

UK Plastic Packaging Tax

Executive Summary

This guidance document, developed by Afera as part of work undertaken within its Flagship Sustainability Project (AFSP) with the aim of answering questions from Afera members regarding the topic.

On 1 April 2022, the UK parliament passed the Finance Act 2021 that introduced a new tax on plastic packaging, referred to as the UK Plastic Packaging Tax (UK PPT). It applies to plastic packaging manufactured in or imported into the UK that contains less than 30% recycled content. The aim of the tax was to provide a clear economic incentive for businesses to use recycled plastic in the manufacture of plastic packaging, which will create greater demand for this material.

Two major changes to the UK Plastic Packaging Tax effective from 1 April 2027 will permit the use of a mass balance approach for chemically recycled plastic and remove pre-consumer waste as an eligible source of recycled content.

What the guidance paper covers

- **What is the UK Plastic Packaging Tax?**
- **What is in scope and exempt from the UK PPT?**
- **What is considered plastic under the UK PPT?**
- **Are components made from recycled plastic exempted from the UK PPT?**
- **Who is liable for the UK PPT?**
- **What is the rate of the UK PPT?**
- **FAQ (Tape design)**
 - Is it correct to understand that packaging tapes are explicitly in scope of the regulation, and if the weight of the plastic carrier in the tape accounts for the largest part of the article, the tax is due?
 - What about paper-based packaging tape? Is it exempted from the tax if the adhesive content (if considered plastic) is not the majority of the weight of the product?
 - What if a tape is not designed or supplied as a packaging tape, but may be used further down the chain for packaging applications without our knowledge?
 - Are plastic cores which adhesive tape may be wrapped around considered as plastic packaging?
 - Is tertiary packaging (e.g., wrapping films for pallets) in scope of the UK PPT?

- **FAQ (Adhesives)**

- Are adhesives used in adhesive tapes considered plastic under the UK PPT?
- How are packaging formats of adhesives and other raw materials impacted by the UK PPT?

- **FAQ (Recycled content)**

- We think that this kind of process [...melting and extrusion into pellets before it can be reused] meet the definition of Pre-consumer Plastic, what do you think?

This [guidance paper](#) is exclusively available to Afera members.

Disclaimer

The guidance paper (last updated in **July 2026**) was prepared by participants of Afera's Flagship Sustainability Project (AFSP). The contributors of the original document are Jeff Burrington from HB Fuller, Alan Gilding from Advance Tapes, Pablo Englebienne and Karla Pastor from Afera. Contributors have made reasonable efforts to ensure the accuracy and reliability of the information stated in this document.

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