

**From:** Greenwood, Wayne <wayne.greenwood@sealedair.com>

**Sent:** 19 November 2021 14:05

**To:** John Williams <sales@interpak.ltd.uk>

**Subject:** Plastic Tax

Hi John,

The current details are taken from a presentation from our Global Sustainability Leader, Ed Roberts, who sits on the HMRC Industrial Working Group working with the Tax and we have gone through a number of elements concerning the forthcoming Plastic Packaging Tax. As you are aware the Tax will be applicable with any plastic packaging that has less than 30% recycled content. The Bill is currently still in draft although it is still to be introduced in April next year so there is still a lot of uncertainty as to what is meant by recycled content. All details are subject to change. There are a number of definitions that are used, PIR(Post Industrial Recyclate), PCR(Post Consumer Recyclate) would be the two most appropriate to use.

We currently produce a Virgin material Stratocell and a HRC(High Recycled Content) material in both Stratocell and Ethafoam. The HRC has 50% PCR and 15% PIR so would currently be exempt but we only make Stratocell in 24Kg Foam. We are currently trialling a 30% content in Stratocell in both 24Kg and 30Kg and are discussing the best method for achieving a tax exempt material.

It is important to note we are responsible for providing all of the documentation and proof along with the payment of the Tax for Stratocell as the manufacturer. Any imported products would fall to the importer to verify to the HMRC. If you would like to discuss any further or get more information.

Regards

**Sealed Air**

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