



Plastic Packaging Tax

In April 2022, the UK government is implementing a new tax on plastic packaging.

Plastic Packaging Tax (PPT) is an environmental tax designed to encourage businesses to use more recycled plastic in the manufacture of plastic packaging.

The tax is expected to impact on an estimated 20,000 manufacturers and importers of plastic packaging.

As a global leader in packaging solutions and services, Mauser Packaging Solutions is continually working on new sustainable solutions to protect the environment, combat climate change, and support a circular economy.

HMRC has published guidance* to help businesses prepare for the PPT and this Making Sense of Change flyer highlights the main features from this guidance.



Headlines:

- ◆ PPT will apply from **1 April 2022**.
- ◆ After this time, tax at the rate of **£200 per tonne** will have to be paid on any plastic packaging that falls within the tax rules.
- ◆ The tax will apply to plastic packaging manufactured in or imported into the UK containing **less than 30% recycled** content.

*Plastic Packaging Tax guidance is subject to change until all the legislation is approved by Parliament.



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Q&AS

What is the policy aim of the tax?

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

When does the tax become payable?

At the point of the last substantial modification before the packing or filling process.

What products will be affected?

Products that do not contain at least 30% recycled plastic. Plastic packaging is packaging that is predominantly plastic by weight.

Do I have to register with the HMRC?

You need to register for Plastic Packaging Tax if you've manufactured or imported 10 or more tonnes of plastic packaging within the last 12 months, or will do so in the next 30 days.

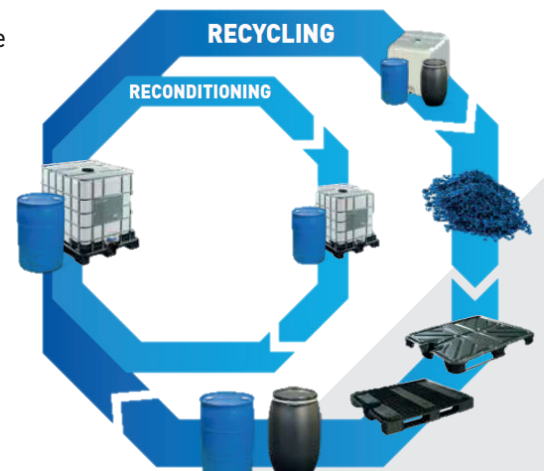
Can I claim a credit or defer paying Plastic Packaging Tax?

You may be able to defer the liability to pay the tax, or claim tax back on your tax return if the packaging is either exported or converted into different packaging.

How is Mauser reusing plastic packaging and using more recycled plastic?

Mauser Packaging Solutions covers the full packaging life cycle, providing environmentally friendly options that give businesses a lighter ecological footprint.

[Collection programmes](#) - the first step in responsibly extending the life cycle of packaging – helps by diverting waste from landfills, reducing carbon footprint, and supports a closed-loop system.



The [Infinity Series](#), made from 100% Post-Consumer Recycled resin, offers true sustainability at scale. Customers who have made the switch to Infinity are one step closer to creating a more sustainable supply chain in line with Mauser's vision of a circular economy.



For further information, updates, and how it might impact you, search 'Plastic Packaging Tax' on [GOV.UK](https://www.gov.uk).

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info@mauserpackaging.com
www.mauserpackaging.com

