FOR INFORMATION
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Plastic Packaging Tax: First returns and payments due on 29 July 2022

Summary

Plastic Packaging Tax was introduced 1st April 2022 and first quarterly returns for PPT are due on 29th July 2022, just over two weeks away.
If your business was liable to register between 1 April and 30 June 2022 you must submit your PPT return and pay any tax due by 29 July 2022.
To provide further support on completing PPT returns and submitting payments, HMRC shared some helpful reminders and links to additional resources.

The information shared by HMRC consists of:

- Important information – first returns and payments:
  - PPT return needs to include plastic packaging manufactured or imported into the UK from when your business became liable to 30 June 2022 (the first accounting period)
  - Guidance on required accounts and records to evidence the figures submitted on PPT return
  - Any tax due needs to be paid through online PPT account (via Direct Debit, Bacs, CHAPS, Debit/Corporate credit card or Faster Payments)

- PPT webinar recordings available on GOV.UK

- Recent updates on guidance collection page related to claiming tax relief, cancelling registration and PPT payments.

A copy of the full information emailed by HMRC to Industry Working Group members on 12 July is annexed to this circular.

We encourage members to continue share their feedback regarding implementation of the tax, registration and returns journey as we aim to provide the necessary support, seeking HMRC advice where required.

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Annex

Information sent by email by HMRC on 12 July 2022 to PPT Industry Working Group members.

Plastic Packaging Tax (PPT) was introduced on 1 April 2022. If you manufacture or import plastic packaging into the UK you may need to register for PPT, submit a PPT return and pay any tax due.

If you were liable to register between 1 April and 30 June 2022 **you must submit your PPT return and pay any tax due by 29 July 2022.**

With the deadline only 17 days away we wanted to share some helpful reminders on completing PPT returns and submitting payments.

Important information – first returns and payments:

- Your PPT return needs to include plastic packaging your business manufactured or imported into the UK **from when you became liable to 30 June 2022** (the first accounting period).
- You must keep accounts and records to support the information provided when you complete your quarterly PPT return.
- Your accounts must show how you have worked out the figures you submit on your PPT return, and your records must show the evidence to support these figures.
- You must keep your accounts and records for at least 6 years from the end of the accounting period, and record weight in tonnes, kilograms, and grams.
- You will need to pay any tax due through your online PPT account. You can pay via Direct Debit, Bacs, CHAPS, Debit/Corporate credit card or Faster Payments.
- For a reminder of these steps and all return and payment dates for 2022-23 download our PPT flyer.

PPT webinar recordings:

You can watch recordings of our latest PPT webinar sessions on GOV.UK. The ‘Introduction to Plastic Packaging Tax’ webinar includes new content setting out the returns, payments and relief process. All videos feature timestamps so you can go straight to your area of interest.

Guidance enhancements:

Guidance for PPT is available at our collection page. We continue to enhance the PPT guidance pages to help address your frequently asked questions.

Recent updates include:

- Support on how to claim tax relief on a return when plastic packaging components are exported in the same accounting period they are manufactured or imported.
- Presentation and additional clarity of the claiming a tax relief guidance page.
- New content on how to cancel a registration.
- New content on how to pay PPT.