



# Plastics and packaging laws in the United Kingdom

*The laws outlined in this section are principally similar across the UK. However, as the UK comprises four nations with devolved administrations, for convenience we have primarily set out the position in England and Wales. In some cases, there are different referable laws in Scotland and Northern Ireland; however, the principles are much the same. In light of the exit of the UK from the EU and the Protocol on Ireland and Northern Ireland (as amended by the Windsor Framework) (the “Protocol”) there has been divergence in some applicable rules to Northern Ireland. Where Scottish and Welsh rules are materially different from those applying in England, we have noted this below.*

## 1. What is the general legislative framework regulating packaging and plastics waste?

General waste management controls in the UK that apply to plastic and packaging are found largely in the following legislation:

- Producer Responsibility Obligations (Packaging Waste) Regulations 2007 (Packaging Waste Regulations 2007) and the Packaging (Essential Requirements) Regulations 2015 (together, these implement the Packaging and Packaging Waste Directive);
- Waste (England and Wales) Regulations 2011 which implement the Waste Framework Directive)
- Waste obligations under the Environmental Protection Act 1990 (e.g., the unauthorised or harmful deposit, treatment or disposal of waste under s.33 and the waste duty of care under s.34
- Environmental permitting requirements set out in the Environmental Permitting (England and Wales) Regulations 2016 and in Scotland the Waste Management Licensing (Scotland) Regulations 2011, which govern how waste must be kept and set out the main offences in terms of permitting and hence in terms of waste management.
- Climate Change Act 2008 includes powers to establish single use carrier bag charges and Climate Change (Scotland) Act 2009 includes powers to establish deposit and return schemes and carrier bag charging schemes.
- Powers to establish EPR schemes and DRS, improve the consistency of recycling systems across the country, reform the controls placed on plastic waste exports and implement new charges for single-use plastics. in Part 3 of the Environment Act 2021

- Each of the UK's nations' packaging waste data reporting regulations, including the Packaging Waste (Data Reporting) (England) Regulations 2022 (as amended)
- The draft Producer Responsibility Obligations (Packaging and Packaging Waste) Regulations 2024, which is expected to be adopted and come into force in 2024.

Additional legislation exists in respect of specific plastics, which is set out further below.

On 31 December 2020, the UK left the EU. Various statutory instruments came into effect to amend EU-derived domestic legislation and ensure that UK environment and waste legislation continues to operate as intended. Under the Protocol on Ireland and Northern Ireland (the NI Protocol), as amended by the Windsor Framework (which simplifies the arrangements for moving goods between GB and NI), certain EU laws continue to apply to Northern Ireland on a dynamic basis. The UK government has indicated that going forward it may consider alternative approaches to plastics legislation compared to the EU. Devolved administrations will take their own approach where they are able.<sup>1</sup>

## **2. Are there any measures (existing or expected) in respect of single-use plastics?**

As the UK is no longer a Member State of the EU, it is generally not required to transpose the Single-Use Plastics Directive into domestic law. However, under the Protocol, certain provisions of the Single-Use Plastics Directive had to be transposed in Northern Ireland by 1 January 2022. In summary, these included the requirement to introduce measures to reduce the consumption of plastic cups and food containers, the requirement to restrict the placing on the market (i.e. ban) certain single-use plastic products, product-specific requirements relating mainly to plastic bottles and new labelling requirements for some plastic products.

As waste is a devolved area of competence, the devolved administrations have taken slightly different approaches to deal with single-use plastics.

### **Carrier Bags**

Minimum charges on all single use carrier bags have been in force across the UK for a number of years, but those charges have increased in recent years.

From 21 May 2021, all business sellers in England must charge customers a minimum of 10p for single use plastic bags used for taking goods out of shops or for delivering them. It is currently 10p in Scotland; 5p in Wales; and 25p in Northern Ireland.

### **Single Use Plastic Items**

In England, the distribution and sale of single-use plastic drinking straws, plastic-stemmed cotton-buds and plastic drink stirrers was banned from 1 October 2020. It then extended this ban to the supply of single-use plastic plates, trays, bowls, cutlery, balloon sticks, expanded and extruded polystyrene foods and drinks containers in England from 1 October 2023 to align more closely with the ban that applies in Scotland and in the EU. Scottish regulations go further still to capture oxo-degradable plastic products too. Likewise, the Welsh government introduced legislation to restrict the sale and supply of those categories of single-use plastics from June 2023.

The Environment Act 2021 authorises the government to introduce charges for any single-use plastic item so there is the potential for new charges in the coming years.

## **3. Are there any (existing or expected) producer responsibility schemes in place for packaging or plastics?**

The UK's extended producer responsibility regime for packaging is currently being introduced in phases. Once fully in force, packaging producers (defined widely to include several downstream operators including importers, brand owners and distributors) will be required to collect and report packaging data and contribute to the cost of collecting, treating, recycling and disposing of packaging waste.

The data collection and reporting obligations took effect in 2023. In summary, large producers were required to first report data covering January to June 2023 by 1 October 2023 (with regulatory position statements on enforcement) while small producers were required to first report their data by 1 April 2024. The substantive packaging waste obligations framework will be in force at some point later in 2024. However, waste packaging fees have been deferred for 1 year, so they will be payable from October 2025.

Regulations requiring mandatory recyclability labels are expected later in 2024. Pursuant to these regulations, all packaging (except for plastics films and flexibles) will be required to be labelled as 'recycle' or 'do not recycle' by 31 March 2026. Plastic films and flexible will need to be labelled with 'recycle' or 'do not recycle' by 31 March 2027.

## **4. Is there any (existing or expected) deposit return scheme (“DRS”) in place for packaging or plastics?**

### **Scotland**

In Scotland, a DRS for drinks packaging - which was initially expected to be in place in July 2022 but has since been postponed - could now be delayed until 2028/9, to align the schemes operating in the rest of the UK. There remains significant uncertainty across the UK in relation to DRS given pending announcements and the interoperability of proposed schemes. Details of the Scottish scheme as known are identified below but could remain subject to change.

Under Scotland's DRS, consumers buying a drink packaged in a single-use container made from PET plastic, glass, steel or aluminium with a volume between 50ml and 3l will pay a 20p deposit, which can then be redeemed on return of the empty packaging. If you sell in-scope drinks containers to consumers in Scotland, you will have to make sure they are from a registered producer, charge the deposit on each drink and operate a returns-point.

The regulations require that information identifying the drink as a scheme article and the amount of the deposit should be clearly displayed at any place a drink is displayed for sale, including on online retail platforms. This does not require the value of the deposit to be printed on the drink container or to be displayed on receipts.

In February 2023, HMRC confirmed that VAT will not be applied to the deposit amount at the point of sale but will be due only on deposits that have not been redeemed.

Online retailers and distance sellers fall within the scope of the Scottish DRS. In a February 2023 letter to MPs, it was announced that instead of operating return points, online/distance sellers will have to offer a takeback service to consumers in Scotland for the collection and return of the empty drink containers. Initially only the largest grocery supermarkets will be obliged to provide a takeback service for online orders and all other businesses will be exempt. The takeback obligation on those large supermarkets will also be phased in. Likewise, no enforcement action is expected initially against retailers who do not offer a takeback service to consumers in Scotland in relation to online or distance retail sales of scheme articles.

### **Rest of the UK**

The DRS in England, Wales and Northern Ireland in 2023 have been delayed and there is now a provisional start date of 1 October 2025, though there are reports it could be further delayed to 2028/29.

The response to the second consultation on DRS confirms the introduction of mandatory labelling requirements with the use of both a mark to identify the product as part of a DRS and the use of an identification marker, such as a barcode or QR code, to enable the container to be recognised at the return point. The scheme administrator will determine the specific details and design of the markings.

Under current proposals, the schemes will in part mirror the Scottish DRS, except that the English and Northern Irish regime will exclude glass containers from their scope.

In Wales, Digital DRS trials were piloted between September and November 2023. Around 1,200 households in the Welsh town of Brecon registered to take part in the DRS, whereby cans or bottles could be recycled through usual waste collections at home, over the counter in shops or through special recycling machines located around the town.

The next DRS trial is reportedly planned for London to assess the DRS in an urban environment.

## **5. Are there any (existing or expected) taxes on packaging or plastics?**

A UK wide plastic packaging tax (PPT) was introduced in April 2022 to incentivise business to use recycled plastic in plastic packaging. Companies manufacturing in the UK or importing into the UK at least 10 tonnes of plastic packaging in any rolling 12-month period need to register to pay PPT with HMRC.

The PPT is then payable on finished plastic packaging components which contain less than 30% recycled plastic. When introduced, the tax was charged at a rate of £200 per tonne but on 1 April 2023 this increased to a rate of £210.82 per tonne.

The Environment Act confers powers on the relevant national authorities for England, Wales and Northern Ireland to establish charges for single use plastic items. The Scottish Government has introduced a provision in the Circular Economy Bill which allows charges to be imposed on single-use products that cause environmental harm. The Welsh Government has also stated that it is exploring the possibility of a Welsh tax or charge on single-use plastic cups to drive demand away from such items.

## **6. Are there any measures (existing or expected) regarding micro-plastics or the use of microbeads in products?**

### **Micro-plastics**

Neither the UK government nor the devolved administrations have imposed any restrictions on adding microplastics to mixtures or products in the UK or the sale of products containing microplastics.

In late 2023 the four nations consulted on a proposed ban on the manufacture, supply and sale of wet wipes containing plastic in the UK aimed at reducing plastic and microplastic pollution. The outcome is awaited.

### **Microbeads**

The Environmental Protection (Microbeads) (England) Regulations 2017 imposed a ban on the manufacture of microbeads in rinse-off personal care products in England from 9 January 2018, and

sales of the same from 30 June 2018. Similar provisions apply in Wales, Northern Ireland and Scotland.

## **7. Are there any (existing or expected) recycling or waste reduction targets in place for packaging or plastics?**

The Packaging Waste Regulations 2007 require packaging producers (defined widely to include, in some cases, importers and sellers) except those with a turnover of less than £5m are required to meet annual recycling targets, known as business packaging waste recycling targets. Total UK packaging waste recycling rates are reported to the government on an annual basis.

New recycling targets for the following packaging materials applied from 2023, and remain in place for 2024, including:

- All packaging waste – 77%
- Glass – 82%
- Plastic – 61%
- Aluminium – 69%
- Steel – 87%
- Paper/board – 83%
- Wood – 35%

The government announced – in response to its consultation exercise on the UK EPR regime for packaging – that it will set annual recycling targets for six packaging materials (plastic, paper/card, steel, aluminium, glass and wood) for each year from 2024 to 2030. Producers will evidence that they have met their recycling obligations by acquiring packaging waste (export) recovery notes as under the current arrangements.

The UK Government has set the following targets in its *Waste and Resources Strategy, December 2018*:

- 90% of all plastic drinks bottles to be collected for recycling by 2029;
- 75% recycling rate for packaging by 2030;
- municipal waste to landfill at 10% or less by 2035;
- eliminate avoidable waste of all kinds by 2050.

The UK Government set out in its *25 Year Environment Plan* that it will work to a target of eliminating avoidable plastic waste by the end of 2042.

## **8. Is the use of recycled materials in food packaging regulated?**

There is no current legislative requirement to use recycled plastics in food and cleaning product packaging. However, in light of the existing and anticipated bans of certain single-use plastic food containers (see above for more detail), many manufacturers are already reviewing their supply chains and are setting sustainability targets regarding the use of recycled plastic in product packaging, including food packaging. However, there are assimilated EU law food safety requirements in respect of food contact materials in packaging.

## **9. Are there any other related measures of major interest in your jurisdiction?**

**Circular Economy**

The UK Government and devolved administrations have placed a growing focus on the transition towards the circular economy. On 30 July 2020, the UK, Welsh, Scottish and Northern Ireland governments announced that the measures contained in the EU Circular Economy Package (“CEP”) would be transposed into domestic law without a consultation.

The devolved administrations are responsible for their own strategies and policies relating to waste management. Recent developments in respect of the circular economy include:

- In England, there was a consultation in 2021 on the proposed Waste Prevention Programme (WPP). In the 2023 WPP plastics and packaging is 1 of 7 key areas. In addition to EPR, further actions outlined are to build on restrictions; explore options for the potential for technological innovation in the production of coffee cups, and behavioural science in how they are used; consider measures to encourage the use of reusable and refillable packaging; supporting research and innovation; ban the sale of wet wipes containing plastic, subject to public consultation.
- The Scottish government introduced a Circular Economy (Scotland) Bill on 13 June 2023, which requires Scottish Ministers to introduce measures to help develop a circular economy including publishing a circular economy strategy; developing circular economy targets; reducing waste; increasing penalties for littering from vehicles; making sure individual householders and businesses get rid of waste in the right way; and improving waste monitoring. The Bill is at Stage 1 in the legislative process, at which only the general principles are debated and examined.
- The Welsh Government published its circular economy strategy ‘Beyond Recycling’ in March 2021. The strategy confirms ambitions for Wales to become a zero-waste nation by 2050, as well as being the world’s “number one recycler”. The Welsh Government has set a minimum target for waste recycling of 70% for 2025 and has indicated that the introduction of an EPR scheme for packaging and a DRS for drinks containers will be critical for meeting this target. Its adoption is anticipated but the timing is not yet known.
- In Northern Ireland, a consultation on a Circular Economy Strategy – which set a target that by 2050 it will have halved its annual material footprint to 8 tonnes per person - closed in March 2023. There was also a consultation on the proposed Environment Strategy which includes measures on sustainable production and consumption, zero waste and a highly developed circular economy which closed in January 2022. Its adoption is anticipated but the timing is not yet known.

### **The Environment Act 2021**

The Environment Act 2021 passed into law on 9 November 2021. One of its main is to set a new direction for resources and waste management and change the way government, businesses and individuals produce and consume products.

Part 3 sets out the provisions for resources and waste management by setting out the legislative framework required to deliver on the Resources and Waste Strategy. Part 3 includes powers to implement EPR and DRS, allows for the introduction of charges for certain single-use plastics, sets out the separation of materials for the collection of recyclables and allows for the introduction of electronic waste tracking. Defra consulted on the implementation of mandatory digital waste tracking across the UK in early 2022; the consultation sought engagement on what will be tracked, what information should be recorded and when, different ways information is to be recorded, enforcement consequences and charges for the service.

### **Voluntary action**

In the UK, stakeholders in the private sector have shown a willingness to engage in new approaches to plastics and packaging and take action in this sphere. For example, the UK Plastics Pact is a voluntary initiative which seeks to support the circularising of the plastics economy. Signatories represented 85% of the plastic packaging placed on the UK market. The Pact sets out a number of targets for 2025,





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