



**FAO Steven Taylor
Interpak Ltd
Desborough Industrial Park
Desborough Park Road
High Wycombe
HP12 3BG**

9th December 2022

Dear Steven,

UK Plastic Packaging Tax (PPT)

PPT became applicable in the UK on 1 April 2022, and applies to importers and manufacturers of 'chargeable plastic packaging components' which have less than 30% recycled content.

We have reviewed the extent to which PPT may affect our products:

RICHFOAM® POLYETHER
RICHGUARD® EXTRA CM POLYETHER
RICHFOAM® FR POLYETHER & INTENSE COLOURS
RICHFOAM® INDUSTRIAL POLYETHER & ANTI-STATIC
RICHFOAM® SPONGE POLYETHER & ANTI-MICROBIAL
RICHGUARD® AURORA™
RICHLUX® HIGH RESILIENCE
RICHGUARD® CM HIGH RESILIENCE
CELSIUS® CM VISCO ELASTIC FOAM
RICHBOND® COMBUSTION MODIFIED BONDED FOAM
FIRESEAL™

Our Products are clearly not packaging in the form that we supply them to our customers. We also consider that the Products are not intentionally designed to be specifically or exclusively suitable for packaging purposes. We have therefore determined that Carpenter is not manufacturing chargeable plastic packaging components and is therefore not required to account for PPT.

Of course, you will need to make your own assessment as to whether you manufacture a chargeable plastic packaging component when using the Products, and whether you need to account for PPT accordingly. In this regard, the following information may be useful, if you use our RICHBOND® COMBUSTION MODIFIED BONDED FOAM. This is largely made from waste foam and therefore, if you do convert this material into packaging, we would be happy to provide you with additional composition information, to allow you to determine whether it would satisfy the 'recycled plastic' requirements of PPT.

Yours faithfully

Richard Harris – UK Sales Director

CARPENTER LTD

GLOSSOP BRANCH
DINTING LODGE INDUSTRIAL ESTATE
GLOSSOP
DERBYSHIRE
SK13 6LE
01457 861141 TEL
01457 863242 FAX

REGISTERED OFFICE:
DINTING LODGE INDUSTRIAL ESTATE
GLOSSOP
DERBYSHIRE
SK13 6LE
INCORPORATED IN ENGLAND
REGISTERED NO. 214781