

2021 No. 1417

PLASTIC PACKAGING TAX

**The Plastic Packaging Tax (Descriptions of Products)
Regulations 2021**

Approved by the House of Commons

Made - - - -at 11.15 a.m. on 13th December 2021

Laid before the House of Commons at 3.30 p.m. on 13th December 2021

Coming into force - - - -1st April 2022

The Treasury, in exercise of the powers conferred by sections 48(5), 63(1) and 84(3) of the Finance Act 2021(a), make the following Regulations.

Citation and commencement

1. These Regulations may be cited as the Plastic Packaging Tax (Descriptions of Products) Regulations 2021 and come into force on 1st April 2022.

Interpretation

2. In these Regulations—

“the Act” means the Finance Act 2021;

“discarded” includes destroyed or permanently set aside.

Amendment of the meaning of “packaging component”

3. For the purposes of Part 2 of the Act, the meaning of “packaging component”(b) is modified—

(a) by the removal of products in accordance with regulation 4, and

(b) where that regulation does not apply, by the addition of products in accordance with regulation 5.

Meaning of “packaging component”: removing descriptions of products

4.—(1) Products to which any of paragraphs (2) to (4) apply, whether used singly or in combination with other products, are not to be treated as “packaging components”.

(a) 2021 c. 26. Part 2 was commenced by the Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations 2021 (S.I. 2021/1409 (C. 79)) for the purpose of making any regulations under that Part with effect from 10th December 2021.

(b) The term “packaging component” is defined by section 48(1) of the Act.

- (2) This paragraph applies to any product designed—
- (a) to be suitable to be filled at the time of the sale of the goods to be contained in the product to a user or consumer,
 - (b) to be suitable for re-use for a storage function for the same goods or similar goods, and
 - (c) so that its packaging function is secondary to its storage function,

but does not apply to any product that is designed with the expectation that it will be discarded after the goods contained in the product at the time of sale have perished or been consumed.

- (3) This paragraph applies to any product that is designed—
- (a) to be an integral part of goods sold to a user or consumer (where those goods are not themselves a packaging component within section 48(1) of the Act), and
 - (b) in the expectation that it will be discarded by the user or consumer—
 - (i) once the goods of which it is to be a part are used or consumed, or
 - (ii) together with those goods.

- (4) This paragraph applies to any product—
- (a) which is designed primarily to be suitable for re-use for the presentation of goods to a user or consumer,
 - (b) which, before or as soon as it has been produced or imported, is permanently designated or set aside for that use, and
 - (c) in respect of which the producer or person on whose behalf it was imported keeps a record of that designation or setting aside.

- (5) For the purposes of paragraph (3) a product is—
- (a) an integral part of goods if the goods cannot reasonably be used or consumed without it, and
 - (b) not an integral part of goods merely by virtue of it performing a packaging or storage function in relation to the goods.

- (6) For the purposes of this regulation—
- “packaging function” means the function of containment, protection, handling, delivery or presentation of goods at any stage in the supply chain of the goods from the producer of the goods to the user or consumer;

A product is “suitable for re-use” if it is suitable to be re-filled or re-used for the same purpose for which it was designed;

“storage function” means the function of containing, supporting or preserving goods throughout their lifetime.

Meaning of “packaging component”: adding descriptions of products

5.—(1) Products to which paragraph (2) applies are to be treated as “packaging components”.

(2) This paragraph applies to any product that is designed to be suitable, whether alone or in combination with other products—

- (a) for single-use (even if it is capable of being used on more than one occasion), and
- (b) for use by a user or consumer in the containment, protection, handling, delivery or presentation of—
 - (i) any commodity, or
 - (ii) waste.

(3) For the purposes of this regulation, “waste” means any substance or object that is discarded by a user or consumer or that a user or consumer intends to be discarded.

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in relation to Plastic Packaging Tax, introduced by the Finance Act 2021 (c. 26) (“the Act”).

Regulation 1 provides for citation and commencement and regulation 2 lists the definitions used in these Regulations.

Regulation 3 states that the meaning of “packaging component” is modified, for the purposes of Part 2 of the Act, by the removal of descriptions of products under regulation 4; and, where that regulation does not apply, by the addition of descriptions of products under regulation 5.

Regulation 4 removes three categories of products from the meaning of “packaging component”. These are (i) filled packaging components with a primary storage function, (ii) packaging components that are an integral part of goods and are necessary to enable the goods to be used or consumed and (iii) packaging components designed for re-use in the presentation of goods, where those components are set aside or designated as such.

Regulation 5 adds an additional category of products to the meaning of “packaging component”. These are products designed to be suitable for single-use by a user or consumer.

A Tax Information and Impact Note covering this instrument was published on 20th July 2021 alongside a draft of this instrument and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

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