

# PLASTICS TAX FAQs



## WHAT IS THE PLASTICS TAX?

*This is a new tax that applies to plastic packaging produced in, or imported into the UK that does not contain at least 30% recycled plastic. Plastic packaging is packaging that is predominantly plastic by weight.*

The tax will provide a clear economic incentive for businesses to use recycled material in plastic packaging, which will create greater demand for this material and in turn stimulate increased levels of recycling and collection of plastic waste, diverting it away from landfill or incineration.

## WHEN DOES IT COME INTO EFFECT?



**£200**  
per **tonne**



## HOW MUCH WILL IT COST?

The tax will be charged at a rate of £200 per tonne and applies to plastic packaging components which contain less than 30% recycled plastic.



## WHAT IS THE DEFINITION OF A PLASTIC PACKAGING COMPONENT?

*"A product that is designed to be used, whether alone or in combination with other products, in the containment, protection, handling, delivery or presentation of goods, at any stage in the transportation of the goods from the producer to the user or consumer."*

There are 4 categories of packaging exempt from the tax. They are products:

- + used for the immediate packaging of licensed human medicine
- + permanently recorded as set aside for non-packaging use
- + used as transport packaging to import multiple goods safely into the UK
- + used in aircraft, ship and rail goods stores

## WHO IS LIABLE FOR THE TAX?



The tax will apply to UK manufacturers and importers of plastic packaging which contains less than 30% recycled plastic content. Plastic Packaging Tax is chargeable when the plastic packaging component is finished if this takes place in the UK, or when finished plastic packaging is imported.



There will be an exemption for businesses who manufacture and/or import less than 10 tonnes of plastic packaging in a 12-month period.

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## WHAT QUALIFIES AS RECYCLED CONTENT?

All forms of recycled plastic counts towards the 30% but does exclude scrap and regrind sourced within the same production facility. Recycled plastics should be sourced from:



### Post-consumer waste

End user waste generated by households, commercial, industrial or institutional facilities



### Pre-consumer waste

This is plastic waste generated in a manufacturing process which is then recovered and processed by a reprocessing facility.



Scrap waste that is generated during manufacturing and then reused in the same process **DOES NOT** qualify as recycled plastic. Plastic waste must be reprocessed i.e. through grinding, remelting or regranulating (other methods may be acceptable)

## DOES THE TAX APPLY TO PRODUCTS MADE FROM MIXED MATERIALS?

If a plastic packaging component is made from multiple materials but contains more plastic by weight (including additives which form part of the plastic) than any other substance, it will be classed as a plastic packaging component.



## WHICH PLASTIC PACKAGING PRODUCTS ARE LIKELY TO BE LIABLE TO THE TAX?

Although not an exhaustive list, typical product types that will fall under the tax are packaging tapes, bubble wrap and bags, polythene bags, foam based products, stretchfilms, PP/PET strapping and so on.

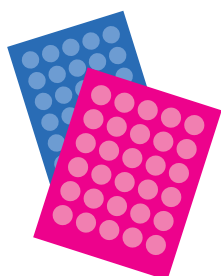


## ARE ANY OF YOUR PLASTIC PACKAGING PRODUCTS CURRENTLY EXEMPT FROM THE PLASTICS TAX?

We currently have a selected range of products that are exempt from the Plastics Tax, but we are working closely with our suppliers to ensure as many of our products are exempt (i.e. made from 30% or more recycled content) without compromising on product quality and performance.

**Our selected range of products considered exempt include poly based mailing bags, bubble wrap, bubble lined mailers and pouches, blown hand stretch films (selected lines), air cushion films (selected lines) and recycled loosefill.**

We will ensure you are updated with further developments and changes to our product range. If you have questions or need advice, please get in touch.



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