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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 7**

**The Packaging Waste (Data Reporting)  
(Scotland) Regulations 2023**

**PART 1**

**General**

**Establishment in Scotland and the United Kingdom**

**3.—**(1) In these Regulations, a person is established in—

(a) Scotland if—

- (i) that person is habitually resident in Scotland,
- (ii) the registered office of that person, or if they do not have a registered office, their head office, or principal place of business, is in Scotland,
- (iii) paragraph (2) applies.

(b) the United Kingdom if—

- (i) that person is habitually resident in the United Kingdom,
- (ii) the registered office of that person, or if they do not have a registered office, their head office, or principal place of business, is in the United Kingdom.

(2) This paragraph applies if—

- (a) the registered office of that person, or if they have no registered office, their head office or principal place of business of that person is outside the United Kingdom,
- (b) the person has a branch or postal address in Scotland, and
- (c) the person has not given notice to SEPA under paragraph (3).

(3) Where a person to whom paragraph (2)(a) applies has a branch or postal address in Scotland and in one or more other nations in the United Kingdom, that person may elect to be treated as established in one of those other nations instead of Scotland by giving notice to SEPA.

(4) A notice given under paragraph (3) must specify the nation in which the person giving the notice wishes to be treated as established for the purposes of these Regulations.

(5) When SEPA receives notice of an election under paragraph (3), SEPA must notify the UK regulator in the nation specified in the notice.