



HM Treasury

# Plastic packaging tax: summary of responses to the consultation

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July 2019





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# Contents

Chapter 1	Introduction	2
Chapter 2	Plastic packaging within scope of the tax	5
Chapter 3	Driving recycled content	8
Chapter 4	Setting the tax rate	13
Chapter 5	Liability for the tax	14
Chapter 6	Treatment of exports	17
Chapter 7	Excluding small operators	19
Chapter 8	Registering and reporting	22
Chapter 9	Ensuring compliance	23
Chapter 10	Understanding commercial practices and assessing other impacts	25
Chapter 11	Next steps	27
Annex A	List of respondents	28

# Chapter 1

## Introduction

- 1.1 In March 2018, the government launched a call for evidence on using the tax system or charges to tackle single-use plastic waste. This received a record 162,000 responses, highlighting the strong public interest in action in this area.
- 1.2 Plastic packaging is typically only used for a short period and then disposed of, and accounts for 44% of plastic used in the UK,<sup>1</sup> but 67% of plastic waste.<sup>2</sup>
- 1.3 Over 2 million tonnes of plastic packaging is used in the UK each year.<sup>3</sup> The vast majority of this is made from new, rather than recycled plastic. Using new plastic typically has greater environmental impact: it requires unnecessary resource extraction and processing, with higher energy use and emissions than using recycled material. It also results in significant amounts of additional plastic waste on the market, which is generally sent to landfill or incinerated. The process of consuming recycled material drives the recycling market and helps to reduce the rate at which plastic is sent for waste treatment/disposal further down the waste hierarchy.
- 1.4 The government's call for evidence highlighted that using recycled plastic is often more expensive than using new plastic, despite its lower environmental impacts. Significant variations in the price of new plastic over time can also discourage businesses from committing to using recycled plastic instead of new plastic in the long term. The government wants to encourage the sustained use of more recycled plastic in the production of plastic packaging to help tackle plastic waste. This will help to drive the treatment of plastic waste up the waste hierarchy so that more plastic is recycled rather than being sent to landfill or incineration, to improve resource productivity and make more plastic waste a useful and valued resource.
- 1.5 At Budget 2018, the government announced its intention to introduce a world-leading new tax on businesses that produce or import plastic packaging which uses insufficient recycled content, taking effect from April 2022. The tax will be set at a rate that provides a clear economic incentive for businesses to use recycled material in the production of plastic packaging, which will create greater demand for this material and in turn

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<sup>1</sup> 'The UK Plastics Industry: A Strategic Vision for Growth', British Plastics Federation, 2016

<sup>2</sup> 'A Plastic Future, Plastic Consumption and Waste Management in the UK', WWF, 2018

<sup>3</sup> 'Digest of Waste and Resources Statistics', Defra, 2018

stimulate increased levels of recycling and collection of plastic waste, diverting it away from landfill or incineration.

- 1.6 Businesses will have until April 2022 to adapt their processes before the introduction of the tax. This will give them some time to adjust their behaviour and help them manage any costs they may face, while ensuring action is still taken to tackle this problem.
- 1.7 Earlier this year, HM Treasury launched a consultation seeking views on the initial proposed design for the tax, and this closed in May.
- 1.8 The tax will complement reformed Packaging Producer Responsibility regulations, which were considered in a consultation published in parallel. 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, which will increase the supply of easier-to-recycle plastic. The government believes that together, the tax and Packaging Producer Responsibility regulations will provide business with the right incentives to recognise the impact of their plastic packaging decisions and drive the development of more sustainable packaging. The government also believes that it is right to deliver the tax and the reformed regulations in separate systems given their different objectives and the high level of complexity any combined system would bring. However, the government will continue to ensure that the tax complements the reforms to the Packaging Producer Responsibility regulations.
- 1.9 The government will also seek to ensure that the tax complements the proposals for consistent collection of waste in England and a potential Deposit Return Scheme for drinks containers, also consulted on in parallel. These proposals respectively aim to help households and businesses to more easily separate waste for recycling and set minimum standards for local authorities, increasing the supply of plastic waste for recycling, and to boost recycling materials whilst concurrently reducing the amount of littering.

## Engagement with the consultation

- 1.10 The government received 436 written responses to this consultation, including 332 to the standard consultation and 104 to the condensed version (for stakeholders who preferred to provide views on only the high-level principles of the tax). These responses include 184 from companies and their trade bodies as well as 16 responses on behalf of charities, social enterprises and non-governmental organisations and 103 from other organisations, including local government and public bodies, with the remainder submitted by private individuals or community groups.
- 1.11 During the consultation period, the government engaged directly with over 200 organisations, including manufacturers, retailers, environmental charities and other experts to discuss the consultation in more depth.
- 1.12 This document sets out a summary of responses to the consultation. The number of responses means that this document can only provide a high-level summary, but the government is grateful for the large volume of evidence submitted, which will be used in developing the design of the plastic

packaging tax over the coming months. At Budget 2019, the government will set out the next steps related to the tax.

- 1.13** Chapters 2 to 10 of this document summarise the answers received to the questions outlined in each section of the consultation, except for the ‘About you’ section (Questions 1-5), and Chapter 11 outlines next steps.

# Chapter 2

## Plastic packaging within scope of the tax

- 2.1 This section sought views on the government's proposal for defining plastic, packaging and plastic packaging. To ensure the tax is clear and simple for businesses and minimises administrative burdens, the government's preferred approach outlined in the consultation was to draw upon existing definitions to set the scope, unless there are good reasons to do otherwise. This includes plastic as defined by European Union regulations and packaging as defined in the Packaging Producer Responsibility system.

Question 6 - Do you agree with the government's suggested approach to defining plastic in scope of the tax?

Question 7 - Do you agree with the government's suggested approach to defining packaging and packaging materials in scope of the tax?

Question 8 - Is the government's approach to components of plastic packaging consistent with the way businesses operate and packaging is created?

Question 9 - Which of the above options for defining plastic packaging for composite material items do you think works better for the purposes of the tax?

Question 10 - Do you think alignment with the reformed Packaging Producer Responsibility regulations is important for the purposes of the tax?

### Defining plastic in scope

- 2.2 The vast majority of respondents to Question 6 agreed with the government's suggested approach of defining plastic in line with European Union (EU) regulations, with a small number disagreeing. Of those who agreed, the majority focused on the benefits of aligning with this legislation.
- 2.3 Respondents mainly focused on the inclusion of bio-based, biodegradable and compostable plastic within the definition. It was suggested that the government's position on these materials in the tax should remain under review as further evidence emerges, with one stakeholder advocating for them to be reviewed alongside the development of the Bioeconomy strategy.<sup>4</sup> Some respondents noted that there may be specific applications in which compostable plastics may be beneficial, but also that the infrastructure for dealing with these was not sufficiently developed.
- 2.4 Respondents also expressed views on synthetic and natural polymers and mixed material packaging. Some environmental groups suggested that the

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<sup>4</sup> 'Bioeconomy strategy: 2018 to 2030', BEIS, 2018

definition should cover all synthetic polymeric substances and some businesses noted the need to distinguish between organic synthetic and semi-synthetic polymers, whilst a few respondents highlighted the need for a clearer definition of natural polymers. A small number of respondents suggested that the government should instead look to use the definition of polymer rather than plastic, as set out in other areas, such as in the EU REACH regulations (relating to Registration, Evaluation, Authorisation and restriction of Chemicals), given the scope of each definition.

## Defining packaging and packaging materials in scope

- 2.5 The vast majority of respondents to Question 7 agreed with the government's suggested approach of defining packaging in scope to be consistent with the reformed Packaging Producer Responsibility system, with just a small number disagreeing. Those who agreed highlighted the benefit of aligning definitions with those at the EU level, though it was noted that these were currently under review. Certain stakeholders also noted the desire to align these definitions across all government policies, and those co-ordinated by industry, such as the UK Plastics Pact.
- 2.6 Several stakeholders raised concerns that there needed to be greater clarity in the approach to composite packaging. There were mixed views from stakeholders as to the treatment of reusable packaging, with some advocating for their inclusion, and others suggesting the opposite as they are designed to fulfil a role deemed more environmentally friendly by the waste hierarchy.

## Approach to components of packaging

- 2.7 Over half of respondents to Question 8 agreed with the government's approach of treating components of packaging that can be easily separated as individual items of packaging, with a small number disagreeing. The proposed approach was seen as being consistent with how businesses operate and how packaging is created.
- 2.8 Of those who disagreed with the approach, it was noted that for packaging components that are made of particular polymers, it might be harder to incorporate recycled content. Some respondents suggested calculating the level of recycled content as an average across the finished packaging product, rather than on a component basis. It was also noted that some businesses early in the supply chain might not know the composition of the final packaging product given a number of businesses might be involved in the process. Some respondents raised concerns with the definition of a component being easily separable by hand.

## Defining plastic packaging for composite material items

- 2.9 The consultation set out two options in Question 9 for the treatment of composite packaging, which is packaging made of two or more different types of material that cannot be separated by hand. Over a third of respondents opted for Option 2, which would apply the tax to any packaging which contains plastic, but only be charged on the weight of the plastic content of the packaging. The reasoning given focused on capturing

as much plastic packaging as possible, and avoiding encouraging composite packaging. One environmental group suggested that composite packaging which has a demonstrably larger carbon benefit should not be within scope. However, other respondents argued that even for examples where this is true, the lack of infrastructure to deal with these types of packaging at end of life conflicts with circular economy principles, which they deemed to be more important.

- 2.10 Over a third of respondents were evenly split between the option of alignment with the existing Packaging Producer Responsibility regulations, which would apply the tax to all packaging that is predominantly plastic by weight, and Option 1, which would set a fixed percentage of plastic content required for packaging to be considered as plastic packaging. Stakeholders advocating for alignment noted that this would be the easiest for businesses to administer and hence minimise burdens placed on them to comply with the tax. Certain stakeholders advocating for Option 1 noted that this would be more equitable and prevent bringing particular unrelated packaging products into scope, such as cans with polymeric linings.
- 2.11 A small number of respondents advocated for another option, with the majority suggesting that the government align with the Confederation of Paper Industries' guidelines which seek to restrict plastic content to a maximum of 5% of pack weight, with an industry preference for no more than 3%.

## Alignment with the reformed Packaging Producer Responsibility regulations

- 2.12 Over three-quarters of respondents to Question 10 agreed that alignment with the reformed Packaging Producer Responsibility regulations was important for the purposes of the tax, with a very small number disagreeing. Some of the reasons for disagreement were that a weight-based metric is not the best approach, or that there might be confusion if mixed material packaging was treated differently in the two systems.
- 2.13 More widely, regarding the choice of having a tax, some respondents believed that using modulated fees within the reformed Packaging Producer Responsibility system would be a simpler and fairer way to encourage the right behaviours in terms of using recycled content.

## Government response

- 2.14 The government notes the levels of support for the proposed approach set out in the consultation document. The government will consider further the most appropriate definitions for plastic and for packaging, in particular regarding the treatment of bio-based, biodegradable and compostable plastic. The government will also consider further how composite packaging will be treated within the scope of the tax, given the focus on improving environmental outcomes. The government will continue to ensure policies are designed to be complementary, taking into consideration the development of the Packaging Producer Responsibility reforms in the design of the tax.

# Chapter 3

## Driving recycled content

- 3.1 This section sought views on the government's proposed approach to defining recycled content and the threshold for the purposes of the tax. The consultation outlined the government's preferred option of setting a single threshold at 30% recycled content with a definition drawing on the International Organisation of Standardisation (ISO) standard 14021, which can include some pre-consumer and post-consumer material, whether mechanically or chemically recycled.

**Question 11 - Do you agree with the government's suggested approach to defining recycled content for the purposes of the tax?**

**Question 12 - Are there any environmental or technical reasons to consider excluding any particular ways of recycling plastic?**

**Question 13 - Is there any way that the proposed approach to defining recycled content could encourage unintended consequences, such as wasteful manufacturing processes?**

**Question 14 - Do you agree with the government's preferred approach of a single threshold, and why? If not, what alternative would be better, and what are the risks associated with this? Please explain your answer and provide any supporting information and evidence.**

**Question 15 - Assuming a single threshold, do you agree with a 30% threshold for recycled content and why?**

**Question 16 - Are there any products for which it would be very challenging to increase the level of recycled content, and why? If so, please outline the effect of a tax on production decisions and consumption of these items.**

**Question 17 - Are there any products for which the use of recycled plastic is directly prohibited in packaging? If yes, please provide details on these products stating the relevant legislation and industry standards as well as the effect of a tax on production decisions and consumption of these items.**

**Question 18 - What evidence is currently held by liable manufacturers and importers on the levels of recycled content in their plastic packaging and how it might be able to meet the requirements of identifying recycled content levels?**

**Question 19 - If you are an importer of unfilled plastic packaging or plastic packaging material, what information do you hold on the recycled content? What controls or**

assurance do you have over the accuracy of this information? How might you influence the level of recycled plastic content?

## Defining recycled content

- 3.2 Around two thirds of respondents to Question 11 agreed with the government's suggested approach of drawing on ISO standard 14021:2016 to define recycled content, whilst a small number were opposed. Those who agreed thought it was helpful to align with existing frameworks, whilst some respondents also highlighted that the European Commission is developing its own definition which it could be helpful to align with.
- 3.3 Some respondents thought it was important to include any method of recycling to encourage as much recycling and use of recycled material as possible. Several respondents argued that the definition should ensure 'feedstock' and 'chemical' recycling is accommodated, whilst others noted that this process was still at an early stage of development and that there could be challenges with assessing plastics that have been reprocessed through chemical recycling rather than other processes as they have similar chemical compositions. Some respondents suggested that new recycling processes should be assessed for their overall environmental impact.
- 3.4 Some respondents suggested that including some forms of pre-consumer waste in the definition of recycled content could encourage wasteful manufacturing processes to generate more waste, whilst others said that the increased cost of wasteful processes would discourage this. Some local authorities sought reassurances that the inclusion of pre-consumer plastics will not hinder the development of end markets for post-consumer plastics.
- 3.5 Some food packaging manufacturers argued that scrap and regrind should be included in a definition of recycled content as this is a source they currently use for packaging.
- 3.6 Some respondents suggested that the proposed definition of recycled content does not take into consideration compostable plastics. One respondent noted that these plastics are at least in part plant based and so the equivalent of recycled content for them would be from renewable carbon sources.

## Setting a single threshold

- 3.7 Over a third of respondents to Question 14 agreed with the government's preferred approach of a single threshold. Conversely, just under half preferred the alternative options set out in the consultation, including a small minority explicitly asking for multiple thresholds (Option 1) and a very small minority opting for different thresholds for different types of products (Option 2).
- 3.8 Most waste managers and local authorities agreed with a single threshold. The reasons most frequently cited to justify this support was that it would be the simplest option for businesses to administer, minimising non-compliance risks and sending "a clear and unambiguous message in a way that a more complicated system might not".

3.9 A large majority of packaging manufacturers, retailers, and environmental groups thought that the alternative proposals set out in the consultation were more advisable. The main reason given was that these alternatives could drive greater behavioural change across more of the industry. Some other respondents suggested that multiple thresholds could also include an incentive to go beyond 30% recycled content. Those who favoured multiple thresholds also thought this could allow for different approaches to different types of plastics depending on the current availability of recycled material by plastic, which could reduce the incentive to change between plastic types.

## Threshold level

- 3.10 Just under half of the respondents to Question 15 disagreed with the proposal for a 30% threshold for recycled content, whilst around a third thought it was appropriate.
- 3.11 Some of those who agreed with a 30% threshold believed it was a "clearly defined and memorable stretch target that can be understood by consumers, converters and those through the supply chain". These respondents also thought that it was helpful to use a target in the same range as the UK Plastics Pact and the EU Single-Use Plastic Directive.
- 3.12 The majority of those who explained why they disagreed with the proposal wanted the threshold to be more ambitious given that some brands and retailers have already pledged to reach an average of 30% recycled content across all their plastic packaging by 2025 through the UK Plastics Pact. Some respondents suggested that the date of introduction should be earlier than 2022. Packaging manufacturers mainly wanted the threshold to be lower due to concerns that businesses far from reaching the threshold would be discouraged from increasing the recycled content within their packaging. They also noted that they thought there will be a limited supply of recycled content in the short term which would make it challenging to meet the 30% target and suggested that it should be introduced in 2025 instead of 2022 to align with the UK Plastics Pact. Some respondents suggested that a later date of introduction could mean there would be more availability of recycled content, following the reforms to the Packaging Producer Responsibility regulations.
- 3.13 Many respondents were keen that government reviews the threshold level regularly to ensure it remains at an appropriate level in the context of developing recycling facilities and technical innovation.

## Products where it is challenging or prohibited to use recycled content

- 3.14 In the consultation, the government requested information on any products where it would be very challenging to increase the level of recycled content or where the use of recycled plastic is directly prohibited in packaging.
- 3.15 Many respondents to Question 16 and 17 stated that for some plastic types and packaging products, it would be challenging or currently not possible to increase recycled content because of technical, regulatory or supply limitations. Packaging destined for some food contact and medical purposes

were the most frequently cited examples of such products. Recycled material in food contact packaging requires regulatory approval that the recycling process is to a food safe standard. Many respondents noted that this approval is currently given for a limited number of plastics, such as polyethylene terephthalate (PET) and high-density polyethylene (HDPE). Other respondents highlighted that the packaging of medical products requires additional testing of the performance of the packaging to secure the necessary regulatory approval to bring such products to market.

- 3.16 A number of businesses outlined the technical challenges they face when trying to increase recycled content levels in thin flexible films or when needing to maintain certain packaging characteristics for specific applications, such as strength where there are health and safety implications. Other respondents also noted that the government should consider the limitations for packaging used for the transportation of hazardous goods, toys and cosmetics.

## Evidence held by liable manufacturers and importers

- 3.17 In the consultation, the government requested information on the evidence currently held by liable manufacturers and importers on the levels of recycled content in their plastic packaging and how it might be able to meet the requirements identifying recycled content levels.
- 3.18 Many of those who responded to Question 18 acknowledged that the manufacturers held the information on the levels of recycled content and that in some cases this was currently supplied to the purchasers and further along the supply chain, with some operators conducting audits on their suppliers' claims. Some respondents highlighted that this oversight of information on recycled content was more common in larger companies and those signed up to the UK Plastics Pact. A substantial number of respondents suggested that recyclers and manufacturers would need to be audited to ensure compliance, such as by an approved third party against an appropriate international standard.
- 3.19 Several respondents also outlined that there is currently no consistent method of measuring recycled content in packaging, which constrains the information held on current levels of recycled content. Some suggested a 'mass balance' approach to calculating levels of recycled content, which involves the use of a weight-based formula that sets out how the inputs to a product or products relate to the amount of recycled content as a share of the total mass of the packaging.
- 3.20 On the importation of plastic packaging, many respondents to Question 19 thought it would be challenging to verify the recycled content against UK specific regulations. Some respondents highlighted that they did not currently know where their materials originated from and many of those that did said the reliability of information varied significantly depending on the source of packaging, in part because of differences in definitions in non-European countries. Other respondents noted that large businesses more regularly audit suppliers to ensure they comply with specifications and provide evidence of their declarations.

## Government response

- 3.21 The government notes the variety of views on the recycled content threshold and will continue to consider which approach will best support the objectives of the tax while minimising administrative burdens. The government acknowledges that many respondents sent information on products where they consider it could be challenging to increase the level of recycled content and will consider this carefully in designing the tax. The government recognises that businesses currently hold varying levels of evidence on recycled content, also acknowledging the different views on how it should be defined and the request for verification. The government acknowledges views that both the tax should be introduced earlier than or later than 2022. The government recognises the need to tackle this problem as quickly as possible, which is why the tax will be introduced by 2022, incentivising faster and wider action than voluntary initiatives whilst also giving businesses time to adapt.

# Chapter 4

## Setting the tax rate

- 4.1 This section sought views on the government's proposal for charging the tax at a flat rate per tonne of a product. The consultation outlined that charging by weight aligns with the current Packaging Producer Responsibility regulations and simplifies the administration of the tax.

**Question 20 - Do you agree with the government's suggested approach of setting a flat rate per tonne of a plastic packaging product? Why?**

- 4.2 Two thirds of respondents to Question 20 agreed with the government's proposal of setting a flat rate per tonne of a plastic packaging product, and a small number disagreed.
- 4.3 Those in favour agreed that a flat rate per tonne would be the simplest option, making it easy for businesses to administer and for the government to collect and monitor. Taking the same approach as the current Packaging Producer Responsibility regulations and the proposals for reforming this system was also viewed positively as it would make the tax easier to manage.
- 4.4 Packaging manufacturers were amongst those who were most against, suggesting that charging by weight may lead to businesses being driven towards using lighter materials that could be less recyclable and potentially have higher environmental impacts. To solve this issue, an environmental group suggested that the current method of charging per tonne of material could be complemented by a per unit price.
- 4.5 Some respondents requested that the rate is aligned with oil price forecasts and subsequent differences between the cost of new plastic and recycled plastic to ensure there is always a financial incentive to use the latter.
- 4.6 Finally, a small number of respondents suggested a rate escalator, similar to the landfill tax escalator where the rate is increased over time and where these increases were known well in advance. Respondents said that this could provide businesses with long-term visibility and help drive the demand for recycled plastic material.

### Government response

- 4.7 The government notes that the majority of respondents support its approach of setting a flat rate per tonne of a plastic packaging product, but will continue to consider which approach will best support the objectives of the tax and is most administratively feasible.

# Chapter 5

## Liability for the tax

- 5.1 This section sought views on who would be liable for the tax, including at which point in the supply chain the tax is charged and which imports are in scope of the tax. The consultation outlined the government's proposal to tax plastic packaging at the point of production or the importation of equivalent products. The consultation also outlined that the government was considering joint and several liability.

Question 21 - Do you agree with the proposed points at which domestic or imported products would be liable for the tax? If not, at what point in the supply chain do you think the tax point should be and why?

Question 22 - Are there any situations where the proposed tax points would be administratively, practically or legally difficult? Please explain any adaptions that might be necessary.

Question 23 - If you are a business that produces or imports plastic packaging, how much of your yearly production, in tonnes, would you expect to be liable for the tax?

Question 24 - Do you provide (manufacture or import) plastic material which could be used as packaging without knowing the final use of the product? Is this a common occurrence?

Question 25 - Would you support extending joint and several liability for UK production, and for imports?

Question 26 - Please outline any issues in relation to routine wastage or spillage that may have an impact on the tax liability.

Question 27 - Do you agree with the government's initial proposal that the tax at import should only apply to unfilled packaging? If not, what would the effects be? What alternative would you prefer and how would it work?

### Where the tax is charged domestically

- 5.2 A majority of respondents to Question 21 agreed with the government's proposal for the tax to apply domestically at the point of production, given this is where the recycled content is added or is close to this point, whilst a small number disagreed. There were mixed views on the best way to approach situations where there is more than one domestic manufacturer of packaging. Those who favoured Option 1, which would tax plastic packaging when it is first commercially exploited, thought this would be effective in driving behaviour change and the manufacturers would be well placed to provide information on recycled content. Those in favour of Option 2, which would tax packaging at the point where it is commercially exploited through sale or supply to be filled, packed or assembled, thought this would

provide more clarity on when the tax would be due, certainty that the taxable material would be packaging and more alignment with the approach proposed for imported plastic packaging.

- 5.3 Some respondents suggested alternative tax points, including taxing at the pack-filler stage or taxing brand owners and retailers. They highlighted that this part of the supply chain often sets out requirements for the design of the packaging, including the levels of recycled content, and tracks information on packaging supplied to them. It was suggested these tax points could be similar to some of the options being considered in the planned reforms to the Packaging Producer Responsibility system. In addition, respondents highlighted that pack-filers, brand owners and retailers often bring together many packaging components from different suppliers (e.g. tub and lid or bottle, cap and label), so taxing them could allow recycled content to be considered across packaging components rather than on a component by component basis. Other respondents suggested that there could be increased complexity from focusing on these alternative points in the supply chain.
- 5.4 Few respondents to Question 22 expressed a view on whether they anticipated any administrative, practical or legal difficulties with the proposed tax points. However, some of those that did outline views highlighted the administrative burden of recording additional information on packaging, in particular on recycled content, and some suggested it was important to clarify the exact point in the supply chain the tax would apply.
- 5.5 Only half of the respondents to Question 24 confirmed whether the final use of the product was known or unknown at the point at which they provided plastic material which could be used as packaging. The vast majority of those that did express a view confirmed that the final use of the product was known. Those who said that the final use was unknown included some manufacturers of plastic film.

## The scope of imports the tax applies to

- 5.6 The majority of respondents to Question 27 disagreed with the government's proposal not to include filled plastic packaging imports in scope of the tax, whilst only a small minority were in favour. The most common reason among those that disagreed was the potential negative impact on the competitiveness of UK manufacturing, with many commenting that businesses may be encouraged to fill plastic packaging overseas in order to avoid the tax, disadvantaging UK producers or manufacturers of plastic packaging. A number of respondents cited the large amount of filled plastic packaging imported into the UK, noting that it may undermine the environmental rationale of the tax to exclude a sizeable proportion of plastic packaging placed on the UK market from the scope of the tax. Several respondents gave examples of other unintended environmental consequences linked to not including filled imports. These included a continued preference for new plastic over recycled, alongside possible harmful impacts linked to increased carbon emissions (for example, through increased transportation of filled goods).

5.7 The respondents who agreed with the initial proposal or who indicated practical concerns highlighted the increased complexity of complying with the tax that may arise from including filled imports. A concern was raised that packaging from a very large number of suppliers would need to be audited on a country by country basis to verify the level of recycled content, which could create a disproportionate administrative burden and possibly outweigh the amount of tax that would be due.

## Details of how the tax is charged

- 5.8 The majority of respondents to Question 25 supported the government's proposal to extend joint and several liability to other businesses in the supply chain for UK production and for imports, whilst only a small number disagreed. Many respondents noted that this would help reduce levels of avoidance and evasion and would align with the approach used in other tax regimes. Some respondents suggested that this approach would increase the administrative burden, as those who had joint and severable liability may be several steps away from the initial taxpayer and would have to trace records back.
- 5.9 Respondents to Question 26 mainly referred to routine wastage and spillage occurring throughout the supply chain and that this wastage is often sent to be recycled. Several respondents, including retailers, local authorities and charities, suggested that this material should be within the scope of the tax to ensure companies are incentivised to minimise their wastage. One large retailer thought that the tax should be aligned with what manufacturers procure rather than produce as it would encourage producers to be more efficient and productive with their production processes and help reduce waste. Other respondents suggested that the tax liability should be on the final packaging product to exclude taxing wastage, as it is not commercially exploited.

## Government response

- 5.10 The government notes the majority support for charging the tax at the point of production as well as suggestions for other points in the supply chain. The government will continue to consider which approach will best support the objectives of the tax and is most administratively feasible. The government acknowledges the strong views in favour of including filled imports in scope of the tax and will consider carefully the arguments made for inclusion. The government also recognises the support for extending joint and several liability to other businesses in the supply chain in a way which does not have disproportionate administrative impact.

# Chapter 6

## Treatment of exports

- 6.1 This section sought views on the government's approach to treating exports of chargeable plastic packaging. The consultation proposed that to ensure UK manufacturers are not placed at a competitive disadvantage, directly exported chargeable plastic packaging would not be liable for tax. Where the tax is paid and the plastic packaging is subsequently exported, the government proposed in the consultation that a credit would be restricted to the original taxpayer and sought views on alternative options.

**Question 28 - Do you agree with the government's suggested approach for crediting exports?**

**Question 29 - Do you foresee any difficulties in providing appropriate records to demonstrate that packaging has been exported?**

- 6.2 Over half of the respondents to Question 28 expressed a view on the government's suggested approach for crediting exports. Slightly more of these respondents agreed than disagreed that exports should receive a tax credit in order to maintain competitiveness in global markets. However, many were concerned that the business that exports the packaging may be different to the business that paid the tax, suggesting that if only the latter could claim credits it would put some exporters at a disadvantage.
- 6.3 Conversely, other respondents took the view that the tax should be applied to all plastic packaging regardless of its eventual destination to support the environmental rationale and allow the UK to set a global example. Some respondents thought that not taxing exports could lead to UK manufacturers targeting the export market and not making the effort to incorporate recycled content.
- 6.4 Few respondents to Question 29 expressed a view on the record keeping requirements where packaging is exported. However, those that did outline views did not foresee any difficulties providing appropriate records.
- 6.5 Several respondents outlined potential difficulties with the government's proposal to restrict credits to liable manufacturers when the exporter is not the person that paid the tax, as commercial sensitivity could prevent the exporter from passing the required records to the person that actually paid the tax. Moreover, some respondents raised the additional administrative burdens for businesses, except where they are already obligated under the Packaging Producer Responsibility system, for which comprehensive records are currently maintained.

## Government response

- 6.6 The government is clear that plastic packaging waste is a global problem and is setting an example by introducing this world-leading new tax. The government acknowledges that it is also important to ensure the tax does not negatively affect the competitiveness of UK businesses that export plastic packaging, especially where doing this could be detrimental to the environment. The government will continue to consider which approach will best support the objectives of the tax, is most administratively feasible and does not have a disproportionate impact on business.

# Chapter 7

## Excluding small operators

- 7.1 This section sought views on the government's proposal to exclude the smallest operators from the tax, via a minimum threshold (a 'de minimis'), which is common practice across other business tax regimes, including in VAT. This would ensure that administrative burdens for taxpayers are not disproportionate to the amount of tax that would be due, in situations where operators are too small to have a material impact on demand for recycled plastic.

**Question 30 - Do you agree that the government should seek to exclude small operators? If yes, what would the risks be if the government did not do this?**

**Question 31 - Would Option 1a, Option 1b or Option 2 best meet the government's objective of excluding small operators from the tax whilst ensuring the tax has a strong environmental rationale?**

**Question 32 - What factors should the government consider when setting a threshold (either on volume or turnover) or a relief? Do you have any suggestions for appropriate levels? If so, please provide an explanation for why you believe this is appropriate.**

**Question 33 - Would having a de minimis create any significant risks to the effectiveness of the tax at import (including, but not limited to, treatment of multiple imports from the same exporter/manufacturer/brand owner)? If yes, please provide evidence and suggest any additional legislative or operational countermeasures.**

**Question 34 - Do you anticipate any risks or issues that would arise from introducing a de minimis that are not explored above? Please provide details.**

### Whether to exclude small operators

- 7.2 Around a third of respondents to Question 30 agreed that the government should seek to exclude small operators, whilst a similar number did not agree and the rest did not express a view. Many in favour stated that the financial and administrative burden on small businesses would be disproportionate compared to the environmental benefits. One trade body suggested their members would be much more concerned by this administrative burden than by any increase in the cost of packaging and goods given the former cannot be passed on.
- 7.3 Those not in favour thought that all operators should be liable for the tax to maximise its impact, with many suggesting the de minimis should be set as low as possible were it to be introduced. A small number of respondents noted that while individual small operators may not use much packaging, they might represent a large volume when taken as a group. Another concern was that if imported filled packaging were brought into scope,

there would be a disproportionate burden on the businesses liable to pay the tax compared to those below the de minimis.

- 7.4 Many respondents believed the de minimis approach should be aligned with the reforms to the Packaging Producer Responsibility regulations. A few local authorities also suggested phasing in small operators at a later date, while other respondents proposed a simplified scheme or flat fee for small operators.

## Approach to setting a de minimis threshold

- 7.5 The consultation set out three options in Question 31 for setting a de minimis: i) threshold based on production/importation weight (Option 1a); ii) threshold based on turnover and production/importation weight (Option 1b); and iii) universal relief on the first portion of chargeable products (Option 2).
- 7.6 The respondents had mixed views on this question. Many local authorities were in favour of Option 1a as the current Packaging Producer Responsibility system considers tonnage, with a couple of respondents noting that it would need to be based on aggregate tonnages to ensure smaller shipments do not escape the tax. Around half of the respondents who chose Option 1b made the same argument given the Packaging Producer Responsibility system is tried and tested, and the turnover criteria would ensure an operator had reached a reasonable size, both financially and in terms of tonnage, before they are liable to pay the tax. Some respondents suggested that the government would need to consider whether this approach applies to total company turnover or just on plastic packaging items. They noted that the latter could be difficult to isolate and so basing turnover on filed company accounts could lead to measuring difficulties and unintended consequences depending on the approach taken, especially when companies restructure.
- 7.7 The respondents who chose Option 2 stated that it would support a level playing field, with a few packaging manufacturers outlining that the option could be developed to incentivise smaller companies to increase the recycled content in their packaging. One respondent suggested this option could incentivise all operators to produce some packaging without recycled content, whilst another flagged that it would not allow businesses to operate a consistent accounting practice across the year and would increase the risk of errors as they would initially have to submit nil returns or none at all until they reach the threshold.
- 7.8 A small number of respondents suggested a specific threshold, but those that did stated that it should be lower than the current Packaging Producer Responsibility system de minimis, with multi-tiered fees or using the VAT threshold as options.

## Government response

- 7.9 The government notes the mixed views on the proposal to exclude small operators, that many respondents suggested any de minimis should be as low as possible and that the government should consider alignment with the

reforms to the Packaging Producer Responsibility regulations. The government will continue to consider which approach will best support the objectives of the tax, is most administratively feasible and does not have a disproportionate impact on business.

# Chapter 8

## Registering and reporting

- 8.1 This section sought views on the government's proposal to require registration and reporting on a "digital by default" basis, with similar registration requirements to other taxes, and on the estimated costs for taxpayers to meet their obligations.

**Question 35 - Do you agree that the registration and reporting requirements outlined are appropriate? If not, please specify why.**

**Question 36 - Please provide details of the estimated one-off costs for registering with HMRC.**

**Question 37 - Please provide details of the expected one-off and on-going costs of completing, filing, and paying the return.**

- 8.2 Around half of the respondents to Question 35 agreed that the registration and reporting requirements outlined in the consultation were appropriate, with some noting that it was helpful to be consistent with other HMRC registration and reporting processes. Conversely, a very small number of respondents disagreed and thought the requirements should be more aligned with the Packaging Producer Responsibility system, including an annual reporting period.
- 8.3 Some respondents noted that the government should consider group registrations to make the requirements less burdensome for groups and that it was important to allow sufficient time to prepare for the registration and reporting requirements.
- 8.4 There were a range of views on costs of registering and reporting. Respondents to Question 36 and 37 suggested the initial cost of developing the reporting system and ongoing data gathering were likely to be more substantial elements and costs may be reduced if reporting requirements were similar to the Packaging Producer Responsibility system.

### Government response

- 8.5 The government welcomes the general support for the proposals on registration and reporting requirements and will continue to develop these further, taking into account suggestions made in the consultation. The government recognises that there will be costs associated with registering and reporting and will seek to minimise these where possible. The government also acknowledges that taxpayers will need to be given sufficient time to prepare for the introduction of the tax.

# Chapter 9

## Ensuring compliance

- 9.1 This section sought views on the government's proposals to use similar compliance powers to those already in place for other taxes, focusing on HMRC's compliance and enforcement powers, risks of non-compliance and the approach to assuring the level of recycled content. The government outlined in the consultation its proposal to align reporting requirements closely with existing records where they are sufficient and that it would consider additional measures that could help to ensure compliance.

**Question 38 - Is the government's suggested approach to compliance proportionate and appropriate? If not, please outline any scenarios that you anticipate may require bespoke compliance powers or penalties?**

**Question 39 - Are our anti-abuse proposals sufficient to tackle the risk of fragmentation (abuse of the de minimis or universal relief) from UK based plastic producers?**

**Question 40 - Is our approach regarding assuring the accuracy of declared recycled content appropriate? If not, please share any other suggestions you may have.**

**Question 41 - Do respondents believe that using UK based agents for non-established taxable persons may help support compliance?**

**Question 42 - Are there any further compliance risks that have not been addressed in this chapter, please provide details?**

- 9.2 Around half of the respondents to Question 38 expressed a view on the government's suggested approach to compliance. The vast majority of those that did thought the proposed approach to compliance was proportionate and appropriate. Those who agreed suggested it was right to adopt similar compliance powers to those already in place to administer other taxes and duties. Those who disagreed noted the challenge of assuring the level of recycled content and that it was important that the compliance approach ensured a fair playing field in this area.

- 9.3 The majority of respondents who expressed a view on Question 39 on the risks to fragmentation thought it was right to take steps to tackle potential abuse, and that anti-fragmentation provisions together with a 'connected persons' test should provide a proportionate solution. Those who disagreed suggested that an alternative approach to reduce the risk of fragmentation was to have no de minimis threshold.

- 9.4 The majority of respondents to Question 40 did not express a view on the government's approach to assuring the accuracy of declared recycled content. Many of those that agreed businesses should be required to

conduct due diligence and maintain records that show the levels of recycled content suggested this would need to be supported by clear guidance and sufficient monitoring and enforcement of non-compliance. Some respondents suggested the approach needed to be strengthened, and this could be done by the certification of recycled content to ensure traceability, whilst recognising that this would likely be administratively burdensome. Other respondents suggested that it would be helpful to have a consistent way of calculating recycled content to limit the chance of inconsistent tax treatment.

- 9.5 Whilst two-thirds of the respondents to Question 41 did not express a view, substantially more respondents agreed than disagreed that using UK based agents for non-established taxable persons may help support compliance, with several noting that this approach would be in line with other tax regimes. Those who disagreed highlighted the additional cost for business of this approach and that UK based agents might be discouraged if they were jointly and severally liable for the tax.
- 9.6 Some respondents raised further issues related to compliance, including the importance of verifying the provenance of the recycled content to show it is genuine and the communications related to the tax to ensure all businesses are aware.
- 9.7 Some respondents expressed concerns that, were there to be a de minimis threshold, this could incentivise deliberate gaming whereby businesses split up to avoid being liable for the tax. This was highlighted as a particular risk for imports, where overseas manufacturers and suppliers might distribute their packaging through multiple small importers to come under a threshold.

## Government response

- 9.8 The government welcomes the general support for the proposals on ensuring compliance and will continue to develop these further, taking into account suggestions made in the consultation. The government recognises in particular the importance of assuring the levels of recycled content in a consistent way and will ensure that robust requirements are set out to assure the levels of recycled content.

# Chapter 10

## Understanding commercial practices and assessing other impacts

- 10.1 These two sections sought information about how the plastic packaging sector operates, including how it will be affected by the tax, and whether there are any unintended impacts the government should consider that have not previously been mentioned, especially adverse impacts on groups with protected characteristics.
- 10.2 The government welcomes all the information received that will support further policy development.

### Impact on groups with protected characteristics

- 10.3 Local authorities suggested that if the tax regime creates any additional burdens on them without receiving extra funding, there is risk that the tax could have a negative impact on groups with protected characteristics as local authorities may need to reduce spending on services that benefit these groups.
- 10.4 Some respondents referred to increased costs for businesses which would be passed on, at least in part, to the consumer. They suggested that this was more likely in packaging where there are more challenges to include recycled content, such as in medical or some food-contact applications, and that this could disproportionately impact lower income groups.
- 10.5 A small number of respondents suggested the tax could have an impact on older people or those with disabilities were it to lead to manufacturers changing the materials used in packaging towards some which are harder to open, such as canned products or glass jars. If the tax affects the ease of opening medicine, such as blister packs, one respondent suggested the tax could have an impact on groups with protected characteristics.

### Other issues

- 10.6 Some respondents suggested that the government should consider spending some or all of the revenue raised from the tax to support investment in the waste management industry or wider environmental measures. Respondents suggested that if instead of the tax the reforms to the Packaging Producer Responsibility system included incentives for recycled content, then this could mean the revenue raised would be reinvested in waste management.
- 10.7 Some respondents highlighted the importance of the tax applying across the UK in a consistent manner. For example, one suggested that the tax would

need to extend to Northern Ireland to avoid the risk of it becoming a place where industry sell off remaining stocks of plastic products.

- 10.8 A few respondents suggested that the government should publish an assessment of how much the tax will cost to design, implement and collect, and that this needs to be more comprehensive than HMRC's usual compliance cost analysis.

## Government response

- 10.9 The government will consider any potential impacts on lower income groups or those with protected characteristics carefully in the design of the tax.

# Chapter 11

## Next steps

- 11.1 The government welcomes the large number of responses received to the consultation to inform the development of this world-leading new tax, which will provide a clear economic incentive for businesses to use recycled material in the production of plastic packaging. This tax will create greater demand for recycled plastic, stimulating increased levels of collection and recycling of plastic waste.
- 11.2 The government notes that many respondents agreed with the initial proposals in the consultation document on many elements of the tax design, including: definitions of plastic, packaging and recycled content; setting a flat rate per tonne of plastic packaging; charging the tax domestically at the point of production; how to treat exports; and proposals for registration, reporting requirements and ensuring compliance.
- 11.3 The government also recognises that there were some areas where significant numbers of respondents disagreed with the initial proposals set out in the consultation. For example, the majority of respondents disagreed with the government's proposal to not include filled packaging imports, and just under half of respondents disagreed with a single 30% recycled content threshold. In these areas amongst others, respondents provided alternative suggestions and further information for consideration.
- 11.4 For all areas of the tax design, the government will continue to consider which approaches will best support the objectives of the tax, are most administratively feasible and do not have a disproportionate impact on business. HM Treasury will also continue to work closely with Defra to ensure that the plastic packaging tax complements the reforms to the Packaging Producer Responsibility regulations and proposals for consistent collection of waste in England and a potential Deposit Return Scheme for drinks containers.
- 11.5 The government will set out the next steps at Budget 2019. HMRC will publish a technical consultation on the detail of the tax design at a later date, and publish draft legislation for consultation in 2020.

# Annex A

## List of respondents

A Plastic Planet  
Aerian  
Aggregate Industries UK Ltd  
Alliance for Beverage Cartons and the Environment  
Amcor  
Amey plc  
Anglian Water Services Ltd  
Antrim and Newtownabbey Borough Council  
Arc21  
Ards and North Down Borough Council  
Association of Accounting Technicians  
Association of British HealthTech Industries  
Association of Directors of Environment, Economy, Planning & Transport  
Association of Manufacturers of Domestic Appliances  
Association of the British Pharmaceutical Industry  
Automatic Vending Association  
Basildon Borough Council  
Bedford Borough Council  
Benders Paper Cups  
Bericap UK Ltd  
Biffa  
Bio-based and Biodegradable Industries Association  
Birmingham City Council  
Blackburn with Darwen Borough Council  
Bolsover District Council  
Boots UK  
Borough of Pendle  
BPIF Cartons  
Braintree District Council  
British Beer & Pub Association  
British Brands Group  
British Generic Manufacturers Association  
British Plastics Federation  
British Retail Consortium  
British Soft Drinks Association  
British Toy & Hobby Association  
Britvic plc  
Broadland District Council  
Bryson Recycling Ltd  
Business In The Community  
Cambridge County Council  
Carlton Packaging  
Cast Metals Federation

Castle Point Borough Council  
Celebration Paper & Plastics Ltd  
Central Bedfordshire Council  
Charpak Ltd  
Chartered Institute of Taxation  
Chartered Institution of Wastes Management  
Chemical Business Association  
CHEP UK  
Cheshire East Borough Council  
Cheshire West and Chester Council  
Chiltern, South Bucks and Wycombe District Councils  
City of Bradford Metropolitan District Council  
Company Chemists' Association  
Comply Direct Ltd  
Co-op Group  
Cosmetic Toiletry & Perfumery Association  
Costa Coffee  
Council for Responsible Nutrition UK  
Coveris  
Cumbria County Council  
Dairy UK  
Danone UK&I  
David Rose Packaging Solutions  
Decorative Panels Group  
Delaware North UK  
Deloitte LLP  
Derbyshire County Council  
Devon Authorities Strategic Waste Committee  
Devon County Council  
Dover District Council and Folkestone & Hythe District Council  
Dow UK Ltd  
Dreamy Hollow Leisure Ltd  
DS Smith plc  
Durham County Council  
East London Waste Authority  
East Sussex County Council  
Ecosurety Ltd  
Elmbridge Borough Council  
Environmental Industries Commission  
Environment Links UK  
Environmental Packaging Solutions  
Environmental Policy Forum  
Environmental Services Association  
Epping Forest District Council  
Epsom & Ewell Borough Council  
Essex County Council  
Faerch UK Ltd  
Fareham Borough Council  
Fauna and Flora International  
FCC Environment  
Fermanagh and Omagh District Council  
Fidra  
Fluid Technology Generation Ltd  
Food and Drink Federation

Foodservice Packaging Association  
Fresh Produce Consortium  
Frugalpac Ltd  
FuturEcoLogic Ltd  
Gaia Sustainable Retail Ltd  
GlaxoSmithKline  
Global Brands Ltd  
Gloucester City Council  
Grantham Centre for Sustainable Futures, University of Sheffield  
Greater London Authority  
Greater Manchester Combined Authority  
Green Alliance  
Greggs plc  
Guildford Borough Council  
Hampshire County Council  
Harlow Council  
Harrison Packaging  
Harrogate Spring Water Ltd  
Hertfordshire Waste Partnership  
Huhtamaki  
Iceland Foods Ltd  
IG Design Group UK Ltd  
Imerys  
Independent Packaging Environment and Safety Forum  
Industrial Packaging Association  
Industry Council for Packaging and the Environment  
Innocent Drinks  
Institute of Chartered Accountants in England and Wales  
Interlink Packaging (UK) Ltd  
International Meat Trade Association  
IVC Brunel Healthcare Ltd  
J Williams & Associates  
Japan Tobacco International  
Joint Trade Association  
Joint Waste Solutions  
KeCo Ltd  
Keep Britain Tidy  
Kent Resource Partnership  
Kettering Borough Council  
Kirklees Council  
Klöckner Pentaplast  
KM Packaging Services Ltd  
Law Society of Scotland  
Lechler Coatings Ltd  
Leeds City Council  
Leicester City Council  
Leicestershire County Council  
Lewes District and Eastbourne Borough Councils  
Lightweight Containers BV  
Lincolnshire County Council  
Lincolnshire Waste Partnership  
Lisburn & Castlereagh City Council  
Local Authority Recycling Advisory Committee  
Local Government Association

London Borough of Haringey  
London Borough of Havering  
London Borough of Islington  
London Borough of Merton  
L'Oréal UKI  
Luton Borough Council  
Make UK  
Mars UK  
McDonald's UK  
Medway Council  
Merseyside and Halton Waste Partnership  
Mid and East Antrim Borough Council  
Mole Valley District Council  
Molson Coors Brewing Company UK&I  
Monmouth Town Council  
Moores Furniture Group Ltd  
Muller UK&I LLP  
NACM CiderMakers Ltd  
National Association of Waste Disposal Officers  
National Office of Animal Health Ltd  
Natural England  
Natural Hydration Council  
Nestlé UK&I  
New Forest District Council  
Newcastle City Council  
Norfolk County Council  
Norfolk Waste Partnership  
North East Derbyshire District Council  
North London Waste Authority  
Nottinghamshire County Council  
Novamont S.p.A  
Ocado plc  
Orsted UK  
Oxford City Council  
Oxfordshire County Council  
Oxfordshire Environment Partnership  
Packaging Federation  
Packaging Scheme Forum  
PAGB  
Paper Cup Alliance  
Peterborough City Council  
Pippa Hill Sculpture  
Plastic Energy Ltd  
Plastic Oceans Foundation UK  
Plymouth City Council  
Policy Connect  
Polymer Processing Research Centre, Queen's University Belfast  
Portsmouth City Council  
Potato Processors Association Ltd  
Premier Flexible Packaging  
Princes Limited  
Procter & Gamble  
Professional Publishers Association  
Project Integra

Properpak Ltd  
Pura Velo Ltd  
Qeng Ho Ltd  
RH Smith & Sons (Wigmakers) Ltd  
Rainbow Cosmetics  
Rebel Kitchen  
RECOUP  
Recycle-Pak (Scotland) Ltd  
Recycling Technologies  
Reigate and Banstead Borough Council  
REPIC Ltd  
Resource Association  
Richmond and Wandsworth Councils  
Rotherham Metropolitan Borough Council  
Royal Borough of Kingston Upon Thames  
RPC Group plc  
RPC-BPI Recycled Products  
Rutland County Council  
Ryedale District Council  
Sainsbury's Supermarkets Ltd  
Sco-Fro Group Ltd  
Seda UK Ltd  
Sharp Interpack (Groupe Guillin)  
Sheffield City Council  
Smart Comply  
Social Style Ltd  
Sodexo  
Somerset Waste Partnership  
South Gloucestershire Council  
South Lakeland District Council  
South London Waste Partnership  
South Norfolk Council  
Southern Cross Packaging Ltd  
Staeger Clear Packaging Ltd  
SUEZ Recycling & Recovery UK Ltd  
Surfers Against Sewage  
Surrey Environment Partnership  
Surrey Heath Borough Council  
Synergy Compliance Ltd  
The Environment Exchange  
Tobacco Manufacturers Association  
Torbay Council  
Travis Perkins plc  
Trigon Snacks Trading Ltd  
UK Chemical Industries Association  
UK Environmental Law Association  
Unilever UK&I  
Urology Trade Association  
Valpak Ltd  
Vegware  
Viridor  
Vitacress Ltd  
Wastepack Ltd  
Way to Eco Ltd

Wealden District Council  
West London Waste Authority  
Whitbread plc  
Woking Borough Council  
WRAP  
WYG  
Wyre Council  
Your Ideal Business Partner  
Zip-Pak (ITW UK Ltd)

The government also received responses from 123 individuals and community groups who responded in a private capacity.

#### **HM Treasury contacts**

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