



FOCUS ON: PLASTIC PACKAGING TAX

What is the Plastic Packaging Tax?

This is a new tax which the government are introducing on 1st April 2022. It will apply to plastic packaging manufactured in, or imported into, the UK that does not contain at least 30% Post Consumer, or Pre-consumer Waste recycled material.

The objective of the tax is to stimulate increased recycling activity and collection of plastic waste, diverting it away from landfill and incineration.

How will this affect you?

Below are some answers to the most common questions regarding this tax.

- *Who pays the tax to HMRC?*
The manufacturer or importer of the finished packaging product is responsible to pay the tax.
- *How much is the Plastic Packaging Tax?*
The rate of the tax has been set at £200.00 per metric tonne of plastic packaging which does not contain at least 30% recycled content.
- *Which packaging is subject to the tax?*
The tax applies to all plastic packaging that does not contain at least 30% recycled materials. This includes bioplastics, bio-degradable and compostable plastics.
- *How will this affect prices?*
Inevitably there will be an increase in the cost of some commodities, especially where recycled films are not deemed suitable to be used, i.e., some food and medical products.

How can we help you?

- We can provide a detailed report of the amount/weight of packaging and the type of materials used for all our customers. Some form of certification to confirm the tax has been paid where necessary can also be supplied.
- Offer alternative non-plastic options, where practical, that are exempt from the tax.
- Specially engineered films which reduce the weight of the plastic material used without compromising on the performance of the product are also available for use in circumstances where it is not possible to use recycled materials.
- Continue to research and develop new products that reduce the impact on the environment both during manufacture and disposal.

Useful links:

HMRC <https://www.gov.uk/government/publications/get-your-business-ready-for-the-plastic-packaging-tax>

Disclaimer: This information is given without any liability and subject to further clarification by HMRC.



Fern Dale Supplies are committed to reducing the impact of its activities on the environment and helping our customers reduce packaging waste.

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