



HM Revenue
& Customs

Check if you need to register and are liable for Plastic Packaging Tax



Before using this guide, we recommend using the decision tree ‘Check if your plastic packaging is in scope of the Plastic Packaging Tax’ to check if the product that you manufacture or import is a plastic packaging component that is subject to the tax.

You should follow steps 1 to 4 for each plastic packaging component you manufacture or import.

Step 1

Do you manufacture the plastic packaging component in the UK, either from raw materials or pre-made plastic inputs? By manufacture, we mean carrying out a production process, such as extrusion, printing or laminating, on the plastic packaging component, regardless of whether this is the main function of your business. This includes government departments, public authorities and charities where the production is for commercial purposes.

If **yes**, go to step 3.

If **no**, go to step 2.

Step 2

Do you import the plastic packaging component into the UK, including plastic packaging filled with goods on importation? This also applies to government departments, public authorities and charities where the import is for commercial purposes.

If **yes**, go to step 5.

If **no**, you are not the liable person for Plastic Packaging Tax for this packaging component. Go to step 5.

Step 3

Do you complete the last manufacturing process for the packaging component, for example, changing the shape, structure, thickness or weight of the packaging component? Examples of processes which change the shape, structure, thickness or weight that you should consider include:

- Extrusion
- Moulding
- Layering or laminating
- Forming
- Printing

The following four manufacturing processes do not count unless you also carry out a manufacturing process that changes the shape, structure, thickness or weight of the plastic packaging component at the same time. This list is exhaustive:

- Blowing or forming from a preform
- Cutting
- Labelling
- Sealing

If **yes**, go to step 4.

If **no**, you are not the liable person for Plastic Packaging Tax for this packaging component. Go to step 5.

Step 4

Do you complete a manufacturing process at step 3, before the plastic packaging is packed or filled? If you complete it at the same time as packing or filling goods into the packaging (for example, you form and fill the packaging component in one operation), you should answer no.

If **yes**, go to step 5.

If **no**, you are not the liable person for Plastic Packaging Tax for this packaging component. The business that performs the last manufacturing process before the packaging is packed or filled is liable for the tax. You may be jointly liable for the tax if the other business has not properly accounted for the tax and you have not conducted due diligence to check this. Go to step 5.

Step 5

Repeat steps 1-4 for all plastic packaging components you manufacture in the UK or import into the UK.

If you answered **yes** for any plastic packaging components, go to step 6.

If you answered **no** for all plastic packaging components, then you are not the liable person for Plastic Packaging Tax.

Step 6

Are you going to manufacture in the UK or import into the UK 10 tonnes or more of plastic packaging components in the next 30 days?

Further information on what plastic packaging is considered against the 10 tonne threshold for this step and step 7 below, is set out in [Get your business ready for Plastic Packaging Tax](#) guidance on GOV.UK. You may also find decision tree 'Check if your plastic packaging is in scope of the Plastic Packaging Tax' helpful for determining what packaging is in scope.

If **yes**, you will need to notify HMRC you are liable to register for Plastic Packaging Tax by the first day of the subsequent month from when your business met this test.

If **no**, go to step 7.

Step 7

Did you manufacture in the UK or import into the UK 10 tonnes or more of plastic packaging components in the last 12 months? For the first year of the tax only this will be from 1 April 2022 onwards.

If **yes**, you will need to notify HMRC you are liable to register for Plastic Packaging Tax within the next 30 days from when your business met this test.

If **no**, you will not be liable to register for Plastic Packaging Tax. However, you should keep records to demonstrate that you have not exceeded the 10-tonne threshold.

This guide is correct as of January 2022 and supersedes previously published versions. The contents of this is subject to change until Plastic Packaging Tax legislation is approved by Parliament.