

Guidance

## Plastic Packaging Tax: steps to take

If you have manufactured or imported 10 or more tonnes of plastic packaging since 1 April 2022, you may need to register for the tax.

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From: [HM Revenue & Customs \(/government/organisations/hm-revenue-customs\)](#)

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## Contents

- — [What you must do](#)
- — [Get help and support](#)

You need to register for the Plastic Packaging Tax if you:

- expect to import into the UK or manufacture in the UK 10 tonnes or more of finished plastic packaging components in the next 30 days
- have imported into the UK or manufactured in the UK 10 tonnes or more of finished plastic packaging components since 1 April 2022 — this will change on 31 March 2023, when you will need to look back over the last 12 months on the last day of the month

You will need to pay Plastic Packaging Tax if you have manufactured or imported plastic packaging components which contain less than 30% recycled plastic.

Packaging should only contain recycled plastic where it is permitted under other regulations and [food safety standards](https://www.food.gov.uk/) (<https://www.food.gov.uk/>).

The tax came into force on 1 April 2022 and is charged at a rate of:

- £200 per tonne from 1 April 2022
- £210.82 per tonne from 1 April 2023

## What you must do

- 1 Check [which packaging is subject to Plastic Packaging Tax](https://www.gov.uk/guidance/work-out-which-packaging-is-subject-to-plastic-packaging-tax) (<https://www.gov.uk/guidance/work-out-which-packaging-is-subject-to-plastic-packaging-tax>) and the [definitions of finished components and substantial modifications](https://www.gov.uk/guidance/decide-if-you-need-to-register-for-plastic-packaging-tax) (<https://www.gov.uk/guidance/decide-if-you-need-to-register-for-plastic-packaging-tax>), to find out if the packaging you manufacture or import is subject to the tax.
- 2 [Work out the weight of the packaging](https://www.gov.uk/guidance/how-to-work-out-the-weight-of-packaging-for-plastic-packaging-tax) (<https://www.gov.uk/guidance/how-to-work-out-the-weight-of-packaging-for-plastic-packaging-tax>) you manufacture or import to find out if you [must register for the tax](https://www.gov.uk/guidance/when-you-must-register-for-plastic-packaging-tax) (<https://www.gov.uk/guidance/when-you-must-register-for-plastic-packaging-tax>).
- 3 Find out [how to register](https://www.gov.uk/guidance/register-for-plastic-packaging-tax) (<https://www.gov.uk/guidance/register-for-plastic-packaging-tax>).
- 4 Check which [records and accounts you must keep](https://www.gov.uk/guidance/record-keeping-and-accounts-for-plastic-packaging-tax) (<https://www.gov.uk/guidance/record-keeping-and-accounts-for-plastic-packaging-tax>) and how to carry out [due diligence](https://www.gov.uk/guidance/how-to-make-due-diligence-checks-for-plastic-packaging-tax) (<https://www.gov.uk/guidance/how-to-make-due-diligence-checks-for-plastic-packaging-tax>).
- 5 Find out if you can [get tax relief on exported and converted components](https://www.gov.uk/guidance/claim-a-credit-or-defer-paying-plastic-packaging-tax) (<https://www.gov.uk/guidance/claim-a-credit-or-defer-paying-plastic-packaging-tax>).
- 6 Find out [how to submit your return](https://www.gov.uk/guidance/completing-your-plastic-packaging-tax-return) (<https://www.gov.uk/guidance/completing-your-plastic-packaging-tax-return>).

## Get help and support

If you have a question about Plastic Packaging Tax and cannot find an answer in GOV.UK guidance, you can ask HMRC to answer it. You should either:

- contact your Customer Compliance Manager, if you have one
- use the [Enquire about Plastic Packaging Tax online form](https://www.tax.service.gov.uk/submissions/new-form/enquire-plastic-packaging-tax) (<https://www.tax.service.gov.uk/submissions/new-form/enquire-plastic-packaging-tax>)

To send a question using the online form, you need a Government Gateway user ID and password. If you do not have a user ID, you can create one when you send your question.

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[Check which packaging is subject to Plastic Packaging Tax \(/guidance/work-out-which-packaging-is-subject-to-plastic-packaging-tax\)](#)

[Records and accounts you must keep for Plastic Packaging Tax \(/guidance/record-keeping-and-accounts-for-plastic-packaging-tax\)](#)

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