

SCHEDULE 1

PRODUCERS

2. For the purposes of Column 3 of the above Table, and Schedule 2—
- (a) “Class A supply” means—
 - (i) the final use or consumption by an importer of imported packaging or packaging materials; or
 - (ii) a deemed supply;
 - (b) “Class B supply” means a supply, other than solely for the purpose of transport, to a person who acts as a distributor, that is to say who, in relation to the packaging or packaging materials supplied, neither performed the functions of one of the classes of producer, nor was the user or consumer;
 - (c) “Class C supply” means a supply (other than a Class F supply) to a person for the performance by that person of a relevant function which—
 - (i) is different from the function performed by his immediate supplier; and
 - (ii) is not that of an importer;
 - (d) “Class E supply” means a supply, other than a supply of transit packaging in respect of which a Class F supply has already been made, to a user or consumer other than a person who performed a relevant function;
 - (e) “Class F supply” means a supply—
 - (i) to a person who performed a relevant function;
 - (ii) to a user or consumer; or
 - (iii) to a person who acts as a distributor,using the transit packaging supplied to perform the functions of a packer/filler and seller;
 - (f) “Class G supply” means a supply —
 - (i) to a person who performed a relevant function; or
 - (ii) to a person who acts as a distributor,where the supply is made by hiring out or lending the packaging;
 - (g) “supply” means doing any of the following, either himself or through an agent acting on his behalf, in relation to packaging or packaging materials owned by the supplier—
 - (i) selling, hiring out or lending;
 - (ii) providing in exchange for any consideration other than money;
 - (iii) providing in or in connection with the performance of any statutory function; or
 - (iv) giving as a prize or otherwise making a gift,and, where the packaging or packaging materials are owned by a person who does not have a registered office or principal place of business in Great Britain, a supply shall take place when a person performs any of the functions in paragraphs (i) to (iv) above on behalf of the owner in relation to that packaging or packaging materials; and
 - (h) “deemed supply” means a supply which is deemed to occur when a person who has carried out a relevant function then performs another such function in relation to the same packaging or packaging materials.