



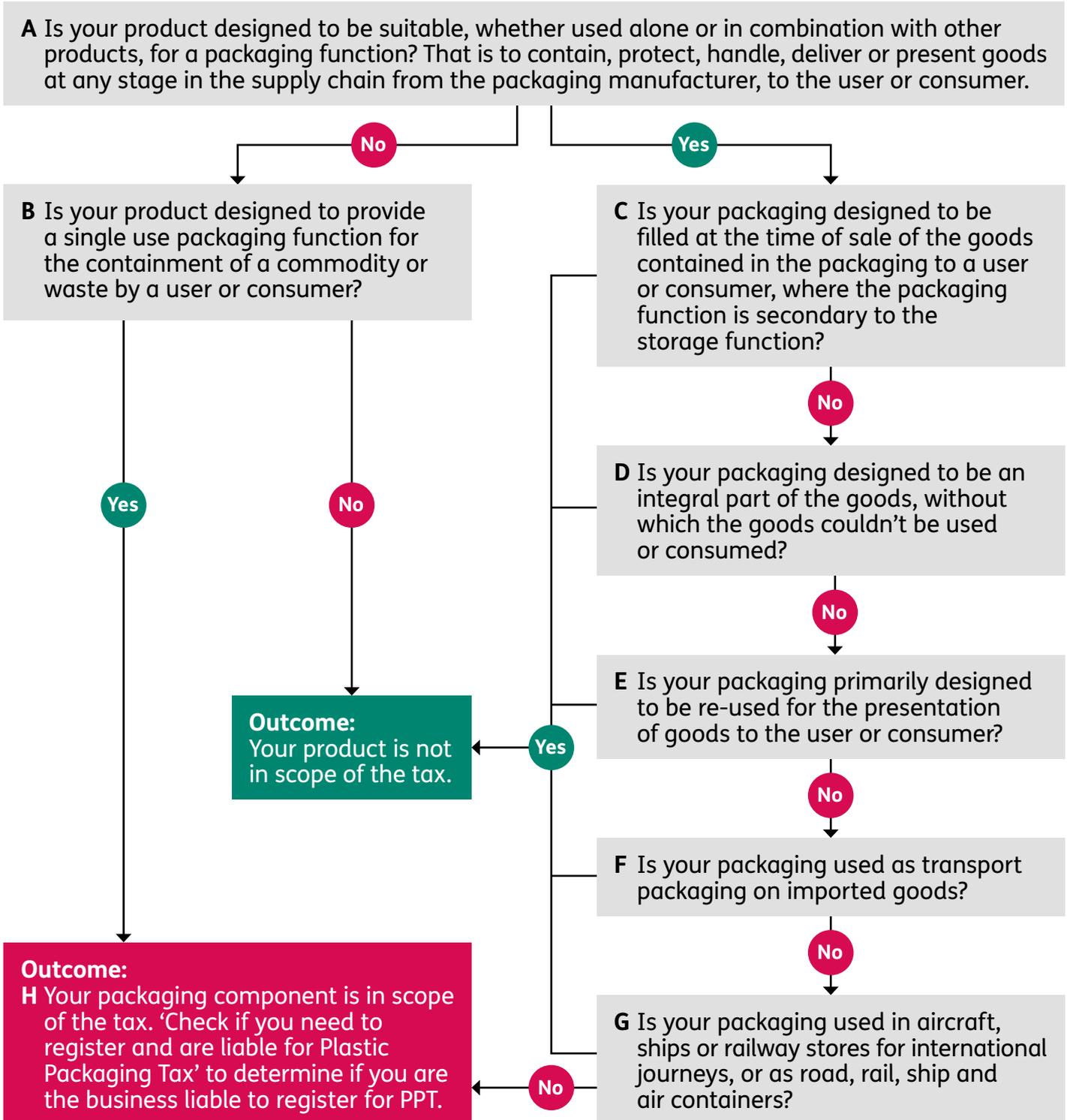
HM Revenue
& Customs

Check if your plastic packaging is in scope of the Plastic Packaging Tax



Plastic packaging tax is chargeable on plastic packaging components imported into and manufactured in the UK. If your plastic packaging component contains more plastic than any other material by weight, check if it is in scope of Plastic Packaging Tax.

Please use the further information given on pages 3-6 alongside this decision tree.



Further information for each decision tree step

This decision tree should be followed for packaging components that contain more plastic by weight than any other single substance. For example, if a 10-gram packaging component is made of 4 grams of plastic, 3 grams of aluminium and 3 grams of cardboard, it will be considered to be a plastic packaging component for the purposes of this tax.

Plastic includes bioplastics, including biodegradable, compostable and oxo-degradable plastics.

Businesses that manufacture or import less than 10 tonnes of plastic packaging do not need to register for the tax. For more information on the 10-tonne threshold see 'Check if you need to register and are liable for Plastic Packaging Tax'.

A plastic packaging component will not be chargeable for the tax if it:

- contains 30% or more recycled plastic;
- is for use in the immediate packaging of a human medicinal product;
- is directly exported, or
- is permanently set aside at production or importation for a non-packaging function.

However, businesses must still submit returns and declare these types of plastic packaging where the volume of plastic packaging components that they produce or import exceeds the 10-tonne threshold.

Step A – Products designed to be suitable, whether used alone or in combination with other products, for a packaging function

These are packaging components that are designed to be suitable, whether used alone or in combination with other products, to contain, protect, handle, deliver or present goods at any stage in the supply chain from the manufacturer to consumer or user.

Examples of products that meet this definition include coat hangers, plastic crates for fruit and vegetables, bottles and bottle caps.

If the packaging component meets this definition it does not matter whether it is manufactured or imported for use in the supply chain of the goods or by a user or consumer. For example, cling film and plastic parcel tape can be designed to be suitable for use in the supply chain or for use by the consumer.

Step B – Products designed for single-use for use by a user or consumer, in containing any commodity or waste

These are packaging components that are designed as single use packaging products (even where they are capable of being used on more than one occasion) for use by a consumer or user in containing, protecting, handling, delivering or presenting any commodity or waste. The tax will apply to products that meet this definition, for example:

- plastic bags such as carrier bags, bin liners and refuse sacks, sandwich bags and nappy sacks
- disposable cups such as expanded polystyrene (EPS) cups, vending machine cups, plastic wine or pint glasses, party cups

Step C – Packaging filled at the point of sale where the packaging function is secondary to the storage function

These are packaging components that are designed to be suitable to contain goods at the point of sale to the consumer or user. This is where the product's packaging function is secondary to its use by the end consumer, to contain, support or preserve the goods throughout their lifetime. The tax does not apply to packaging that meet this definition, for example:

- toolboxes
- first aid boxes
- earphone or earbud cases
- manicure set cases
- glasses cases
- CD/DVD/video game cases
- board game boxes

Step D – Packaging that is an integral part of the goods

These are packaging components that are:

- designed so that the packaging component is an integral part of the goods sold to a user or consumer (unless those goods are themselves a packaging component);
- necessary to enable the goods to be used by the user or consumer; and
- discarded by the user or consumer once the goods inside are used or consumed or with the goods.

The tax does not apply to products that meet this definition, for example:

- water cartridge filters
- printer or toner cartridges
- tea bags
- perforated rice bags
- room deodorisers
- lighters
- dental floss cases

Packaging components such as a dispenser on a soap bottle and a lid with a valve on a ketchup bottle, are not considered an integral part of the good and are in scope of the tax because it is possible to use or consume these goods without the packaging.

Step E – Packaging primarily for re-use for the presentation of goods

These are packaging components that are primarily designed to be used and re-used for the presentation of goods to a user or consumer, and have been permanently set aside for this purpose before or as soon as they have been manufactured or imported. A record of this setting aside must be kept. The tax does not apply to products that meet this definition, for example:

- sales display shelf
- shop fittings specifically for presenting goods
- sales presentation stands

Step F – Packaging used to transport goods into the UK

This is transport packaging that is used in the delivery of goods into the UK. Transport packaging is either:

- packaging that is used to handle and transport a number of sales units or grouped packaging, to prevent physical handling and transport damage; or
- road, rail, ship and air containers

The tax does not apply to products that meet this definition for example, plastic pallets and pallet wrap to secure consignments of products to pallets during the delivery of goods into the UK

Where plastic transport packaging is used only to transport goods within the UK, or unfilled transport plastic packaging components imported as an item in its own right, these will be chargeable for the tax.

Step G – Packaging used in aircraft, ship or railway stores

Packaging components that are used in aircraft, ship or railway stores for international journeys are not subject to the tax. If the plastic packaging is subsequently imported (removed from the stores and released into the UK) then it will be in scope of the tax. You can find further information about what are classed as stores for this purpose in the [Excise Notice 69a: aircraft, ship and train stores](#).

Step H – The packaging component is in scope of tax

All plastic packaging components that reach this stage of the flow chart are in scope of the tax. You should read 'Check if you need to register and are liable for Plastic Packaging Tax' to see who is liable to account for the packaging weight to HMRC and pay any tax due.

For further general information about Plastic Packaging Tax, please see 'Get your business ready for the Plastic Packaging Tax' guidance on GOV.UK: www.gov.uk/government/publications/get-your-business-ready-for-the-plastic-packaging-tax.