

Check when you must register for Plastic Packaging Tax

Plastic Packaging Tax (PPT) was introduced on 1 April 2022. If you manufacture or import 10 or more tonnes of plastic packaging within a 12-month period you must register for PPT on GOV.UK, even if your packaging contains 30% or more recycled plastic.

You must register for 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 includes non-resident taxpayers who import [finished plastic packaging components](#) into the UK on their own behalf, or manufacture finished plastic packaging components in the UK.

The importer will generally be the consignee on the importation documents, unless they provide [records showing they are acting on behalf of someone who's controlling the import](#), and are using the consignee to store goods on their behalf.

If you import finished packaging components using incoterms, you should make sure you and other businesses know who is responsible for accounting for Plastic Packaging Tax. The tax becomes chargeable when the goods are imported but is accounted for quarterly in arrears rather than at the time of import.

If you are a partnership or other unincorporated body

You must register if at least one partner (or person carrying out business) will manufacture or import 10 or more tonnes of finished plastic packaging components in the next 30 days or since 1 April 2022. All members will then be joint and severally liable for Plastic Packaging Tax.

If you are a member of a business group

You can [register as a group](#). This allows for only one of the businesses to complete returns and make payments on behalf of all members of the group.

When to register

You must register for Plastic Packaging Tax within 30 days of becoming liable for it. You must pay the tax on all chargeable components from the day you're liable to register. You may need to pay a penalty if you do not.