrative burden and cost of collecting the tax are not disproportionate to the environmental harms the tax seeks to address.
- 1.5 The tax will complement the reformed Packaging Producer Responsibility Regulations. These reforms will encourage businesses to design and use plastic packaging that is easier to recycle and discourage the creation of plastic packaging which is difficult to recycle. They will also make businesses responsible for the cost of managing the packaging they place on the market when it becomes waste. These measures, together with the government's proposals to increase consistency in household recycling collections across local authorities and businesses, will increase the supply of easier-to-recycle plastic. The government believes that tax and regulatory reform together will provide businesses with the right incentives to recognise the impact of their plastic packaging decisions and drive the development and use of more sustainable

packaging. The tax and regulatory changes are being delivered separately given the high level of complexity any combined system would bring. However, the government will continue to ensure that the tax and reformed packaging regulations work in a complementary way and support the move towards a more circular economy.

## Current Consultation

- 1.6 On 11 March 2020, the government launched a further [consultation](#) seeking views on proposals relating to the more detailed design, implementation and administration of the tax. Originally due to close on 20 May 2020, the government extended the consultation by 3 months to give stakeholders more time to respond given the impact of the Covid-19 pandemic.
- 1.7 To ensure the tax meets its environmental objectives, and takes account of business burdens and UK competitiveness, the government sought views on the following areas through the consultation:
  - The scope of the tax
  - Liability for the tax
  - Excluding small operators ('de minimis')
  - Evidence requirements
  - Exports
  - Registration, returns and enforcement
- 1.8 The government also sought to refine its assessment of the impact of the tax.
- 1.9 A number of elements of the design of the tax, such as the rate of the tax, recycled content threshold, the level of the de minimis threshold and widening of the scope to include filled packaging had already been announced and were not within the scope of this consultation.
- 1.10 A total of 291 written responses were received and the government is extremely grateful to everyone who took the time to contribute. During the consultation period, government officials held over 80 meetings and events, including with representatives from packaging manufacturers, retailers, environmental charities, the Devolved Administrations, and other interested parties to discuss the proposals in greater depth.
- 1.11 The responses to the consultation agreed with the majority of the government's proposals while raising important points about some areas of the design. The government's detailed response is set out in this document, taking on board stakeholder feedback and setting out how this has shaped the tax design. This includes:
  - Clarifying the tax point to support UK competitiveness
  - Confirming an exemption for the immediate packaging of licensed human medicines, given the unique circumstances related to this packaging and the potential impact on human health if such packaging was included in the tax

- Not pursuing the proposal for Registered Export Premises given feedback around the practical challenges of using the scheme, though proceeding with other forms of export relief
- Retaining the proposed position for transport packaging in use on imports and exports to simplify administration and assurance and based on the limited evidence of substantial impacts on UK competitiveness, but keeping this under review.

# Responses

## 2. The scope of the tax

2.1 This chapter sought views on the government's updated proposals on how to define key terms that will be used in the tax, as well as finalising certain elements of the scope of the tax and whether it is feasible to create a limited exemption for some of the plastic packaging used for licensed human medicines.

**Q1. Do you agree with the revised definition of plastic, which removes the 'main structural component' test and limits the exclusion to 'cellulose-based' polymers? Please outline your reasoning.**

2.2 There was a mixed response to this question with a largely balanced split between those in favour of the proposed definition and those who raised concerns.

2.3 Many of those who opposed the proposal based their response on a more general view of the scope of the tax. For example, a number of respondents highlighted that biodegradable and compostable plastics should not continue to be captured within scope of the tax, or that packaging with only a minority proportion of plastic should not be excluded. A number of respondents also pointed to challenges relating to regulatory requirements such as food standards and their interaction with the tax, as some packaging manufacturers could not meet their current wider regulatory standards without their products also becoming liable to the tax.

2.4 Of the comments which specifically related to the government's proposed amendments to the definition of plastic, the main concerns raised were the potential difficulties which might arise from misalignment with the EU's definition and that the proposals might still create opportunities for novel polymers to be developed to circumvent the tax. There was also a general call for greater clarity on the government's rationale and the implications on the scope of the tax from the proposed amendments.

### Government response

2.5 The government recognises the concerns raised by a number of stakeholders over misalignment with the EU's definition. However, as the UK has now left the EU, and taking into consideration that the EU definition is currently in flux but with no formal proposal to adapt the definition, the government has decided to proceed with a revised definition of plastics as per the consultation. This will provide greater longer-term certainty for businesses.

2.6 The draft legislation accompanying publication of this document defines "plastic" as a material consisting of a polymer, other than a cellulose-based polymer that has not been chemically modified, to which additives or other substances may have been added.

- 2.7 As set out in the consultation, the original qualification of ‘main structural component’ is superseded by the government’s proposed treatment of multi-material packaging. Under this, all packaging products where plastic is the largest material by weight, regardless of whether the plastic element is the main structural component, are within the scope of the tax. Therefore, its removal simplifies the definition.
- 2.8 The proposed narrowing of the exception to only cellulose-based polymers sought to address concerns that the original definition created opportunities for loopholes, while still ensuring that materials such as paper and card will not be captured. However, the government notes the requests for greater clarity of both cellulose-only polymers and the definition of ‘not chemically modified’, and the implications for the scope of the tax. This will be set out clearly in guidance to be published in advance of the tax commencing.
- 2.9 The government will continue to consider the evolution of technology and international definitions and will keep these under review given the potential to create loopholes or unintended consequences within the tax.
- 2.10 The government response relating to biodegradable and compostable plastics which were mentioned by respondents under the revised definition of plastic is detailed in the response to question 5 at paragraph 2.33 below.

**Q2. Do you agree that packaging-type products that do not fulfil a packaging function until they are used by the end consumer should be included in the tax unless they are for longer term storage? Please outline your reasoning.**

- 2.11 The government received a range of responses to this question. Some of those who supported the proposal did so because it excluded plastic products used for longer term storage whereas some of those who opposed it did so because the proposal did not go far enough, arguing that all plastic products used as packaging or containers should be included in the tax.
- 2.12 A significant number of those who opposed the proposal highlighted the difficulty in defining what is meant by a longer-term storage item as opposed to a packaging item, for instance an ice cream tub that can be re-used by a consumer as a storage unit.
- 2.13 Some manufacturers argued that the definition of packaging should align with that used within the Producer Responsibility Obligations (Packaging Waste) Regulations 2007. This would mean that products such as cling-film which are purchased by a consumer as products in their own right would be excluded from the tax as they are not at the point of purchase being used as packaging.

**Government response**

- 2.14 The government has decided that packaging-type products that do not fulfil a packaging function until they are used by the end consumer will be included in the tax. The government maintains that this will be simpler for businesses to administer than accounting for these products separately to other equivalent packaging at the point of production or import. The government recognises that this is different to the current Packaging Producer Responsibility (commonly

referred to as 'Packaging Recovery Note', hereafter 'PRN') obligations, but also that differences between the design of the tax and the PRN obligations mean that a different approach is required. For example, the tax will have quarterly reporting periods compared to the longer time businesses have to determine product use and report their annual PRN obligations.

- 2.15 The government has also decided not to exclude plastic packaging items that could also be characterised as longer-term storage items due to the difficulties in distinguishing between them and other types of packaging at the point of manufacture or import. It is also the case that their use as storage items is not always certain when they are sold to the users and inclusion in the tax will encourage more recycled content to be included in these products.
- 2.16 By having products that do not fulfil a packaging function until they are used by the end consumer within the scope of the tax, the government recognises there is a need to avoid capturing products which are not plastic packaging but could otherwise fall within the definition as they complete some form of containment, protection, handling, delivery and/or presentation function, e.g. plastic trunking to contain wires or a plastic handbag. The government will introduce legislation clarifying where plastic packaging intended for use by a consumer will be in the scope of the tax. Further illustrations of this will be provided in guidance to help taxpayers understand their obligations.

### **Q3. Do you have any observations on the government's proposed approach to excluding plastic packaging used to facilitate the transport of imported goods?**

- 2.17 A significant majority of the respondents had observations on the proposed approach. A number of respondents thought that information on the nature of transport packaging used for imports would be hard to obtain for accurate calculation of the tax given existing industry practices, although some noted that there is a consideration of the weight of such packaging when calculating PRN obligations.
- 2.18 The main concern expressed by respondents was the potential for the proposal to, in principle, distort the market and favour transport packaging used to facilitate imports by exempting it from the tax, whilst taxing such packaging that is produced domestically or imported as a product itself. Respondents did not provide evidence of a substantial scale of this issue in practice. Some suggested that to create a more level playing field all transport packaging should be excluded or that all should be taxed, though there were no detailed suggestions of how to overcome the practical challenges to achieve this.

### **Government response**

- 2.19 The government notes the feedback from those respondents who agreed with the proposal to exempt transport packaging on imported products because of the disproportionate administrative burden for businesses to track on importation. Although some data is collected currently by businesses, the requirement for taxpayers to collate and keep records of data such as weight, recycled content and largest material by weight, required to accurately calculate the tax liability across all transport packaging is highly burdensome. For transport packaging



which is applied and removed throughout the transport process, the importer will often have little to no control over, or even knowledge of, the amount or type of transport packaging. In addition, the concerns raised on potential market distortion are noted by the government, though the government also recognises that no evidence was provided of the substantial scale of this issue in practice or ways to overcome the practical challenges of taxing such packaging.

- 2.20 To simplify administration and assurance, to reduce business burdens, and given limited evidence of substantial impacts on UK competitiveness, the government will proceed with its proposal and exclude transport packaging in use on imports from the tax, such as pallets and shrink-wrap. The proposed approach for imports combined with the approach on exports (see question 25 for further information) also allows all reusable plastic transport packaging in use to flow in and out of the UK without having to interact with the tax, limiting business burdens. Where packaging is imported as a product itself, i.e. it is not in use as transport packaging, it will be subject to the tax, just as the domestically manufactured equivalent will be. The government will keep this exclusion under review and will seek to act if further evidence suggests a significant disadvantaging of UK manufacturers, or if new processes are developed to track the information required to account for the packaging in the tax.

**Q4. Do you think it is feasible to provide evidence that packaging has been commissioned for use as immediate packaging for licensed human medicines at the time the tax is chargeable? If not, please explain why.**

- 2.21 There was a mixed response on this complex issue but more respondents agreed it was feasible than disagreed. Many respondents felt they did not have the expertise to comment on this question and of those who did comment, many emphasised that safety is the paramount concern here. The majority of those who responded to the question agreed that the exemption is feasible because medical packaging is fully traceable and documented throughout the supply chain in order to meet existing regulatory requirements. Stakeholders advised that where business practices may not always exist today to meet the evidential requirements of the tax, those practices can be modified so that at production or import records can be provided and kept showing plastic packaging is for a specific licensed human medicine. Exemption claims can then be substantiated by HMRC with product licence numbers centrally held by the appropriate regulator.
- 2.22 Of those who disagreed that there should be an exemption for licensed human medicine packaging, some considered that the packaging used in medicines is excessive. Others felt that there should not be a special exemption for medicines because all packaging with less than 30% recycled content should be taxed.

**Government response**

- 2.23 The government recognises that this is a complex and difficult issue. The government is grateful for the evidence which the pharmaceutical and healthcare sector provided, based upon which it is confident that this exemption is feasible to operate. The government therefore confirms that an exemption for the immediate packaging of licensed human medicines will form part of the tax and

will continue to work on the further details with the sector and the regulator in advance of introducing the tax.

**Q5. Would the proposed exemption cause any market distortion or other unintended consequences? If yes, please provide more details.**

- 2.24 Again, there was a mixed response to this question with many respondents who either did not know or gave no answer.
- 2.25 Of those who thought the exemption for the immediate packaging of licensed human medicines could be market distorting, many highlighted that other safety issues and regulation also applied to other product packaging, most notably for food, medical devices and dangerous goods but also cosmetics, veterinary medicines and toys.
- 2.26 Of those who did not think an exemption would be market distorting, some highlighted that such packaging can be a discrete market which is in limited competition with other packaging markets given the specialised nature of such packaging. Many were concerned about the pass-through costs to the NHS. A small number thought that the exemption should be extended to medical devices.

**Government response**

- 2.27 The government acknowledges the concerns that have been expressed regarding the potential for market distortion caused by a narrow exemption for the packaging of licensed human medicines and the feedback that licensed medicines occupy a discrete market segment and are not in direct competition with other product types. With this in mind, the government has reached a view that it does not think the evidence demonstrates that such an exemption will have market distorting effects, but it will keep this under review.

**Other exemptions**

- 2.28 In response to stakeholder views throughout the development of the tax proposals the government has considered the case, including the rationale and feasibility, for providing exemptions for other types of packaging where it is particularly challenging to include recycled plastic. The aim of the tax is to provide a clear economic incentive for businesses to use recycled material in the production of plastic packaging. Including these types of packaging maintains the incentive to find new ways to overcome these issues and recognises the negative environmental impact of plastic packaging that does not include at least 30% recycled plastic.

**Medical devices packaging**

- 2.29 The government has completed extensive engagement with the medical industry and is grateful to all those stakeholders who took time to discuss and send information to us on this issue. The government understands that the testing and regulatory requirements for the packaging of medical devices varies depending on the function of the device. The government also notes that many stakeholders within industry agreed that exempting packaging of all medical devices could be

too far reaching given the packaging of some medical devices could safely include recycled plastic.

- 2.30 Unlike licensed human medicines, there is currently no consistent unique reference numbering system for medical devices; there is no central database of medical devices on the UK market administered by a competent authority; and a scope which would provide appropriate boundaries for definitions is not clearly defined in regulations. This therefore presents significant challenges relating to scope, compliance and assurance. After carefully considering the rationale and feasibility of an exemption for medical devices packaging, and taking into account the barriers and challenges that have been identified, the government will not be including such an exemption. However, the government will keep this under review as factors influencing the feasibility risks change. In particular, the government notes the work of the Medicines and Healthcare products Regulatory Agency to develop a central register of UK medical devices and will continue to engage with the sector and other interested parties about this.

### **Dangerous goods packaging**

- 2.31 The government acknowledges the regulatory challenges of including recycled content in Intermediate Bulk Containers (IBCs) used to transport dangerous goods and has undertaken significant engagement with industry and regulators on this issue. The government notes that IBCs are manufactured/used/reused for the movement of dangerous goods and non-dangerous goods alike, and that there is no single regulatory database to enable compliance checks on IBC markings. Given both the inability to trace IBCs, and their widespread mixed use for dangerous and non-dangerous goods, the government will not be pursuing an exemption at this time.

### **Food packaging**

- 2.32 Many types of food packaging already include recycled plastic and the government believes an exemption could undermine the incentive to develop new food safe recycling processes. Without being included in the tax, the types of food packaging where it is currently challenging to increase the level of recycled content would have fewer incentives to find new ways to overcome issues for including recycled material in the production of plastic packaging. HMRC and HM Treasury officials will continue to work with the regulators in this area to monitor progress.

### **Alternative plastics e.g. bio-based, biodegradable and compostable**

- 2.33 As set out in the 2019 consultation, the government believes that alternative plastics can play a role in addressing plastic waste if used in the right circumstances. However, further evidence is needed on the impact of widespread adoption of such materials, and it is right to include them within scope of the tax at this stage. As part of the Bioeconomy Strategy, the government is working with industry and the research community to better understand the impact of using bio-based, biodegradable and compostable plastics. Following the conclusion of the Strategy, the government will consider further these plastics in relation to Plastic Packaging Tax.

## 3. Liability for the tax

- 3.1 This chapter sought views on who the chargeable person will be for the tax, and when the tax will become chargeable.

### **Q6. Do you agree the proposed charging conditions will ensure that the UK manufacturer of plastic packaging is liable for the tax? If not, please explain why.**

- 3.2 The majority of respondents answering this question agreed that the proposals for the chargeable person will ensure the UK manufacturer of plastic packaging is liable for the tax. Some respondents noted that the manufacturer is in the best position to know the composition of the product and therefore the tax liability.
- 3.3 A number of respondents expressed concern about the tax point for domestically manufactured plastic packaging differing from that for imported plastic packaging. In particular, respondents highlighted that any tax applied to plastic packaging before it is a finished item will disadvantage UK manufacturers as there will be tax paid on certain wastage which will not be due on imported finished plastic packaging.

### **Government response**

- 3.4 Noting the substantial agreement with the proposals, the government will provide detailed charging conditions in legislation.
- 3.5 The government is grateful to stakeholders who provided detailed information on manufacturing processes, including costs, and agree with the need to protect UK competitiveness. In response to this, the government will clarify in legislation that the tax will be applied to domestically produced goods at final stage conversion on finished plastic packaging components. As covered in more detail by question 7 below, this involves allowing ancillary processes which create finished packaging components to take place prior to the tax point including where there are multiple converters in the supply chain.

### **Q7. Do you foresee any issues for specific packaging components due to the proposed approach of disregarding further ancillary processes for the purposes of the tax? Please explain what these issues are.**

- 3.6 Nearly half of the respondents who answered this question were concerned about this issue. For example, as with question 6, stakeholders stated that there is wastage of plastic material during some of the ancillary processes that would have tax paid on it, putting UK manufacturers at a disadvantage compared to imported plastic packaging manufactured overseas. Manufacturers of plastic film raised concerns about the liability for their products as it is not always clear at the point of production whether the material will be used for packaging or an alternative purpose. Other feedback received was that, for some packaging at least, one or a combination of ancillary processes are essential to create a finished packaging product. In addition, feedback also suggested that ancillary processes are often completed by the original manufacturer or are close to the original manufacturing process. A number of respondents suggested ways to

overcome this issue, including considering the packaging at 'final conversion' or when it is a 'finished item'.

### Government response

- 3.7 The government notes the volume of feedback on this issue which has been considered alongside the risks of not discouraging wasteful processes or pushing the tax point away from manufacturers who add recycled content to packaging. This is balanced against the implications of disregarding the ancillary processes and the wastage involved, including the risk to UK competitiveness highlighted by stakeholders. It is clear from the responses to the consultation that ancillary processes are needed for some packaging to enable it to be considered a finished packaging component and consultees consider that only after ancillary processing should the packaging be taxable. The government also recognises the previous general agreement with the liability being placed on manufacturers rather than further down the supply chain, for example with packers or fillers.
- 3.8 Given the concerns raised and to support UK competitiveness, the government has decided that the tax point should arise at the final stage of conversion, after ancillary processing, but before the packaging is packed or filled. Guidance on ancillary processes will be published before the tax is introduced. However, the government will continue to encourage businesses to take all steps they can to reduce the amount of waste created by their manufacturing processes more widely.

### **Q8. Do you have any observations on the proposed treatment of imports of plastic packaging, particularly linking the tax point to “first commercial exploitation” i.e. when it is controlled, moved, stored, is subject to an agreement to sell, or otherwise used in the UK in the course or furtherance of business?**

- 3.9 Most respondents agreed that the point of first commercial exploitation was the logical tax point for all imported plastic packaging (i.e. filled and unfilled), given that the party who carries this out would likely have control over the packaging and the simplicity benefits of drawing on approaches taken in other taxes. The extension of the scope of the tax to include imported filled plastic packaging was welcomed by over two-thirds of those answering this question.
- 3.10 Some stakeholders raised concerns regarding difficulties with the obligations placed on taxpayers to provide evidence of the amount of recycled plastic in imported plastic packaging and others highlighted that it would be helpful to provide further clarification of what non-commercial use was and how this interacted with the 'de minimis' calculation.

### Government response

- 3.11 The government notes the concerns raised regarding evidence obligations placed on taxpayers importing plastic packaging. The government takes the view that imported plastic packaging should adhere to the same controls for tax purposes as packaging manufactured in the UK, and where recycled plastic has

been added, it is the responsibility of the taxpayer to exercise due diligence and hold the necessary evidence.

- 3.12 The government recognises the need for more detail on how the import processes will work in practice, and guidance will be published in due course. Draft legislation released alongside this document clarifies the person acting in the course of a business on whose behalf plastic packaging is imported, will be liable to pay the tax.

**Q9. Do you agree the “consignee” on import documentation is likely to be the taxable person for imports of plastic packaging? In what scenarios might someone else be the person on whose behalf the plastic packaging is commercially exploited?**

- 3.13 There were high levels of agreement to this proposal from respondents to this question.
- 3.14 A small number of respondents highlighted that the consignee is sometimes the freight forwarder or distributor of the goods who are acting on behalf of the person who commercially exploits the plastic packaging. Across question 8 and 9, respondents highlighted that it would be important to have sufficient enforcement of liability on overseas sellers, including those operating through online marketplaces.

**Government response**

- 3.15 The government welcomes the information received from respondents that the consignee will likely be the taxable person for imports of plastic packaging. The government agrees that where a consignee can demonstrate that they are acting on behalf of another business that actually controls the goods, then that other business will likely be the taxable person.
- 3.16 The government also agrees that it is important to ensure that overseas sellers account for the tax as well as domestic manufacturers and importers. Overseas taxpayers will be required to prove the recycled plastic content of packaging they import into the UK and the evidence standards will be the same as for UK businesses who import plastic packaging. Where any importer is unable to prove this to a satisfactory standard, they will have to pay tax on the packaging. In addition, the draft legislation published alongside this summary document includes powers to make regulations regarding UK tax representatives for overseas businesses liable for the tax. This representative could be held jointly and severally liable for the debts of the overseas business and will act as a point of contact in the UK for the government in collecting amounts due from the overseas business.

**Q10. Do you agree that packaging that is damaged after the tax has become due should not be relieved? If not, please explain why you think this packaging should be relieved.**

- 3.17 There was a mixed response to this question, with some respondents arguing against taxation of unusable packaging while others highlighted that damaged packaging has the same environmental cost as undamaged packaging.

## Government response

- 3.18 The government believes that relieving packaging which is damaged after passing the tax point, for example a finished plastic packaging product that is either damaged in transit or fails quality assurance, would undermine the environmental objectives of the tax because during the manufacturing process there would be less incentive to include recycled plastic and intends to proceed with the stated policy.

### **Q11. Do you foresee any difficulty or added costs with the proposal for the taxable person to incorporate the amount of Plastic Packaging Tax onto the sales invoice, and if so, could this information be provided to customers in any other way?**

- 3.19 There was broad support for this proposal, with many respondents noting that increased transparency of the tax would be a good thing, and there was a suggestion made by some that it should be shown on all invoices throughout the supply chain for this reason. Many respondents acknowledged that there would be a one-off cost for software changes to meet this requirement. In detailed industry engagement, some stakeholders flagged that the software change would be significant if it needs to be applied at the till for all receipts from taxpayers who manufacture or import plastic packaging and directly sell to individuals.

## Government response

- 3.20 The government agrees that it will aid transparency to show the amount of tax paid on the invoice issued by the taxable person, and further incentivise businesses to incorporate recycled plastic and reduce their costs. The government considers mandating this only for taxpayer invoices is reasonable given the complexities of supply chains and the lack of unique identifiers on plastic packaging.
- 3.21 Having considered the one-off cost required to update software in some cases, by making this requirement clear now, the government believes businesses have sufficient time to build this change into their programme of system updates ahead of the tax commencing. However, the government does understand the impact this could have on UK retailers who would have to show very small amounts of plastic packaging tax on receipts, so this requirement will be for sales from taxpayers to business customers only.

### **Q12. Are the proposals for joint and several liability reasonable? If not, please say why.**

- 3.22 Half of those answering this question found the proposals reasonable, while just over a third had concerns. By far the most common concern was the need for a way of verifying recycled content of imported packaging in order for UK importers to avoid liability for misdescribed items. Some respondents also raised that it would be helpful to have further information about what constitutes due diligence in relation to joint and several liability, to help better understand potential business burdens with the system.

## Government response

- 3.23 The government intends that joint and several liability or secondary liability will be applied where a person knew or had reasonable grounds to suspect that the tax had not been accounted for. Therefore, if for example an importer of a product confirms that the tax is not due, and their customer has taken reasonable steps to verify this, the customer will not be held liable. The government will work further with the sector on what constitutes due diligence in establishing whether the tax has been properly accounted for and will publish guidance on this in due course. The exception is that for group registrations, all members of the group will be held jointly and severally liable for all the debts of all group members, as set out in the consultation.

### **Q13. Do you envisage any problems with extending joint and several liability to online marketplaces and fulfilment house operators who knew, or had reasonable grounds to suspect that the tax had not been accounted for on sales made through their platform?**

- 3.24 Under a fifth of respondents to this question foresaw issues with the proposals. The main concern cited was the difficulty for fulfilment houses in determining the recycled plastic content of the packaging for many different products.

## Government response

- 3.25 In response to the concerns raised, the government intends to limit joint and several liability for tax not accounted for on sales made through their platform to online marketplaces and fulfilment houses where they knew that clients are not complying with the tax and have not taken steps to ensure compliance or to stop dealing with that particular client. The government will work further with the sector on what constitutes due diligence in establishing whether the tax has been properly accounted for and will publish guidance on this in due course. All such businesses will have ample opportunity to avoid liability even if products or packaging have initially been misdescribed to them.

### **Q14. Will extending joint and several liability to third-party fulfilment house operators and online marketplaces be sufficient to deter overseas sellers from non-compliance with the tax? If not, what other steps should HMRC consider?**

- 3.26 Over a third of respondents to this question believed that while joint and several liability would have an impact, further measures to ensure compliance by overseas sellers would be required. Subjecting overseas sellers to the same scrutiny as domestic businesses and ensuring that claims about recycled plastic content of packaging made by overseas sellers can be verified were both mentioned by many.

## Government response

- 3.27 The government agrees that extending joint and several liability to third-party fulfilment house operators and online marketplaces needs to be supplemented with obligations on overseas taxpayers. Overseas taxpayers will be required to prove the recycled plastic and other content of packaging they import into the UK



and the evidence standards will be the same as for UK businesses who import plastic packaging. Where they are unable to prove this to a satisfactory standard, they will have to pay tax on the packaging. In addition, regulations will be made regarding the requirement for overseas businesses liable for the tax to have a UK tax representative. UK tax representatives are used in many tax regimes as a point of contact in the UK for the government to use in collecting amounts due from the overseas business. The government will also continue to monitor emerging technology in this area including advances in recycled content verification systems.

## 4. Excluding small operators ('de minimis')

- 4.1 This chapter explained the proposed exclusion of businesses that manufacture or import less than 10 tonnes of plastic packaging, and sought views on the guidance, record-keeping and tests to be used to determine whether the de minimis level has been met or not.

### **Q15. Do you agree with the proposed guidance and tools to help business determine if they are above or below the de minimis? What other help could the government provide?**

- 4.2 Nearly two-thirds of respondents to this question agreed with the proposed guidance and tools for determining whether a business fell below or above the de minimis level.
- 4.3 By far the most common reason cited for disagreeing was that there should not be a de minimis level for the tax at all and that all businesses manufacturing or importing plastic packaging should be included in scope to avoid undermining the environmental objectives of the tax rather than identifying problems with the guidance and tools.

### **Q16. Do you agree with the approach to record keeping for businesses below de minimis? If you disagree, please suggest what alternative approaches would be more appropriate and why.**

- 4.4 Over half the respondents to this question agreed with these proposals, with just over a quarter disagreeing.
- 4.5 As with the previous question, disagreement with the de minimis itself was a common reason for a negative response. A number of respondents felt that businesses below the de minimis should be subject to the same record keeping requirements as those paying the tax to ensure a consistent approach. The need for very clear guidance for small businesses on the record keeping requirements was also mentioned several times.

### **Q17. Do you agree with the proposed forward and backward look tests to apply the 10 tonne threshold? If you disagree, please suggest what would be more suitable and provide evidence to support your view.**

- 4.6 Just under half of respondents to this question were in agreement, while around a third were not. While opposition to any de minimis at all was one factor in this split response, many respondents called for more clarity on the tests.

### **Government response to questions 15, 16 and 17**

- 4.7 The government welcomes the substantial support for these proposals.
- 4.8 While the government is sympathetic to the minority of respondents opposed to the de minimis, a balance needs to be struck between the environmental

objectives of the tax, and the need to minimise compliance costs and administrative burdens on businesses who would likely pay very little tax and have such a small impact on the overall volume of recycled plastic used in packaging. Similarly, the government maintains the view that minimising additional administrative burdens on small businesses who are least equipped to deal with them is a compelling reason for simpler record keeping requirements for businesses below the de minimis level, and for creating forward and backward look tests that are as simple as possible. This is balanced against the need to limit potential compliance risks.

- 4.9 Accordingly, the government maintains that a de minimis for the tax is the correct approach and will continue to work with stakeholders on the development of the guidance and tools proposed.
- 4.10 The government will provide further clarity on the forward and backward look tests within guidance which will be published before the tax comes into force.

## 5. Evidence requirements

- 5.1 This chapter sought views on the government's updated proposals to help businesses fulfil their Plastic Packaging Tax obligations and safeguard the tax from avoidance and evasion.

**Q18. Do you agree with the government's proposal to restrict calculations of recycled plastic content to approved methods? If not, please explain why. What methods other than the proposed mass balance approach should be considered?**

- 5.2 Well over three-quarters of respondents to this question agreed with the government's proposal that mass balance is the most appropriate approach. Some respondents suggested that whilst this approach is likely to be suitable for most users, an alternative method for certain processes should be allowed within specified guidelines, for example for chemical recycling.

### Government response

- 5.3 The government understands that there are different methods for applying the mass balance approach. As set out in the consultation, the calculation must be based on a production run or units that are manufactured continuously by a single production line.
- 5.4 Given that no viable alternative methods have been put forward, suggested or proposed by the respondents, the government will be proceeding as set out in the consultation document. The government acknowledges comments regarding advances in technology, and more specifically for chemical recycling. All respondents who mentioned chemical recycling agreed with the mass balance approach but cautioned flexibility may be needed in the future. The government will continue to monitor developments in this area.

**Q19. Where businesses are importing plastic packaging with at least 30% recycled content, will it be feasible for them to obtain the mass balance evidence from overseas manufacturers? What other ways could importers demonstrate the proportion of recycled plastic?**

- 5.5 Although around a quarter of respondents disagreed, around half of those responding to this question agreed that this is feasible, and many highlighted the importance of having a level playing field for imported and domestically manufactured plastic packaging.
- 5.6 Some concerns were raised over a potential additional burden in having to obtain sufficient evidence from an overseas supplier or manufacturer, especially in cases where a business is handling multiple lines from multiple suppliers.

### Government response

- 5.7 The government welcomes the agreement that this evidence requirement is reasonable, whilst noting in some cases it will require importers to gather new information for multiple lines and from multiple suppliers. However, the

government is of the view that where an importer believes their packaging contains recycled plastic, they will need to exercise due diligence and hold satisfactory evidence to that effect.

- 5.8 The government recognises that achieving equivalence of evidential requirements for UK and overseas manufactured products was a common theme in discussions and responses from stakeholders throughout the consultation period. The government will therefore proceed with this proposal on the basis of industry support and in line with its commitment to ensure a level playing field.

**Q20. Do you agree with the government's proposed method for calculating the weight of the packaging? If not, please explain why and how you would calculate it.**

- 5.9 Most respondents agreed with the government's proposed method and many welcomed its alignment with the current Packaging Producer Responsibility Regulations as this should help ease any additional administrative burden. Several respondents suggested that the weight of packaging products can be rechecked and verified on quarterly basis and this echoes the government's proposals around due diligence checks.

### Government response

- 5.10 The government welcomes the substantial support for this proposal.

**Q21. Are the types of evidence within the government's list appropriate for proving recycled plastic content and the other information required by HMRC? Are there any additional sources of evidence which could be used? If so, please provide details.**

- 5.11 Nearly three-quarters of respondents agreed the types of evidence within the government's list are appropriate. Many also made the point that the list should not be too prescriptive and highlighted technological advances.
- 5.12 Some respondents considered that the evidence requirements are unfair to waste reprocessors who are not accredited. This is because of the additional costs involved in shipping materials to third parties for processing so that evidence requirements can be met.
- 5.13 The only additional source of evidence suggested by respondents was a written declaration by the supplier. This, in addition to a possible link to the Extended Packaging Producer Responsibility reform, has also been suggested during meetings held with industry representatives over the consultation period.

### Government response

- 5.14 The government welcomes the support for these proposals.
- 5.15 There will be no requirement for waste reprocessors to be accredited. Waste reprocessors may alternatively be independently verified to International Organisation for Standardisation (ISO) or British Retail Consortium (BRC) standards for example. However, any evidence the business holds will need to

be sufficiently robust and if the reprocessor used is not accredited, the business will need to be able to demonstrate that their recyclate fits the legal definition for the purposes of the tax. This is essential to ensure that the tax meets the environmental objectives and to protect it from abuse.

- 5.16 The government will remain open to considering new and emerging technologies or analytical tools which can be used to help determine more accurately the level of recycled content in plastic packaging. The information in the consultation document is a non-prescriptive list of the types of information which could be used as evidence. Other evidence will be considered and the illustrative list in guidance will be updated as appropriate with evidence that becomes available from emerging technologies and tools.

**Q22. What further due diligence could businesses reasonably conduct to ensure their products meet the relevant specifications for tonnage and recycled plastic?**

- 5.17 A large number of respondents provided comments and put forward suggestions for additional due diligence checks. These vary from using an independent United Kingdom Accreditation Service accredited laboratory test, which is yet to be developed, to a regular weighing of products and carrying out independent audits.

**Government response**

- 5.18 The government appreciates the suggestions for additional due diligence checks which will be used to inform the list of due diligence expectations to be published in guidance before the tax is introduced. This list will not be exhaustive and businesses who wish to provide evidence using alternative methods will be subject to the same scrutiny as those using the methods quoted.
- 5.19 The government also recognises that validating claims made on behalf of imported plastic packaging will be challenging but is committed to providing a level playing field for imported and domestically manufactured plastic packaging as far as is possible.

## 6. Exports

6.1 This chapter sought views on the proposals for providing tax relief for plastic packaging exported from the UK.

**Q23. Are there any observations or issues you can see with the government's proposals to provide relief for exported plastic packaging through direct exports, REPs and tax credits? Please provide details of any alternative methods of relieving exports you would recommend.**

6.2 A majority of respondents had observations on the proposals to provide relief for exported plastic packaging. Those in favour highlighted that this would support UK competitiveness, though some concerns were raised that this may reduce the environmental impact of the tax, including the positive impact on markets for recycled plastics.

6.3 While there was some support in principle for the new Registered Export Premises (REPs) proposal among the limited number of respondents that answered this question, a number of practical challenges were identified. During the consultation period, officials carried out detailed stakeholder engagement on the REPs proposals. The majority of stakeholders spoken to did not think they would use the REPs system over the credit system. This was mainly due to administrative challenges in meeting the REPs requirement of knowing at the point of production or import that the packaging will be exported by another business, with some suggesting that the impact of this would outweigh any cash flow benefits of using REPs.

6.4 A smaller number of respondents commented on tax credits. It was noted that in some cases there may be administrative burdens of providing the suitable evidence of export given complex supply chains and there could be a cashflow impact in the period between when tax is paid and the credit is received. There were very limited comments on the treatment of direct exports. A common theme across many responses was the interaction of the export proposals and the proposals for domestic liability. Some respondents noted that if domestic liability was further down the supply chain at 'final conversion', then the need for export relief and the burdens of claiming any relief would be reduced.

**Q24. Do you agree with the proposed information requirements to evidence the proposed export reliefs? If not, please explain how you could evidence the export.**

6.5 The majority of respondents to this question were content with the proposals in the consultation document, but a smaller number did have concerns. Several said the evidence of export could be problematic for businesses who did not know the destination after manufacturing the packaging.

6.6 It was suggested that one way to simplify the scheme would be to move the tax point to when the packaging was filled, and its destination became known.

## Government response to questions 23 and 24

- 6.7 The government notes feedback regarding the increased burden REPs would place on businesses across the supply chain (registration, due diligence etc) and considered this alongside the alternative options of direct exports and export tax credits. Given this, and the limited evidence that REPs will be used by businesses, the government will not be proceeding with the REPs proposal but will be proceeding with the other export arrangements as set out in the consultation document.
- 6.8 The government recognises respondent observations about the tax point in relation to the timing of knowledge the packaging will be exported. As detailed in chapter 3 of this document, by allowing ancillary processes to take place prior to the tax point and taxing finished packaging components, some of the destination and evidence concerns of stakeholders will now be diminished. For those manufacturers who do not know the destination at manufacture, the tax credit option can be used. Where the export takes place in the same return period as the tax point, the credit can be netted off on the same return, reducing cash flow issues.

### **Q.25 Do you agree with the proposal not to relieve transport packaging used on exports? If not, do you have any suggestions on how transport packaging could be offered relief?**

- 6.9 A large number of respondents to this question raised concerns with the proposals. In particular, respondents were concerned that not offering relief for transport packaging used on exports while not taxing transport packaging used on imports could disadvantage UK businesses. These in principle concerns for UK competitiveness did not include detail on the scale of the issue or raise specific issues with the proposals for export packaging themselves. There was also a concern that the government has not explicitly stated that it will keep this approach under review, whereas for imports it did.
- 6.10 Some respondents did agree with there being high administrative burdens on tracking exported transport packaging, in the same way as has been recognised by the government on imported transport packaging.

## Government response

- 6.11 As set out in the consultation document and covered in the response to question 3, the requirement for taxpayers to collate and keep records of data such as weight, recycled content and largest material by weight, required to accurately calculate the tax liability across all transport packaging is highly burdensome. This is because transport packaging can be applied and removed throughout the transport process before reaching the taxpayer on imports and before leaving the UK on exports. In addition, the concerns raised on potential market distortion are noted by the government, though the government also recognises that no evidence was provided of the substantial scale of this issue in practice or ways to overcome the practical challenges of taxing such packaging.
- 6.12 To simplify administration and assurance, to reduce business burdens and given limited evidence of substantial impacts on UK competitiveness, the government



will proceed with its proposal and not provide relief for transport packaging in use, such as pallets and shrink-wrap. The proposed approach for exports combined with the approach on imports (see question 3 for further information) also allows all reusable plastic transport packaging in use to flow in and out of the UK without having to interact with the tax, limiting business burdens. Where tax paid packaging is exported as a product itself, i.e. it is not in use as transport packaging, it can be relieved from the tax. The government will keep this under review and will seek to act if further evidence suggests a significant disadvantaging of UK manufacturers or new processes are developed to track the information required to account for the packaging in the tax.

## 7. Registration, returns and enforcement

7.1 This chapter sought views on the proposals for the registration and returns requirements for the tax, and the compliance and enforcement regime HMRC will operate to ensure a level playing field for all.

**Q26. Do you consider these registration requirements to be appropriate? If not, please specify why.**

7.2 A clear majority of respondents to this question agreed that the registration requirements as outlined in the consultation are appropriate.

7.3 Some respondents found the proposals unclear and sought clarification on the criteria for initial registration for the 2022 launch of the tax.

### Government response

7.4 The government welcomes the majority support for this question. As set out in the consultation document, in advance of April 2022 HMRC will provide comprehensive support and guidance for businesses, and the portal to register for the tax will be open in good time to enable business to set up for the commencement.

**Q27. Do you agree that the group eligibility criteria are appropriate? If not, please specify why.**

7.5 A large majority of respondents to this question agreed that the eligibility criteria, as outlined in the consultation are appropriate.

**Q28. In your view, are businesses eligible to form a group likely to make use of this facility? If so, please estimate the value of savings that may be offered by registering and reporting as a group.**

7.6 Nearly half of the respondents to this question stated that they are likely to make use of group registration and only very few stated that they will definitely not use this facility.

### Government response to questions 27 and 28

7.7 The government welcomes the support for the groups and the eligibility criteria in the consultation. The government agrees with previous feedback that this facility will help to minimise administrative burdens. Group registration, introduced following feedback from the previous consultation, will continue to be included in the tax design.

**Q29. Do you agree that these deregistration requirements are appropriate? If not, please specify why.**

7.8 Around two-thirds of the respondents to this question agreed that deregistration requirements, as outlined in the consultation, are appropriate. A few respondents stated that businesses should remain registered even after they fall below the de minimis threshold.

### Government response

7.9 The government is committed to reducing the administrative burden on businesses where possible. The government considers that the 12-month period after a business falls below the de minimis threshold, is sufficient for them to be able to demonstrate that the registration requirements are no longer met.

**Q30. In your view, will the reporting requirements be straightforward to comply with? If not, please provide details of any issues you expect.**

7.10 While some respondents were content with these proposals, others asked for further clarity. Some respondents indicated a preference for the reporting cycle to be aligned with that of the PRN scheme.

### Government response

7.11 The government notes the stakeholder request for further clarity on reporting requirements. Further guidance will be published in advance of commencement of the tax.

7.12 The government considers that, for consistency and ease of administering the tax, the cycle of quarterly returns which is common across other indirect taxes should also be used here.

**Q31. Do you intend to use a third-party agent to help meet your obligations for the tax or are you an agent expecting to provide this service? Would you expect their responsibilities to include filing your returns?**

7.13 A number of respondents have confirmed that they will use third-party agents to help them meet their tax obligations.

### Government response

7.14 The government acknowledges this response and will take it into account in the detailed design process where possible.

**Q32. Please provide details of the expected costs to your business of registering for the tax, and any expected one-off and on-going costs of completing, filing and paying the return, excluding any expected tax liability.**

7.15 A number of respondents have provided details on potential costs.

### Government response

7.16 The government appreciates the time and effort put in by those respondents to provide the information. This will be used to inform future impact assessments.

**Q33. Do you consider that HMRC's approach to powers and penalties is appropriate? If not, please specific why.**

7.17 More than half of respondents to this question agreed with HMRC's approach with only a small number disagreeing.

**Government response**

7.18 As respondents were largely supportive of this approach, the government will pursue alignment with existing powers and penalties as far as possible. As set out in the consultation, these will allow HMRC to ensure compliance and issue penalties for breaches such as late registration, late filing, late payment, failure to provide information, failure to keep records and incorrect notifications.

## 8. Understanding commercial practices

**Q34. Unless already covered in your responses to other questions within this document or the previous consultation, please tell us about the plastic packaging manufactured or imported by your business and how you think your business would be impacted by the tax, including additional administrative burdens?**

- 8.1 The government is grateful for the additional information supplied in response to this question which is being carefully considered and used to inform the detailed design of the tax and legislation.

## 9. Assessment of impacts

**Q35. Do you have any comments on the assessment of equality and other impacts in the Tax Impact Assessment?**

- 9.1 The government will revise the Tax Information and Impact Note in the light of the comments received, and an updated version will be published prior to the commencement of the tax.

## 10. Next steps

- 10.1 Alongside this summary of responses, the government is publishing draft primary legislation to implement the tax which it welcomes stakeholder feedback on. This will be followed by draft secondary legislation and guidance giving more detail, which we recognise is essential for businesses to prepare properly for the introduction of the tax and to meet the new requirements from April 2022.
- 10.2 In addition, the government will continue to engage with key stakeholders and will be establishing an industry working group in the near future. As work on the implementation of the tax proceeds, the government will continue to monitor and consider areas identified as ongoing concerns in this document.

# Annexe A: List of stakeholders consulted

360 Environmental Ltd

A Plastic Planet

The Association of Accounting Technicians (AAT)

AB Sports Nutrition (part of Associated British Foods group)

AB World Foods (part of Associated British Foods group)

ACS (the Association of Convenience Stores)

Agricultural Industries Confederation

Alfaplas Limited

Allied Bakeries (part of Associated British Foods group)

Alma Products Ltd

Alpek Polyester UK Ltd

AM FRESH Group

arc21

Asda

Associated British Foods plc

Association of the British Pharmaceutical Industry (ABPI)

Aston Manor Cider

Automatic Vending Association

Aylesbury Granulation Services Ltd

Beacon Consulting Group

BEAMA Ltd

Beaphar UK Ltd

Benders Paper Cups

Bericap UK Ltd

Biffa

Bio-Based and Biodegradable Industries Association

Biome Technologies

Borough Council of King's Lynn and West Norfolk

BPI Group

BPIF Cartons  
Braintree District Council  
Brandprintcolour  
British Beer & Pub Association  
British Brands Group  
British Ceramic Confederation  
British Coatings Federation  
British Coffee Association  
British Frozen Food Federation  
British Generic Manufacturers Association (BGMA)  
British Home Enhancement Trade Association (BHETA)  
British In Vitro Diagnostics Association (BIVDA)  
British Meat Processors Association (BMPA)  
British Plastics Federation  
British Printing Industries Federation Labels  
British Retail Consortium (BRC)  
British Soft Drinks Association  
British Specialist Nutrition Association (BSNA)  
British Toy and Hobby Association  
Broderick Group Ltd  
Budweiser Brewing Group  
Bunzl Catering Supplies  
Butlers Farmhouse Cheeses  
Canterbury City Council  
CBI  
CCL Label Limited  
Cedo Ltd  
Celebration Packaging Limited  
Charpak Ltd  
Chartered Institution of Wastes Management  
Chemical Business Association (CBA)  
CHEP UK Ltd  
Christeyns NV

Cirrus Plastics  
City of Wakefield  
Closed Pallet Pooling Coalition (CPPC)  
Coca-Cola European Partners / Coca-Cola Great Britain  
Cofresco Foodservice & Melitta UK  
Coinadrink Ltd  
Corplex UK  
Cosmetic, Toiletry and Perfumery Association Ltd. (CTPA)  
Coveris  
Dairy UK  
Danone UK and Ireland  
David Rose Packaging Consultancy  
Deloitte  
Dolav UK Limited  
Dow Europe GmbH  
Durham County Council  
East London Waste Authority  
East Sussex County Council  
Ecosurety Ltd  
Ella's Kitchen Ltd  
Engineered Foam Products Limited  
Environmental Packaging Solutions  
Environmental Services Association (ESA)  
Essity UK Ltd.  
Eurofilms Extrusion Ltd  
European Carton Makers Association  
FCC Environment (FFCE)  
Fidra  
Fishy Filaments Ltd  
Food and Drink Federation (FDF)  
Foodservice Packaging Association  
Forever Living Products (UK) Ltd  
Fresh Produce Consortium



Frugalpac Ltf  
Fuji Seal Europe Ltd  
Futamura UK  
GlaxoSmithKline PLC  
Greif Flexibles UK Ltd  
Guala Closures UCP Ltd  
Hampshire County Council  
Haribo  
Hertfordshire Waste Partnership  
HuCo Services Ltd  
Huhtamaki  
Industry Council for packaging and the Environment  
Innovia Films  
International Meat Trade Association  
Johnson & Johnson Family of Companies  
KCC Packaging  
Kent Resource Partnership (KRP)  
Klöckner Pentaplast Group  
Kobayashi Healthcare Europe Ltd  
Krehalon B.V. UK Branch  
L B K Packaging  
L'Oréal (UK) Limited  
LanzaTech UK Ltd  
Lavazza Professional  
Law Society of Scotland  
LC Packaging UK Ltd  
Leicestershire County Council  
Lincolnshire Waste Partnership  
MacDermid Autotype Ltd  
Macdermid Performance Solutions  
Mars UK  
Mayor of London  
Medway Council

Merseyside and Halton Waste Partnership  
Montagu Group Limited  
National Association of Waste Disposal Officers (NAWDO)  
National Farmers Union Scotland  
National Office of Animal Health Ltd  
Natural England  
Natural Resources Wales  
Natural Source Waters Association  
Nestlé UK&I  
Newcastle City Council  
NIVO Limited  
Norfolk County Council  
North London Waste Authority  
Northumbria Blow Mouldings Limited  
Novamont SpA  
Novo Nordisk  
On Pack Recycling Label Ltd  
Outokumpu Stainless Ltd  
Oxford Direct Services working with Oxford City Council  
Oxfordshire County Council  
Oxfordshire Resources and Waste Partnership  
PAGB  
Paper Cup Alliance  
Parkside  
Perfection Plus Ltd  
Pet Food Manufacturers' Association (PFMA)  
Potato Processors' Association Ltd  
Premier Flexible Packaging  
PricewaterhouseCoopers LLP  
Princes Limited  
Pro FS  
Procter & Gamble  
Professional Publishers Association

Provision Trade Federation  
Rapid Action Packaging Limited  
RDA Bulk Packaging Ltd  
REcycling of Used Plastics Limited (RECOUP)  
Recycling Technologies Ltd  
Regalzone LLP  
ReNewELP  
REPIC Limited  
Reusable Packaging Europe (RPE)  
Robert Welch Designs Limited  
SCHÜTZ (UK) Ltd  
Scotpak  
SEALED AIR  
Selecta UK Limited  
Selig CH Ltd  
Selig UK Ltd  
Sevenoaks District Council  
SHARPAK (Groupe GUILLIN)  
Smartlift Bulk Packaging  
Smurfit Kappa  
Smurfit Kappa Corrugated UK & Ireland  
South Norfolk District Council and Broadland District Council  
Southampton City Council  
Sovereign Partners Ltd  
SPEEDIBAKE (part of Associated British Foods group)  
Staeger Clear Packaging Ltd  
Sterile Barrier Association  
SUEZ Recycling and Recovery UK Ltd  
Sulapac Ltd  
Surrey Environment Partnership  
Synergy Compliance  
Taghleef Industries  
Tech Folien Ltd

techUK

Terinex Ltd

Test Valley Packaging

Teva UK

The Alliance for Beverage Cartons and the Environment Ltd

The Alliance for Sustainable Building Products

The Association for Renewable Energy and Clean Technology, abbreviated as REA.

The Association of British HealthTech Industries

The British Youth Council

The Chartered Institute of Taxation (CIOT)

The Company Chemists' Association

The Co-operative Group

The East Sussex Waste Collection Partnership (Hastings, Rother and Wealden Councils)

The Environment Exchange

The Federation of Wholesale Distributors

The Independent Packaging Environment and Safety Forum

The Industrial Packaging Association

The Institute of Materials, Minerals and Mining (IOM3)

The LEGO Group

The Local Authority Recycling Advisory Committee (LARAC)

The Mineral Products Association

The National Farmers' Union (NFU).

The Packaging Federation

The Pure Option

The Silver Spoon Company (part of Associated British Foods group)

The Society of Motor Manufacturers and Traders

The University of Manchester and Henry Royce Institute

Torbay Council

Tulip Ltd

Twinings Ovo (part of Associated British Foods group)

UK Chemical Industries Association (CIA)

UK Cleaning Products Industry Association (UKCPI)

UK Steel

UKHospitality  
Ultimate Packaging  
Unilever UK Ltd  
University of Essex, UK  
Urology Trade Association  
Valpak Limited  
Veolia UK  
Veterinary Medicines Directorate  
Viridor Limited  
Warburtons  
Wastepack Ltd  
Western Riverside Waste Authority  
Westmill (part of Associated British Foods group)  
Whitbread PLC  
Wildlife and Countryside Link  
WISE Vending Limited  
WRAP (the Waste & Resources Action Programme)  
WRAPEX UK LIMITED  
Zero Waste Scotland  
Zotefoams plc