

# Baker Materials PPT Update



Although the Plastic Packaging Tax is live from the 1st April 2022, there are still some grey areas in the legislation provided by HMRC. We are looking to get these cleared up before supplying any information that may be incorrect, inadequate or unnecessary.

The points clarified via HMRC for roll materials are:

- If the face material is plastic, PPT is payable, unless the recycled content is 30% or higher.
- PPT is liable at the site of last significant modification.
- Plastic Backing/carriers - Whenever the backing carrier is unprinted, the PPT tax point will rest with the importer or UK manufacturer. If printed, the tax point moves to the printer/converter.
- Plastic Face materials. If printed, the PPT tax point is with the printer/converter.
- For roll materials, we assume the last significant modification will be with the printer us and therefore the printer will be liable for the PPT.
- The liner is excluded from the weight calculations.
- The adhesive is included in the construction weight.
- PPT is payable once the 10 tonne threshold (in a 12 month period) is reached.
- Registration is required once the 10 tonne threshold is reached. You must register within 30 days after you meet the criteria (criteria being 10 tonne of plastic orders placed and in the system).
- Online service to register and pay will be available from 1st April 2022
- PPT is payable at £200 per metric tonne
- Requirement to show amount of PPT tax on invoices from 1 April 2022 has been postponed.

There may be further information we can supply on this once further clarification is supplied on the legislation by HMRC.

We are currently in the process of populating the materials with PPT liability and weights. Once this has been completed, we will advise of further information.

- If you have specific questions about the PPT we recommend contacting the HMRC or the BPIF on the following links. [indirecttaxdesign.team@hmrc.gov.uk](mailto:indirecttaxdesign.team@hmrc.gov.uk) [ppthelp@bpif.org.uk](mailto:ppthelp@bpif.org.uk)
- Due to the complex nature of our industry, there are still changes being made to the Tax legislation so we would recommend keeping up to date with these through the BPIF and the HMRC. <https://www.gov.uk/government/collections/plastic-packaging-tax>

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