

NIVO ASSIST

BRIEFING DOCUMENT – No.26

INTRODUCTION OF PLASTIC PACKAGING TAX FROM APRIL 2022

We would like to bring to your attention some news that is likely to affect vending operators in the UK. For all intents and purposes our strong advice is that you check how much plastic packaging you do use. Contact your suppliers and find out what is involved in pallet and packaging wrap. It may be more than you think. If you are an AVA member, they also have advisors that will be able to help. As we get more information, we will share this with you.

UK manufacturers of plastic packaging, importers of plastic packaging, business customers of manufacturers and importers of plastic packaging, and consumers who buy plastic packaging or goods in plastic packaging in the UK.

To mitigate against disproportionate administrative burdens in comparison to the tax liability for those who are likely affected, there will be an exemption for manufacturers and importers of less than 10 tonnes of plastic packaging per year.

This is a new tax that will apply to plastic packaging manufactured 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.

It will not apply to any plastic packaging which contains at least 30% recycled plastic, or any packaging which is not predominantly plastic by weight.

Imported plastic packaging will be liable to the tax, whether the packaging is unfilled or filled.

The rate of tax is £200 per tonne, applied at the point of the “last substantial modification” of the packaging product.

It includes an obligation to ensure the tax is properly accounted for to avoid the possibility of being held liable for any unpaid tax yourself.

All plastic packaging will be assumed to contain no recycled content.

If your business includes the use of plastic packaging you will need to register with HM Treasury, whether above or below de minimis, to enable the impact of the tax to be monitored and enable compliance auditing.

For full details please [click here](#).

“All writer’s opinions are their own and to the best of our knowledge all statements are accurate. All published opinion is genuine and truthful with a desire to be accurate. NIVO Ltd recommend that you perform your own independent research and/or speak to your own advisor.”