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STATUTORY INSTRUMENTS

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**2022 No. 117**

**The Plastic Packaging Tax (General) Regulations 2022**

**PART 2**

Determination of plastic and recycled content,  
meaning of “substantial modification” etc.

**Plastic packaging component: substances other than plastic**

4. For the purposes of section 48(3) of the Act (meaning of “plastic packaging component”)(**1**), the single substances other than plastic(**2**) are—

- (a) aluminium;
- (b) steel;
- (c) any metal not within paragraphs (a) or (b);
- (d) glass;
- (e) paper and cardboard;
- (f) wood; or
- (g) any non-metal not within paragraphs (d) to (f).

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**Commencement Information**

**II** [Reg. 4](#) in force at 1.4.2022, see [reg. 1](#)

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(1) Section 48(3) of the Act provides that a “plastic packaging component” is a packaging component that contains more plastic, when measured by weight, than any other single substance listed in regulation 4.

(2) “Plastic” is to be construed in accordance with section 49 of the Act. The term “plastic” includes “recycled plastic”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Plastic Packaging Tax (General) Regulations 2022, Section 4.