

CTPA Feedback to Technical Consultation on the Draft Secondary Legislation for the Plastic Packaging Tax

30 November 2021

CTPA would like to thank HM Revenue & Customs for the opportunity to contribute to the Technical Consultation on the Draft Secondary Legislation for the Plastic Packaging Tax, which provides technical detail relating to administration of the tax.

As a reminder, CTPA is the trade association representing the UK's cosmetics industry. Membership covers 80 - 85% of the UK cosmetics and personal care market by value, and comprises small, medium, large and multi-national companies supplying the UK market. Companies include manufacturers, distributors, contract manufacturers and own brand retailers.

Packaging plays an important role for cosmetics and personal care products, from displaying legal labelling requirements, enabling suitable application and dosing of product, to offering protection during transportation, and enhancing the retail presence on shelf.

CTPA and its members are fully committed to the UK Government's objective to deliver a truly circular economy, including the use of recycled content where the safety of cosmetic products is not compromised.

Members have contributed the following queries as a result of the latest Explanatory Memorandum and proposed Statutory Instrument.

1. **Section 5** of the statutory instrument mentions that a producer or importer must keep a record of determination of plastic content. CTPA members seek clarification over how long the record of determination must be kept.
2. **Section 7** provides a formula for calculating the proportion of recycled plastic contained in a packaging component. CTPA members found it difficult to understand the descriptions of **A** and **B**, which mention the weights of plastic and recycled plastic **used to produce** the packaging component, whilst under **Section 5**, it states that waste material must not be included. CTPA seeks clarity on this.
3. **Section 20** states that the commissioners may prescribe the form and manner in which tax credits may be claimed. CTPA members seek clarity over **where** this will be prescribed.
4. **Sections 25** and **26** address measurement of weight. CTPA members seek clarification as to whether there is any current prescribed method of weighing.

The Cosmetic, Toiletry and Perfumery Association Limited