

The Plastic Packaging Tax - 1st April 2025

Dear Customer

Following the introduction of the UK Plastic Packaging Tax in 2022, UK businesses are required to declare the weight of plastic packaging they have handled, based on plastic packaging components manufactured or imported into the UK, which does not contain at least 30% recycled plastic.

As a large distributor of plastic packaging, we are required by law to account for Plastic Packaging Tax (PPT) and collect on behalf of HMRC.

The Government recently announced with effect from 1st April 2025 the per tonne rate will increase from £217.85 per tonne to £223.69 per tonne. In line with this all-liable products supplied from this date will be charged at the new increased tax level: -

£217.85 Per Tonne = up to and including 31st March 2025

£223.69 Per Tonne = From 1st April 2025

Please be advised that the PPT will feature as a separate line on the sales invoice (as our product code with a description of "Plastic Packaging Tax") for products supplied unless exemptions are granted.

The Exemptions where tax is not chargeable are as follows: -

- Products with at least 30% PCR content

- Products exported outside the UK

(Where products are supplied on an Ex-Works basis with the final destination outside of the UK, if Export documentation is provided to us a Credit will be issued against the PPT originally charged)

Many thanks for your continued support, we value your business. Should you wish to discuss our range of 30% - 100% PCR products, please contact our Sales team.

Yours sincerely,

Metaplast Ltd.