

# What is Plastic Packaging Tax?

**Plastic Packaging Tax (PPT) was introduced by the UK Government on 1 April 2022 to encourage the use of recycled materials rather than virgin plastic within packaging**

PPT applies to finished plastic packaging manufactured in, or imported into, the UK where the plastic used in its manufacture is less than 30% recycled.



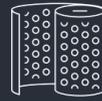
Plastic drinks bottles



Ready meal trays



Sticky tape



Bubble wrap



Bin bags



Sandwich bags



**MHA provided commercial advice delivered in a client friendly manner. The work was conducted efficiently and there was clear two-way communication throughout. I am very pleased with the service and the advice we received, and I would recommend them to my contacts.”**

Discovery Corporate Services Limited,  
an entity of Warner Brothers Discovery Inc.

## What's exempt?

- Transport packaging used when importing goods into the UK
- Plastic packaging used in aircraft, ship or railway stores for international journeys
- Plastic packaging produced or imported for use in the immediate packaging of a human medicine
- Components permanently designated or set aside for non-packaging use

## Who must register?

The business will need to register if it meets either of the following conditions:

- At any time after 1 April 2022, the business expects to manufacture or import finished plastic packaging of at least 10 tonnes or more in the following 30 days.
- The business manufactures or imports 10 tonnes or more of finished plastic packaging in a 12 month period ending on the last day of a calendar month.

## We recommend that all affected businesses review contracts with both customers and suppliers to ensure that:

- Contracts for the sale of goods allow PPT to be charged in addition to the agreed unit sales price.
- All suppliers are aware of their PPT obligations, as customers may be jointly liable for any unpaid PPT.

The business must submit its application for registration within 30 days of the first day that either condition is met. Its effective date of registration must be within that 30 day period.