
STATUTORY INSTRUMENTS

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: methodology of determination of plastic content

5.—(1) To satisfy the Commissioners that a relevant packaging component⁽¹⁾ is not a plastic packaging component, a producer or importer of relevant packaging components must—

- (a) undertake a determination under paragraph (3); or
- (b) obtain that determination from another person,

and keep a record of it in writing.

(2) The result of that determination must be that the relevant packaging component does not fall within the definition of “plastic packaging component” in section 48(3) of the Act.

(3) A determination must state—

- (a) the weight of plastic contained in a relevant packaging component;
- (b) the weight of each of the single substances listed in regulation 4 contained in the relevant packaging component; and
- (c) whether the relevant packaging component contains more plastic, according to the weight given under sub-paragraph (a), than any other single substance in respect of each of which the weight is given under sub-paragraph (b).

(4) Where relevant packaging components are within a product line, a determination under paragraph (3) may be made by reference to an indicative component rather than to each relevant packaging component within that product line.

(5) Where relevant packaging components are part of a production run, a determination under paragraph (3) may be made by reference to an indicative component of that production run by applying the calculation under paragraph (6), rather than to each relevant packaging component of that production run.

(6) Where the procedure in paragraph (5) is applied, the calculation of the weight of plastic and the weight of each of the single substances listed in regulation 4 contained in an indicative component must be calculated in accordance with the formula—

$$W = T/N$$

Where

W is the weight of plastic or the weight of each of the single substances listed in regulation 4 contained in the indicative component.

(1) “Packaging component” is to be construed in accordance with section 48 of the Act and [S.I. 2021/1417](#).

T is the weight of plastic or the weight of each of the single substances listed in regulation 4 used in the production run.

N is the number of relevant packaging components in the production run.

(7) Where relevant packaging components are within a product line, a determination under paragraph (3) may be made by reference to the design specifications of a relevant packaging component rather than to each relevant packaging component within that product line provided that the following conditions are met—

- (a) the design specifications include—
 - (i) the weight of the relevant packaging component;
 - (ii) the weight of plastic to be used in the relevant packaging component;
 - (iii) the weights of each of the single substances listed in regulation 4 to be used in the relevant packaging component; and
- (b) an indicative component has been weighed and its weight is equal to that in the design specifications.

(8) The determination under paragraph (3) must not include the weights of—

- (a) waste material produced and discarded during the production process;
- (b) waste or surplus material attached to the relevant packaging component at the chargeable event;
- (c) goods contained within a relevant packaging component, when that component is imported.

(9) When goods contained within an imported relevant packaging component are other relevant packaging components, an importer must undertake or obtain and keep a record of a determination in accordance with paragraph (3) in respect of those other components.

(10) If at any time—

- (a) where the procedure in paragraphs (4) or (7) has been applied, the indicative component relied on no longer accurately represents the common properties of a product line; or
- (b) a determination under paragraph (3) (or any further determination required by this paragraph) is inaccurate or no longer correct,

the producer or importer must undertake or obtain a further determination and keep a record of it in writing.

(11) In this regulation, “relevant packaging component” means a packaging component that contains plastic.