

# Plastic Packaging Tax (PPT): What It Means for Samuel Grant Packaging Customers



Let us review your plastic packaging to identify where switching to recycled content could reduce your tax exposure.

## A straightforward guide to the UK tax on plastic packaging

### What is PPT?

PPT is a UK tax applied to plastic packaging containing less than 30% recycled content.

From April 2026, the rate is £228.82 per tonne and increases annually.

The aim is to encourage the use of recycled material and reduce reliance on virgin plastic.

### Who Does PPT Affect?

PPT applies to businesses that:

- Import goods or packaging into the UK
- Manufacture plastic packaging in the UK
- Place packaged goods on the UK market

### Registration threshold:

- 10 tonnes in 12 months



#### **Important:**

You must still register if you exceed the threshold, even if all your packaging contains 30% or more recycled content and no tax is due.

## What Do You Need to Do?

### Registered businesses

- Submit quarterly returns
- Pay PPT where applicable
- Keep records for 6 years
- Maintain product-level data

### Businesses approaching the threshold

- Track packaging volumes
- Monitor progress towards the 10 tonne threshold



**We can help identify which products meet the 30% threshold and where changes could remove the tax.**

### All businesses

- Gather recycled content evidence
- Understand supply chain impact
- Be aware that PPT costs are often passed through in packaging prices

## How Will PPT Impact Costs?

- Below 30% recycled content = tax applies
- Above 30% = no tax
- Annual CPI increases apply
- Costs often passed through supply chain



**We can advise on compliant alternatives that maintain performance while reducing cost.**

## Why Is This Important for You?

### We can support you with:

- Recycled content data
- Switching to compliant materials
- Transparent pricing
- Planning for future changes

## What Happens If You Don't Comply?

Failure to register or report correctly may lead to:

- Penalties and interest charges
- Increased scrutiny on claims

## Further Support

For more information, visit [gov.uk](https://www.gov.uk) or speak to your Samuel Grant Packaging account manager.



**Your partner in sustainable  
packaging and regulatory  
compliance.**



Let us carry out a packaging audit to identify opportunities to reduce material usage and streamline your operations, saving you both time and money.

For more information and relevant links, visit the dedicated PPT page on the Samuel Grant website.

