

24th March 2022
Packaging Tax Obligation Statement
Effective Date 1st April 2022



As part of the Government's plan to incentivise the use of recycled material in the manufacture of plastic packaging, HMRC will be introducing a Plastic Tax effective 1st April 2022.

This tax is applicable to all products that are manufactured using less than 30% Post-Consumer Recycled Polymer, with the tax rate being set initially at £200/tonne.

There are some exemptions from the Packaging Tax however after careful consideration, we conclude that, all bottles sold by Metaplast containing less than 30% PCR will be subject to the tax.

We confirm that Metaplast will be fully compliant under our manufacturers obligations to pay the Packaging Tax to HMRC in line with legislation, and our suppliers of caps and closures have confirmed, they too are compliant, and it is their intention to pass the tax on at point of sale.

The Packaging Tax will be passed on automatically and we have taken the decision to display the value of the tax as a separate line item on Order Acknowledgements and subsequent Invoices. The value of tax is calculated based on the overall weight of the container and the £200 / tonne tax rate. Customer pricelists will be adjusted to clearly state the products liable for the tax and the associated tax value.

If product supplied on an ex-works basis by Metaplast is exported post collection, and, sufficient evidence can be provided, as requested by HMRC, a credit for the packaging tax will be applied.

A large, light blue watermark of the METAPLAST logo is centered at the bottom of the page. The logo consists of the word "METAPLAST" in a bold, sans-serif font, with the letters "T", "A", "P", "L", "A", and "S" in a light blue color and the others in a slightly darker shade. The logo is framed by a thin blue horizontal line above and below the text.