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| April 2022 |

Name, department

**Information on the UK Plastic Packaging Tax Regulation, 01.04.2022**

Dear Business Partner,

Effective from 1st April 2022, a **Plastic Packaging Tax (PPT**) has **been introduced in the UK** with mandatory reporting requirements for finished plastic packaging components either manufactured in or imported into the UK.

There are two types of plastic packaging subject to the tax. They are designed to be suitable for:

* use in the supply chain in the protection, containment, handling, presentation and delivery of goods.
* single use by the consumer.

The introduction of this PPT results in an extended **requirement for the recording of weights together with evidence provided by you on the plastic specifications of packaging.** You can find out more about the UK PPT requirements in the links below.

Under the new rules, the importer (Consignee) is obligated to record all plastic packaging imported into the UK.

**As a result, we will need to work with you to:**

1. Confirm whether any of your **products contain any plastic in their packaging.**
2. Identify, for each product, the packaging components that contains plastic, the virgin and recycled plastic content.
3. Get information/ records of such plastic’s composition to support subsequent payment of PPT to the tax authorities.
4. Get information on weight of imported plastic packaging for which tax is due.
5. Maintain records of imported plastic packaging that is exempt from the tax, by virtue that it contains 30% or more recycled content.

If you make supplies to the UK, we kindly ask you **to complete the excel information request form for Plastic Packaging Tax (PPT) attached** *per delivery / per month / per quarter (frequency to be agreed by each GB)* and send it back to your contact person in the Bosch legal entity.

Yours sincerely

Robert Bosch GmbH

Name Name

*Department Department*

 **UK PPT Links:**
Introduction to the Plastic Packaging Tax
<https://www.gov.uk/government/publications/introduction-of-plastic-packaging-tax-from-april-2022/introduction-of-plastic-packaging-tax-2021>

Administrative aspects
<https://www.gov.uk/guidance/examples-of-tests-and-calculations-for-plastic-packaging-tax>

Technical aspects
<https://www.gov.uk/guidance/work-out-which-packaging-is-subject-to-plastic-packaging-tax>

Claim a tax credit on a plastic packaging component
<https://www.gov.uk/guidance/claim-a-credit-or-defer-paying-plastic-packaging-tax>

What you need to do when buying plastic packaging
<https://www.gov.uk/guidance/check-if-you-need-to-register-for-plastic-packaging-tax>

Records you keep
<https://www.gov.uk/guidance/record-keeping-and-accounts-for-plastic-packaging-tax>

Recycled plastic
<https://www.gov.uk/guidance/work-out-which-packaging-is-subject-to-plastic-packaging-tax#recycled-plastic>

Working out the weight of plastic packaging
<https://www.gov.uk/guidance/how-to-work-out-the-weight-of-packaging-for-plastic-packaging-tax>

How to work out the percentage of recycled plastic
<https://www.gov.uk/guidance/examples-of-tests-and-calculations-for-plastic-packaging-tax#recycled>

Records you’ll need to keep
<https://www.gov.uk/guidance/record-keeping-and-accounts-for-plastic-packaging-tax#evidence>

Exemptions
<https://www.gov.uk/guidance/check-which-plastic-packaging-is-exempt-from-plastic-packaging-tax>

What you can do now to get ready
<https://www.gov.uk/guidance/check-if-you-need-to-register-for-plastic-packaging-tax>