



# Extended producer responsibility for packaging: Technical interpretations and agreed positions

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## Introduction

This document includes the technical interpretations made by the agencies (Environment Agency, Natural Resources Wales (NRW), Northern Ireland Environment Agency (NIEA), and Scottish Environment Protection Agency (SEPA)) relating to extended producer responsibility for packaging (pEPR) compliance.

It is based on information in the Data Reporting Regulations for England, Scotland and Northern Ireland as follows:

- (i) the Packaging Waste (Data Reporting) (England) Regulations 2023;
- (ii) the Packaging Waste (Data Reporting) (Scotland) Regulations 2023;
- (iii) the Packaging Waste (Data Reporting) (Northern Ireland) Regulations 2023.

Amendments to the above regulations are due to come into force later in 2023 and this document will be updated accordingly.

There are currently no Data Reporting Regulations for Wales, but it is anticipated that there will be, and they are likely to come into force in July 2023. Organisations in Wales do not have obligations until the Welsh regulations come into force. NRW provides the advice in this document to organisations in Wales in anticipation of the Welsh Data reporting regulations coming into force.

This document is not to be referenced for compliance with the Producer Responsibility Obligations (Packaging Waste) Regulations 2007 (as amended) (2007 regulations). [The Positions and technical interpretations: producer responsibility for packaging for the 2007 regulations](#) remains relevant for compliance with the 2007 regulations.

Data reporting regulations will be repealed by a UK-wide main statutory instrument (SI) (the main pEPR SI).

## Notes about this document

- The principal purpose of this document is to enable the agencies' officers to interpret and enforce the regulations. In the interests of transparency, it is available to others.
- All references to 'the regulations' refer to the Data Reporting Regulation for each nation where regulations have come into force.
- This document does not provide a complete explanation of the requirements of the regulations, or future obligations or changes. Users are encouraged to refer first to the regulations and to published guidance at GOV.UK to resolve any queries they may have.
- Please note that this document will evolve over time and the agencies retain the right

to update or withdraw this document at any time.

- This document does not currently provide information about 'nation of sale' data reporting as this is not a requirement of the regulations. All references to 'reporting' are to 6 monthly reporting for large producers and annual reporting for small producers (expected to be an obligation in the main SI), unless stated otherwise. Please refer to guidance at [Who is affected and what to do - GOV.UK](#) for more information about nation of sale data collection.
- For the purpose of this document extended producer responsibility for packaging is referred to as pEPR.

## Links to guidance

Guidance: [Who is affected and what to do - GOV.UK](#)

Guidance: [Check if you need to report packaging data - GOV.UK](#)

Guidance: [Packaging data: what to collect for EPR - GOV.UK](#)

Guidance: [Packaging data: how to create your file for EPR - GOV.UK](#)

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# Part 1: What is Packaging?

## 1.1 Agencies' interpretation of packaging

For the purpose of the regulations, packaging means all products made of any materials, of any nature, where the products perform at least one packaging function, and are in one of four packaging categories.

### Packaging functions

- Containment: restraining or enclosing, for example, bottles and cans.
- Protection: defence from harm, for example, bubble wrap.
- Handling: facilitating movement, for example carpet cores.
- Delivery: aiding the conveyance of products to the final user or consumer, for example a pallet.
- Presentation: for exhibition or display, including attracting attention, for example, a label or a brightly coloured box.

### Packaging categories

- Primary packaging
- Secondary packaging
- Tertiary packaging or
- Shipment packaging

Tertiary packaging may also be referred to as transit packaging.

**Example:** A shrink-wrapped pallet contains 50 boxes, each containing 100 packs of biscuits. Each pack of biscuits is sold as a sales unit and comprises an outer wrapper and an inner tray. Each element of packaging on the pallet is categorised as follows:

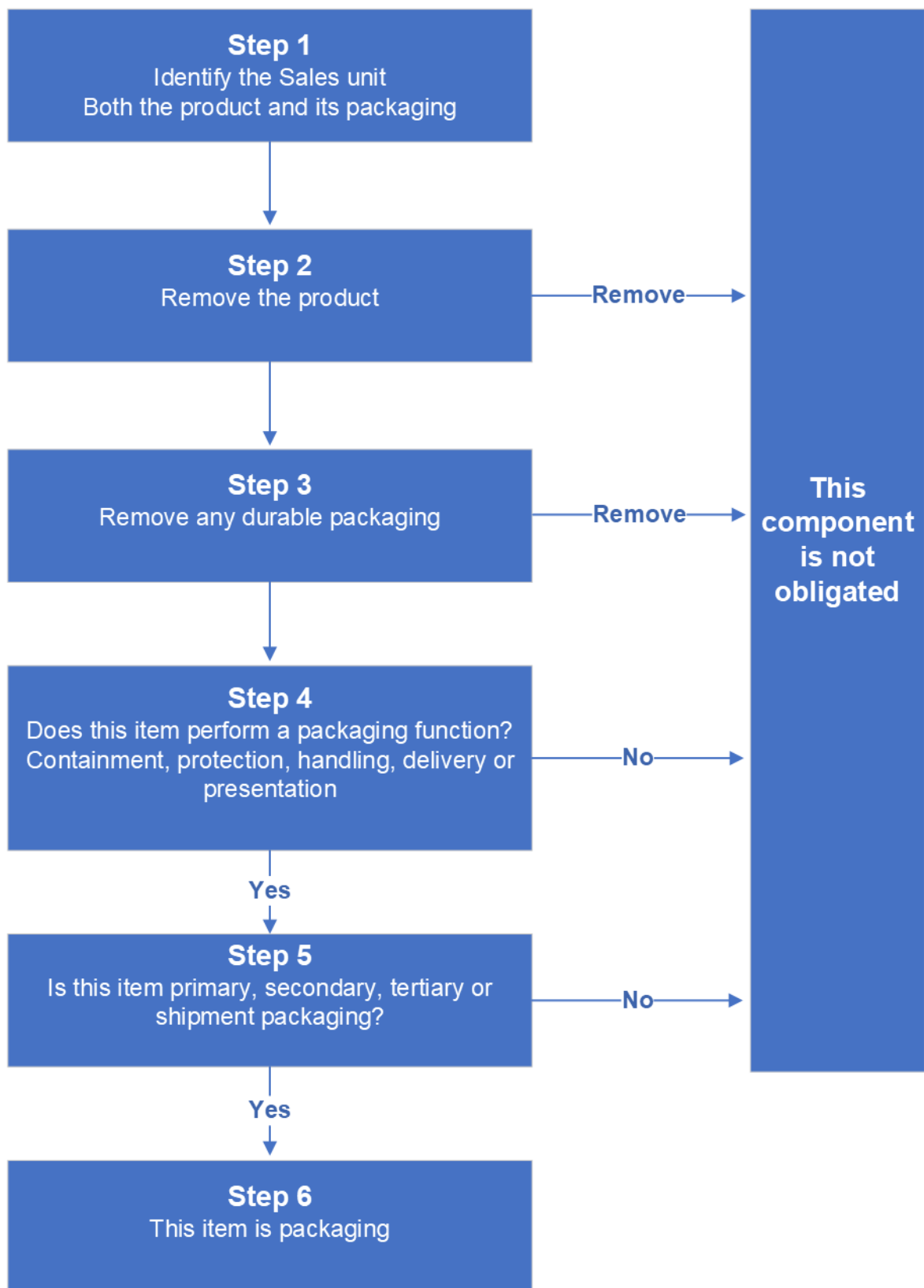
- Pallet – Tertiary Packaging
- Pallet wrap – Tertiary Packaging
- Boxes – Secondary Packaging
- Biscuit pack wrapper – Primary Packaging
- Biscuit pack inner tray – Primary Packaging

**Example:** A DVD purchased from an online retailer is packaged in a durable plastic case that is wrapped in a thin plastic film. It is placed in a padded envelope and an unbranded address label is applied ready for distribution.

- DVD Case - Not packaging (long term storage)
- Thin film - Primary packaging (part of sales unit)
- Padded envelope – Shipment packaging
- Unbranded address label – Not packaging (no packaging function)

Packaging categories are explained at [Packaging data: what to collect for EPR - GOV.UK.](#)

## 1.2 Six steps decision chart



## 1.3 Six steps explanation

### Step 1: Identify the Sales Unit

Identify the sales unit which comprises the product and its packaging. For example, spoon, preserves, jars, caps, labels, plastic sleeve, and price label all comprise the sales unit of a presentation pack of preserves with serving spoon.

### Step 2: Remove the product

The product (or products if grouped) is used or consumed after purchase. In the example given in Step 1, this is the preserves and the spoon.

Some products cannot be removed from an outer layer that could be considered to be packaging but is actually an integral part of the product. Examples include tea bags for tea, wooden pencil around lead, and cartridges containing ink.

### Step 3: Exclude Durable Packaging

Long-lasting products which cannot be consumed may have durable packaging for long-term storage. Durable packaging is not obligated. Long-lasting items are those that a majority of consumers would use repeatedly and for longer than 5 years.

For example, power tools are durable products. It is reasonable to assume their carrying cases provide long-term storage. This also applies to durable carrying cases or moulded containers designed to last the lifetime of durable items such as spectacles, board games, electric razors, cutlery, and cameras.

### Step 4: The packaging function test

Does the packaging perform at least one packaging function as outlined in part 1.1?

### Step 5: The packaging category test

Is the item in one of the packaging categories listed in part 1.1?

### Step 6: Packaging

All items which have reached this point in the flow diagram are considered to be packaging for the purposes of the Regulations.

## Part 2: Packaging producer obligations

### 2.1 Packaging producer functions

The new regulations introduce a single point of obligation, so only one business will be obligated for the recycling of any one piece of packaging.

The packaging producer function describes the role of the producer when the packaging was supplied.

A business may perform more than one producer function. When calculating the amount of packaging that a producer handles for the purposes of the packaging threshold (see section 2.2 for further details), it is important to ensure that an item of packaging is only counted once, even if the producer performs more than one packaging function in relation to it.

Producer function	Reporting terminology	Description
Brand owner	Supplied under your brand	Packaging for goods supplied under your own brand.
Packer/filler	Packed or filled as unbranded	Packaging you have placed goods into, for your own organisation or another organisation, that is unbranded when the filled packaging is supplied
Importer	Imported	Certain packaging around goods you have imported and gone on to supply or discard in the UK.  For more information about the imported packaging that must be reported, refer to guidance at <a href="#">Packaging data: what to collect for EPR - GOV.UK</a>
Distributor	Supplied as empty	Empty packaging you've made or imported and then supplied to an organisation that is not a large organisation.
Service provider	Hired or loaned	Reusable packaging that you hire or loan out for the first time the packaging is supplied.
Online marketplace operator	Supplied through an online marketplace that you own	Certain filled or unfilled packaging supplied to someone in the UK from a business outside the UK, through the online marketplace.



Producer function	Reporting terminology	Description
Seller	Selling data will be reported separately	<p>Filled packaging you sell to a consumer who is the end user of the packaging. A consumer is an individual acting for purposes which are outside that individual's trade, business, craft or profession.</p> <p>This function relates to 'Nation of Sale' reporting only. A producer may be a seller and one of the producer types listed above for the same packaging.</p> <p>For more information about nation data, please refer to guidance at <a href="#">Who is affected and what to do - GOV.UK</a></p>

For more information about packaging producer functions, please refer to guidance at [Packaging data file specification for EPR - GOV.UK](#).

## 2.2 Producer Threshold Criteria

Not all businesses are obligated. There is a threshold, determined by the tonnage of packaging supplied to the UK market (this includes packaging imported, emptied and discarded), and business turnover.

The table below shows when an organisation is obligated as a small producer, or a large producer, or not obligated at all.

Producer Thresholds		Turnover		
		<£1m	£1-£2m	>£2m
<b>Packaging Tonnage</b>  This is the aggregated total from ALL packaging activities, including selling, as defined by the regulations	<25 tonnes	No obligation	No obligation	No obligation
	25-50 tonnes	No obligation	Small producer	Small producer
	>50 tonnes	No obligation	Small producer	Large producer

The regulations require turnover to be determined by reference to audited accounts. A company's audited accounts are treated as being available when they are filed with Companies House.

The agencies can assess the turnover of an overseas company using their usual accounts. There is no need to separate out turnover for the UK only. This position is consistent with the

way we assess UK registered companies, where we do not discount any overseas activities. It will be the turnover submitted by 7 April in the relevant year.

More information about what small and large producers must do to comply with the regulations can be found at [Who is affected and what to do - GOV.UK](#).

**Example:** If I have a £4 million annual turnover and I supply 27 tonnes of packaging under the ‘Selling’ function, and supply 24 tonnes of different packaging under the ‘brand owner’ function, then I should aggregate that packaging when determining whether I satisfy the packaging tonnage threshold. As my turnover is over £2 million and I supply 51 tonnes of packaging I am a large producer.

When calculating the amount of packaging that a producer handles for the purposes of the packaging threshold, it is important to ensure that an item of packaging is only counted once, even if the producer performs more than one packaging function on the same packaging.

**Example:** If I am the ‘brand owner’ for 27 tonnes of packaging and I also perform the ‘selling’ function on that same packaging, I only handle 27 tonnes of packaging.

## 2.3 Packaging type

Producers must determine what packaging type their packaging is, in order to report data correctly.

- Household packaging
- Non household packaging
- Self-managed packaging
- Binned packaging waste
- Drinks containers
- Reusable packaging
- Exempt packaging

For further information about each packaging type, please refer to guidance at [Packaging data: what to collect for EPR - GOV.UK](#)

## 2.4 Producer data reporting

To submit packaging data, producers must create an account with the Government’s online packaging pEPR service when the system goes live, this is expected from July 2023.

- **All producers must create an account even if they are a member of a compliance scheme.**

- **It is recommended that producers create their account prior to the reporting deadline to avoid any delays in relation to the approved person or delegated authority approvals process.**

Only an approved person (as defined in the regulations) can create an account on the system.

If an approved person wishes to authorise another person to verify and submit the information, then the approved person can apply to the appropriate regulator to delegate this responsibility to another person in accordance with the Regulations.

## Part 3: Agreed Positions

This section provides information about specific topics within pEPR, for which an agreed position has been reached by the agencies. It is not exhaustive, and users of this document are encouraged to first refer to published guidance and the regulations to resolve any queries they may have.

### 3.1 Household Packaging

When reporting their packaging, responsible producers must determine whether the packaging they supply is household packaging, which then determines what packaging is not household packaging (non-household). Household packaging will be subject to disposal costs.

Household packaging is primary and shipment packaging that is not supplied directly to a business end user. This means that some packaging will be classed as household packaging, even though it may be unlikely to end up in a household waste bin.

If there is more than one link in the supply chain between the responsible producer and the final user of the packaging (for example where packaging is supplied to a wholesaler who then supplies it to the end-consumer), the packaging must be classed as household packaging even if the final user of the packaging is a business.

Only primary or shipment packaging that is supplied directly to business end-users can be considered non household packaging, but there must be robust evidence to support this.

A business will be the end user of non-household packaging where it does not supply it on to any other person. If the business supplies the product in all or some of the packaging to another person, for example an opened bottle of wine, this will be a supply to another person and the packaging will therefore be household packaging.

Where a responsible producer supplies primary or shipment packaging to a business that is the end user for some of the packaging, but supplies some of it onto another person, the regulations state that it is to be treated as household packaging, except where a producer can provide evidence that it has been supplied to a business end-user. In such circumstances,

where a responsible producer can provide robust data to quantify the proportion that is discarded by their business customer, this proportion may be considered non-household packaging. Where a responsible producer cannot provide sufficient evidence, all primary and shipment packaging is to be treated as household packaging.

**Example:** A responsible producer supplies bottles of wine to restaurant. The restaurant decants 70% of the bottles of wine, which it sells to its customers by the glass. The restaurant also sells 30% of the bottles of wine in its gift shop for consumption at home. The 70% decanted in the restaurant is supplied directly to a business and can be treated as non-household, provided the responsible producer can supply evidence that the restaurant was the end user. Acceptable evidence would include sales data from the restaurant that clearly demonstrates the volume of sales of glasses of wine, combined with a signed declaration from the restaurant confirming the accuracy of the data.

We have provided a decision tree that may be used to help determine whether packaging should be reported as household in [Appendix 1](#).

Further guidance about when to report packaging as household or non-household, can be found at [Packaging data: what to collect for EPR - GOV.UK](#).

## 3.2 Drinks containers

Drinks containers (bottles or cans) over 50ml or under 3000ml supplied in the UK, excluding Scotland, must be included in pEPR reporting. These are reported separately and should also include the number of containers supplied.

Bottles or cans under 50ml or over 3000ml supplied in the UK, excluding Scotland, must be included in pEPR reporting. These are reported within primary packaging reporting, not under the drinks container category.

Producers must ensure this packaging is correctly reported as either household or non-household. Any packaging reported as non-household must be sufficiently evidenced. For further information about household packaging please refer to [Packaging data: what to collect for EPR - GOV.UK](#).

## 3.3 Packaging materials

### Multi-material packaging

Multi-material packaging is constructed of assembled components of different materials that can be separated by hand.

**Example:** For a jar of jam comprising a glass jar, a paper label, a steel lid, and hessian lid cover and tie, each component must be reported separately as glass, paper, steel and 'other'(hessian) respectively.

**Example:** Blister packaging made from a clear moulded plastic cover, glued to a cardboard backing must be reported separately as plastic and paper.

### **Composite packaging**

Composite packaging is made of two or more layers of different materials that are combined, laminated, or bonded together which cannot be separated by hand.

**Example:** If fiberglass is used as a packaging item it is to be considered as a composite. In the example of fibreglass tape, the predominant material is plastic. The whole weight of the packaging item must be reported as the predominant material by weight, so the total weight would be reported as plastic.

### **Fibre-based composite packaging**

The new regulations introduce a new material category for fibre-based composite packaging. Fibre-based composite material is made of paperboard or paper fibres, laminated with plastic, which may also have layers of other materials, to form a single unit that cannot be separated by hand. Examples include takeaway cups for hot drinks (e.g., coffee), or juice cartons.

**Example:** 200 grams per square metre (gsm) paperboard laminated to a 50 gsm aluminium foil and to a 2 gsm plastic film must be reported as 252 gsm of fibre-based composite packaging.

### **Cellulose based packaging**

Under the 2007 packaging regulations, cellulose based packaging is reported as paper/board. This will not change under the regulations, except for cellulose based packaging which is a fibre-based composite. This must now be reported as the new 'fibre-based composite' packaging category.

## **3.4 Supply**

### **Sale or return**

Packaging containing returned goods cannot be discounted from a company's obligation, as a supply has taken place, except if the returned product is resold in the same packaging, in which case it would not need to be declared a second time.

### **Maintenance and repair services**

A business that provides a maintenance or repair service, and in doing so is the final user of

products in packaging, is not considered to have supplied this packaging to its customers.

For example, if a customer has ordered a car service, the garage will order spare or replacement parts such as brake pads or replacement oil. The garage is not considered to have supplied the packaging around the oil or replacement parts to its customer. For the purpose of the regulations, the packaging was supplied by the person who supplied it to the garage.

If the packaging was branded, the brand owner would be responsible for reporting this packaging. However, if the product was imported and the brand owner was not responsible for the import, it would be the responsibility of the importer to report this as filled packaging.

## 3.5 Multi branded packaging

### Dual or multi branded packaging

If packaging carries more than one brand, the producer who makes the supply is obligated. For example, a crisp manufacturer (brand owner) would be obligated for its branded crisp packets even if the packaging also carried the brand of another product the crisps were flavoured with.

### Multiple brands within a single sales unit

The obligation for multiple brands in the same final sales unit will sit with each of the brands within the sales unit, and with the brand owner of the final sales unit for any packaging it has added.

**Example:** A gift hamper manufacturer would be obligated for the hamper, straw, ribbons, bows and labels they add, but not the packaging around the branded contents, such as a bottle of wine, tin of biscuits or cake box where these bear another company's brand. If the hamper also contains unbranded products, for example a pack of unbranded scones, the pack/filler of the scones would be responsible for the unbranded scone packaging.

## 3.6 Established in the UK

Establishment in the UK requires any of the following:

- that a person is habitually resident in the UK.
- the registered office of that person, or if they do not have a registered office, their head office or principal place of business is in the UK.
- A business with its registered office, head office or principal place of business outside the UK, is deemed to be established in the UK if it has a branch or postal address in the UK. This could be a PO box; office; warehouse; domestic premises (if they are used for the purpose of the business); or a UK address that customers can return products to.

## 3.7 Imports

A producer must report packaging as an importer for any imports of:

- filled secondary or tertiary packaging, and
- filled primary or shipment packaging that is unbranded, and
- branded packaging when the brand owner is not responsible for the import\* or if the brand owner is not a large producer, and
- filled packaging that it discards.

\*If the brand owner is responsible for the import, and is a large producer, and is established in the UK, then the brand owner will report this packaging under the 'supplied under your brand' category.

If a brand-owner arranges for a third-party importer to import their branded products into the UK, that brand-owner is considered responsible for the import of that packaging.

### Importer

The importer is the first person who is established in the UK that owns the imported filled packaging, unless the packaging is branded, and the brand owner was responsible for the import.

Where a payment is made directly by a UK buyer to an overseas supplier who is not established in the UK, the UK buyer is obligated for this packaging if they meet the relevant thresholds.

An importing agent does not own the packaging if they merely acted as an 'order-taker'.

### Sales office

If an overseas company has a UK sales office, this means they are established in the UK. If payment is made to a UK sales office, the sales office, and therefore the overseas company is deemed to have taken ownership of the products and is therefore the importer.

More information about establishment in the UK is in Section 3.6.

### Online marketplace (OMP)

Where an OMP facilitates the sale of packaging or packaged goods for businesses that are not established in the UK, the OMP is responsible for the packaging except where unfilled packaging is supplied to a person who is a large producer that will pack or fill the packaging.

### US Air Force bases

All United States (US) bases in the UK are regarded as UK territory by the Ministry of Defence,

so imports of packaging from the US to US Air Force bases in the UK are regarded as imports for the purposes of the regulations.

### **Imports via bonded warehouses**

There are no allowances for imported products that are placed in bonded warehouses. The obligations are not linked to the payment of tax or duties nor to the nationality of the company that owns the goods. The obligation will rest with the importer, unless there is a brand owner, who is a large producer, established in the UK, who was responsible for the import of the filled packaging.

### **Imports of filled packaging**

If the brand-owner is responsible for the import of filled primary or shipment packaging\* and is a large producer who is established in the UK, then the brand owner will report this packaging under the 'supplied under your brand' category.

If there is no brand owner; or the brand owner does not meet obligation thresholds; or the brand owner was not responsible for the import, the importer must report this packaging.

\*Imports of secondary and tertiary packaging must be reported by the importer.

The importer must also report any imported filled packaging that it discards.

[Appendix 2](#) provides examples of potential supply routes for imported packaging, how they should be reported and by whom.

## **3.8 Unfilled packaging**

Distributors who supply unfilled packaging to producers who are below the large producer threshold are responsible for that packaging.

Where a large producer packs or fills imported unfilled packaging, that large producer is responsible for that packaging and must report it as the pack/filler, except where the packaging is branded and the brand owner is a large producer, and responsible for the import, and established in the UK.

Where unfilled packaging is imported and supplied to a large producer who does not fill it, but then goes on to supply it to someone under the large producer threshold, this packaging is currently not obligated but will become obligated under the main pEPR SI.

## **3.9 Holding Companies & Subsidiaries (Groups)**

For the purposes of the regulations, a group exists where:



- A holding company and one or more of its subsidiaries handle packaging; or
- Where two or more subsidiaries of the same holding company handle packaging.

### **Group threshold test**

When assessing whether the turnover and packaging thresholds have been met, groups must consider the total packaging handled by the group and the combined turnover of each of the companies that handled packaging. Where both the combined turnover and packaging thresholds are met, all companies within the group that handled packaging are obligated.

Where a group exceeds the small producer thresholds but not the large producer thresholds, all companies that handled packaging within the group are obligated as a small producer.

Similarly, where the combined turnover and packaging handled exceeds the large producer threshold, all companies that handle packaging are obligated as a large producer.

**Example:** If there are five subsidiaries within a group of companies. Four of the companies each handle 10 tonnes of packaging and have a turnover of £250,000 each. The fifth company has a turnover of £1.2 million and handles 100 tonnes of packaging. All of these companies are obligated as large producers because their combined turnover and packaging handled exceed the large producer threshold.

### **Creating a group account**

Where a group of companies exists, the group may choose to create an account and submit data collectively as a group via their Holding Company, instead of each entity performing these functions individually. Creating an account as a group is optional. Companies within a group may choose to create an account and submit data separately if they wish.

If a group of companies creates an account as a group, it is important to note that the holding company is required to create the account and provide an individual breakdown of the packaging supplied by each company within the group.

The holding company assumes the legal responsibility for complying with the relevant obligations of itself and all the subsidiaries included in the group registration. This includes the responsibility to pay disposal costs (where applicable).

### **Groups and establishment in the UK**

A holding company and the relevant subsidiaries must be established in the UK in order to have a group account (please see section 3.6 on establishment in the UK). The agencies within the nations that have regulations in force will apply the same rules to groups as to other overseas companies, so the holding company does not need to have a registration with Companies House.

**Example:** A holding company incorporated in Germany has an office in the UK and two subsidiaries that operate and are registered in the UK. The holding company can create an account as a group because it is established in the UK. If the holding company was not

established in the UK, it would not be able to make a group account and the two subsidiaries would have to consider their obligations separately.

### 3.10 Charity Exemption

Charities are exempt from the regulations. For this exemption to apply, charitable organisations must have evidence that they are a charity and that any profits obtained, or funds raised are invested for charitable purposes.

Profit-making limited companies that are attached to charities are not exempt.

### 3.11 Cross Border Arrangements

#### Great Britain/Northern Ireland

Movements between Great Britain (GB) and Northern Ireland (NI) do not constitute exports and imports for the purposes of the regulations.

The Channel Islands and Isle of Man are outside the UK.

Packaging shipped from GB to NI or from NI to GB and subsequently exported, is an export and is therefore excluded from reporting, as long as the producer has robust documentary evidence that the export took place.

Transfers of waste packaging into GB which has originated in Northern Ireland can be used to fulfil recycling obligations, as can packaging waste sent from GB to NI for reprocessing, as long as there is robust documentary evidence that the waste originated in the UK.

### 3.12 Reusable packaging

Reusable packaging means packaging which has been designed to be used multiple times by being refilled or reused for the same purpose for which it was conceived.

With the exception of imports, reusable packaging is only obligated the first time it is supplied. It can be used again in its original form for the same purpose, without picking up any further obligation.

#### Tertiary packaging owned by a third party

Some re-usable crate systems and pallets are hired over a time period or for a single journey from the system's owner (for example, a leasing-finance company). This 'service provider' will pick up the obligation but only report each item of packaging on its first supply in the UK.

## 3.13 Exempt packaging

### Exports

Producers will only attract an obligation on packaging which becomes waste in the UK. Exported packaging is exempt from data reporting and therefore all obligations. However, producers must have a robust audit trail to prove that packaging was exported and did not become waste in the UK.

**Example:** Products used to manufacture goods are imported in boxes. After manufacture, the goods are placed in the same boxes and exported. The importer will not need to report the imported boxes if there is evidence that the same boxes went on to be exported.

### Scottish Deposit Return Scheme (DRS) packaging

Scottish Deposit Return Scheme (DRS) materials are exempt from data reporting and therefore all obligations, however producers must have a robust audit trail to prove that the drinks containers that have been excluded from their reporting are Scottish DRS materials. Please see the [DRS website](#) for more details on what constitutes Scottish DRS material.

### Duty free shops

HM Customs exercises strict control on duty free goods. Any goods sold in duty free shops (in airports, on ships and on international journeys), on which no duty has been paid, must be taken out of the UK. Consequently, the agencies consider that duty free goods are exported, and are not obligated under the regulations.

### Reused Packaging

Reused primary, secondary, and tertiary packaging is exempt from reporting requirements unless it was imported.

This exemption must not be used if producers do not have evidence that the packaging was reused, and that the exemption was applied appropriately.

**Example:** A packer/filler that reuses the cardboard boxes removed from product they have been supplied with to pack and supply their own products, will not have to report this reused packaging. If they add additional packaging to the reused boxes, for example padding inside the box, or tape, labels or stickers to the outside, these and any other added packaging will be obligated.

## 3.14 Catering and hospitality

### Unfilled packaging supplied to takeaway or fast-food businesses

In relation to reporting, it will depend on whether the packaging (for example takeaway boxes/tubs, cartons, pizza boxes) is branded.

For branded packaging, if the brand owner is established in the UK, and is a large producer, the brand owner of that packaging is responsible for the branded packaging once it is filled.

If the brand owner is not established in the UK or is not a large producer, the pack/filler will be responsible, if they meet the large producer threshold.

If the pack/filler does not meet the large producer threshold, then the obligation for the unfilled packaging would sit with the distributor.

If there is no brand owner and the pack/filler is a large producer, the pack/filler would be obligated.

If the pack/filler is not a large producer, then the distributor will be responsible for this unfilled packaging.

### **Filled packaging supplied to takeaway or fast-food businesses**

If the filled packaging is branded, the brand owner is responsible for the packaging. If the brand owner is not established in the UK, the importer is responsible for the packaging.

If the packaging is unbranded and it was supplied already filled, then the business that filled it should report this as packer/filler.

Please refer to [Appendix 2](#) for more examples of potential supply routes.

### **Disposable vending cups**

In relation to reporting, it will depend on whether the cups are branded and who they are supplied to.

Where the cups are branded and the brand owner is a large producer, the brand owner is responsible for branded cups when they are filled.

If the cups are unbranded and the business stocking the vending machine is a large producer, the business stocking the vending machine should report this as packer/filler.

If the cups are unbranded and the business stocking the vending machine is not a large producer, then the supplier of the cups to the vending machine filling business should report this as a distributor.

### **Durable items of tableware**

Ceramic and glass plates, bowls, cups, jugs and glasses are not packaging. However, paper plates can perform a packaging function and can be obligated in circumstances where a paper plate is used to supply goods to the end user. For example, a slice of pizza purchased from a street vendor on a paper plate.

## **Sauces and sachets**

We regard establishments as the end-users of items which are provided for communal use, such as a bottle of ketchup placed on a table in a café.

However, where single portion items such as condiments or toiletries are made available to a customer - with or without a charge - a supply has taken place between the business providing the items and their customer (the end user). This packaging will always be household packaging, as explained in section 3.1.

For example, a café supplying sachets of mayonnaise or wrapped butter portions to its customers (end-users) will be the seller of these items, as would a hotel supplying sachets of shampoo to its guests.

## **Drinking straws, disposable cutlery, and serviettes**

These do not normally perform a packaging function and are not regarded as packaging. Their wrappers are packaging.

## **3.15 Labels**

Most labels perform a 'presentation' function to the end user of the product. We consider these labels to be packaging, whether applied directly to the sales unit or to other packaging associated with the sales unit.

If a label does not perform a presentation function to the end user or consumer, for example a label showing only a barcode, we will not consider it to be packaging.

### **Logistical labels on unbranded packaging**

Where a packer/filler adds a label to unbranded packaging, and this carries the name of their customer, but this is intended purely for logistical purposes, then the packer/filler remains responsible for this packaging. For example, a plant pot with a customer reserve label added at the time of seed planting, or a delivery label attached to a pallet of packaged goods.

### **Backing release paper for labels**

The agencies consider that label release paper fulfils several packaging functions (including containment, handling, delivery, and protection) and is considered to be packaging.

See [Appendix 4](#) for decisions on specific types of labels and [Appendix 5](#) for glue, ink, and silicone.

## 3.16 Incapacity

Due to differences in commercial law between nations, the following guidance applies to English companies and individuals registered with the Environment Agency only. The Scottish Environment Protection Agency (SEPA) should be contacted for guidance about Scottish registered companies, and the Northern Ireland Environment Agency (NIEA) for companies registered in Northern Ireland.

The regulations make specific rules for incapacity – that is producers who die, are bankrupt or incapacitated and companies that have gone into liquidation, administration, or receivership in regulation 14 of the Packaging Waste (Data Reporting) (England) Regulations 2023.

### Incapacity of companies

#### Liquidation

If a company is insolvent, it may be wound up in one of two ways:

- (i) compulsory winding up: this is where a person (usually a creditor) presents a petition to the court to wind up a company;
- (ii) creditors' voluntary winding up: this is where the members of a company pass a resolution to wind it up.

In both cases the winding up will be administered by a liquidator who will become an agent on behalf of the company. The management of the company's affairs will be taken out of the hands of the directors and the assets will be realised in order to meet (as far as possible) the company's liabilities. The company will then be dissolved, that is, it will be struck off the register of companies and will cease to exist as a legal entity. Any obligation under the packaging regulations will cease to exist for that company when the company is dissolved.

The appointment of a liquidator has no effect on the existence of the producer. Subject to the rules in regulation 14, the producer must still comply with packaging regulations. However, the liquidator's primary role is to wind up the company, and the producer is likely to cease trading.

Where in a relevant year a producer goes into liquidation, that person ceases to be subject to any obligations under the Regulations for that year. "Relevant year" means a calendar year in respect of which a person is a producer.

#### Administration

Administration is an insolvency process which applies to companies and partnerships. Its primary aim is to move the business forwards either through a sale out of administration or continuing to trade following restructuring. If the primary aim is not achievable, the administrator will seek to recover more for creditors than would be possible if the company were wound up and placed in liquidation. Only if these two options fail, will the administrator seek to realise any property or assets of the business in order to make a distribution to secured and/or preferential creditors.

A company which is selling on assets to generate capital is not in administration. It is not a case of incapacity when a company sells off part of its operation, even if the sale is to ensure the continuation of the company. For a company to be in administration, there must be an appointment of an administrator. The words '(in administration)' will be added after the name of the company.

An administrator is in the same position as any other officer of the company, who should ensure that the company complies with the regulations.

One of the main features of administration is that a statutory moratorium is available through the Courts which halts the initiation or continuation of any legal proceedings against the business. During the moratorium, permission to take action may be sought from the administrator or, if this is not forthcoming, from the Court. Any third-party rights may still be pursued once the moratorium is lifted.

The appointment of an administrator has no effect on the existence of the producer as a legal entity. The year in which the company goes into administration, the company will have no producer obligations for that year. However, given that the primary purpose of administration is to keep the company trading, it may well be the case that the company has obligations in the year following administration. The company would be required to meet those obligations.

## **Administrative Receivership**

An administrative receiver is appointed with a view to selling the assets of a company in order to repay sums owed to a certain type of secured creditor. The secured creditor will appoint the administrative receiver to recover the unpaid loan through the diversion of business income to the secured creditor and sale of the secured assets.

A producer may still be in a position to continue trading once the administrative receiver has recovered their costs, although in many cases the appointment of a receiver is likely to result in liquidation. Even where trading continues, however, the appointment of a receiver means that the producer will have no obligation for the year in which a receiver is appointed. The producer will have obligations in previous years and, if they continue to trade, may have obligations in subsequent years.

The appointment of a receiver has no effect on the existence of the producer. However, the directors' powers over the assets affected by the receivership will be suspended and the receiver will act on the company's behalf. If in a relevant year a producer goes into receivership, that person ceases to be subject to any obligations under these Regulations for that year.

## **Incapacity of individuals**

### **Death**

Where a producer is a sole trader, that person's death will bring an end to any obligations under the Regulations.

If there is a partnership and one of the partners dies, the remaining partners will continue to be obligated under the Regulations (see continuation of packaging activities below).

## **Bankruptcy**

Bankruptcy is the process by which a debtor's property is brought under court control and distributed to the bankrupt's creditors. An individual producer or a member of a partnership may be declared bankrupt. Bankruptcy orders are made after the presentation of a petition, usually by the debtor or one of his creditors. The bankruptcy will be administered by the official receiver or an insolvency practitioner acting as a trustee in bankruptcy (the trustee).

When the bankruptcy order is made, the bankrupt's estate immediately vests in the trustee. We are able to exercise all our powers under the regulations against the trustee.

The trustee collects in the bankrupt's assets. They may sell the business. Having paid the costs of the bankruptcy, the trustee distributes any available funds firstly to any preferential creditors and then to any other creditors.

The bankruptcy comes to an end if it is discharged (usually within 12 months unless there is an application to extend) or annulled by the court.

Regulation 14 means that in the year in which a person becomes bankrupt, they will have no producer responsibility obligations. They will have obligations in respect of the previous year and may have obligations in respect of subsequent years, which can be enforced.

## **Other incapacity**

The Regulations refer to a person becoming incapacitated. Legal incapacity usually means the absence of legal ability, competence, or qualifications. For example, mental incapacity requiring a person to be appointed to conduct an individual's affairs would fall into this category. Where this is the case, it is unlikely that an individual producer will continue to perform packaging functions and it is unlikely that there will be an obligation under the packaging regulations.

## **Continuation of producer activities by another person**

Regulation 14 (2) & (3) deals with the situation that despite the death, bankruptcy, or other incapacity, liquidation, administration, or receivership of a producer some other person or legal entity carries on the activities of the incapacitated producer.

This only applies where the first producer has become incapacitated. It does not apply if the first producer is re-organising, downsizing, or selling off assets or parts of a business in the ordinary course of business.

Where the first producer has died, become bankrupt, otherwise incapacitated or gone into liquidation, administration or receivership and a separate legal entity carries on all or some of the activities of the producer, that separate legal entity will be deemed by operation of law to be a producer for that year in relation to the packaging functions it carries on. Where this



happens, it is not necessary to assess the deemed producer against the threshold tests. The business that carries on the activities of the incapacitated producer will automatically take on their obligation for that year, irrespective of whether the new company satisfies the threshold tests of producer.

When a business buys all or part of an activity of another company, they will normally carry out due diligence checks. These can best be thought of as a fact-finding exercise so that the new company knows what assets and obligations it is taking on. Due diligence checks should reveal potential obligations under regulation 14 (2) & (3), so this obligation should not come as a surprise to the new company.

Where a company continues the first producer's activities it must inform its regulatory body within 28 days of doing so. If they join a scheme, the scheme should ensure they select them when creating their account on the reporting system.

In subsequent years, the business carrying on the activities would need to be assessed against the threshold tests.

## Part 4: Appendices

[Appendix 1 Determining household and non-household packaging](#)

[Appendix 2 Potential supply routes](#)

[Appendix 3 Specific packaging items - obligated or not?](#)

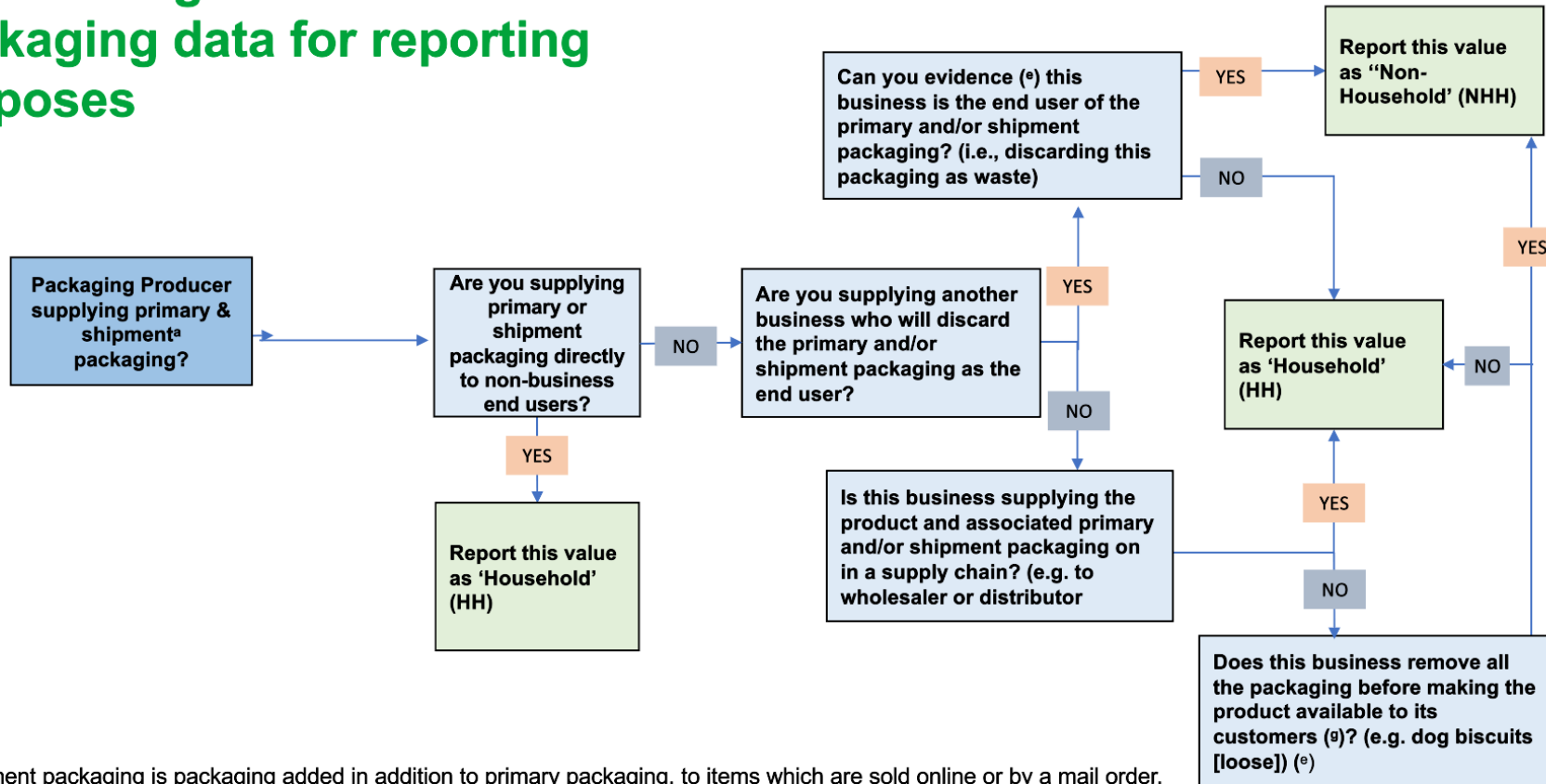
[Appendix 4 Labels](#)

[Appendix 5 Packaging Materials](#)

[Appendix 6 Groups](#)

## Appendix 1:

# Determining 'household' packaging data for reporting purposes



(a) – Shipment packaging is packaging added in addition to primary packaging, to items which are sold online or by a mail order.

(e) – See further guidance on evidencing the end user position

(g) – If products are supplied in packaging and also with packaging removed e.g. business supplies dog biscuits both by the bag and loose, packaging on those supplied by the bag will be Household, those supplied loose i.e. with all packaging removed, where there is sufficient evidence, the packaging may be reported as non-Household.

**\* Once Household packaging has been identified, this should be further checked against binned packaging list (Data SIs, Schedule 1 Part 17 (2)) and these are reported separately.**

## Appendix 2: Potential supply routes

The table below provides guidance on who would report various types of packaging depending on the supply route. It is not exhaustive.

	Supply route	Who reports	As what
<b>Imported filled branded packaging (brand owner is responsible for the import)</b>	Sold to producers under the large producer threshold	Brand owner	Brand owner
	Sold to large producer that will sell products on	Brand owner	Brand owner
	Sold to consumers (public)	Brand owner	Brand owner
	Damaged in transit and discarded upon arrival	Brand owner	Brand owner
<b>Imported filled branded packaging (brand owner is not responsible for the import)</b>	Sold to producers under the large producer threshold	Importing business	Importer
	Sold to large producer that will sell them on	Importing business	Importer
	Sold to consumers (public)	Importing business	Importer
<b>Imported filled unbranded packaging</b>	Sold to producers under the large producer threshold	Importing business	Importer
	Sold to large producer that will sell them on [remains unbranded]	Importing business	Importer
	Sold to consumers (public)	Importing business	Importer
<b>Imported empty branded packaging (brand owner is responsible for the import)</b>	Sold to producers under the large producer threshold that fill it	Brand owner (at point of filling)	Brand owner
	Sold to large producer that will fill packaging and sell on	Brand owner (at point of filling)	Brand owner
	Filled and sold to consumers (public)	Brand owner (at point of filling)	Brand owner
	Sold to consumers unfilled (public)	not packaging - as it is the product	n/a
<b>Imported empty branded packaging (brand owner is not responsible for the import)</b>	Sold to producers under the large producer threshold that fill it	Importing business	Distributor
	Sold to large producer that will fill packaging and sell on	Large producer	Packer/filler
	Filled and sold to consumers (public)	Importing business	Packer/filler
	Sold to consumers unfilled (public)	not packaging - as it is the product	
<b>Imported empty unbranded packaging</b>	Sold to producers under the large producer threshold that fill it	Importing business	Distributor
	Sold to large producer that will fill packaging and sell on [remains unbranded]	Large producer	Packer/filler
	Sold to consumers (public)	not packaging - as it is the product	n/a
<b>Imported filled branded packaging supplied via online marketplace</b>	Sold to producers under the large producer threshold	Online marketplace	Online marketplace
	Sold to large producer	Online marketplace	Online marketplace
	Sold to producers under the large producer threshold	Online marketplace	Online marketplace

<b>Imported filled unbranded packaging supplied via online marketplace</b>	Sold to large producer	Online marketplace	Online marketplace
<b>Imported empty online branded packaging supplied via online marketplace</b>	Sold to producers under the large producer threshold	Online marketplace	Online marketplace
	Sold to large producer that will fill packaging and sell on	large producer	Packer/filler
<b>Imported empty unbranded packaging supplied via online marketplace</b>	Sold to producers under the large producer threshold	Online marketplace	Online marketplace
	Sold to large producer that will fill packaging and sell on	large producer	Packer/filler
<b>Imported packaging discarded by the importer</b>	Discarded on arrival to UK	Importing business	Importer
<b>UK filled branded packaging</b>	Sold to producers under the large producer threshold	Brand owner	Brand owner
	Sold to Large producer that will sell products on	Brand owner	Brand owner
	Sold to consumers (public)	Brand owner	Brand owner
<b>UK filled unbranded packaging</b>	Sold to producers under the large producer threshold	business that filled the packaging	Packer/filler
	Sold to large producer that will sell products on [remains unbranded]	business that filled the packaging	Packer/filler
	Sold to consumers (public)	business that filled the packaging	Packer/filler
<b>UK empty unbranded packaging</b>	Sold to producers under the large producer threshold	UK manufacturer	Distributor
	Sold to large producer that will use packaging	Large producer as they will fill packaging	Packer/filler
	Sold to consumers (public)	not packaging - as it is the product	n/a
<b>Imported empty reusable branded packaging</b>	used for internal transfer/operations	not packaging - as it is the product	n/a
<b>Imported empty reusable unbranded packaging</b>	used for internal transfer/operations	not packaging - as it is the product	n/a
<b>UK empty reusable branded packaging</b>	used for internal transfer/operations	not packaging - as it is the product	n/a
<b>UK empty reusable unbranded packaging</b>	used for internal transfer/operations	not packaging - as it is the product	n/a

## Appendix 3: Specific packaging items - obligated or not?

Any packaging items not included in the table are presumed obligated packaging unless the producer can provide adequate justification for it to be excluded.

Item	Obligated	Comments
Airlines - food packaging		
Disposable tray	Yes	Protects and presents food
Durable tray	No	No packaging function
Knives and forks	No	No packaging function
Analytical bottles containing an environmental sample	No	Analytical bottles are not obligated packaging since an environmental sample cannot be classed as goods, and do not constitute a sales unit
Barbecue foil trays (for disposable BBQ)	No	Integral part of product
Barrels and kegs	Yes	Obligated on first trip
Basket for presentation of goods	Yes	The presumption is that the basket performs packaging functions including containment, protection, presentation, and is obligated. The goods are unlikely to satisfy the definition of 'durable'.
Beverage Capsules	Depends	A perforated coffee capsule where the coffee is discarded with the capsule is not obligated.
Blood bags	No	Not part of sales unit. Blood is neither bought nor sold in the UK.
Boxed sets of books (slipcases)	No	Providing it is the intention and likelihood that books will be stored in the box
Boxes containing tools	No	Usually for long-term storage (for example, drill case)
Cash bags	No	Cash is not goods. Regulations only relate to packaging around goods.
Card boxes for calligraphy pens, model kits etc.	Yes	Not considered long-term storage
Carrier bags	Yes	Unless sold to end user as a product (for example, bag for life)  The introduction of a carrier bag tax will not affect whether the bag has an obligation or not. The obligation will still be based on whether the bag has been designed for a long life or not.
Catalogues	Depends	If the catalogue is requested, then associated packaging is obligated. If it is unsolicited, it is considered to be junk mail and not obligated.

Ceramic jar containing cheese or biscuits	Yes	Contains a consumable product that does not meet the requirements of long-term storage. Cheese or biscuits cannot be considered to be durable products so the pots should always be obligated.
CDs - plastic film	Yes	Protective packaging function
CDs - cardboard sleeves	No	Usually long-term storage
CDs - lyric books/inserts	No	Part of product
CDs - plastic ('jewel') cases for CDs	No	Long-term storage. However, the multi-pack case with the spindle, base and hard plastic cover would all be regarded as packaging. This is because it is not regarded as long-term storage.
CDs - plastic ('jewel') case for goods other than CDs (for example, iron on patches)	Yes	Protection function - once patches are removed, case usually discarded
CD cases for promotional goods	Depends	Need to consider type of CD: if for time limited offer (for example, internet access), yes obligated
Charcoal sacks	Depends	A standard sack for charcoal would be obligated packaging. A paper sack that has been impregnated with a combustible material and designed to burn with the charcoal is not obligated.
Cheese rinds/wax	No	Excluded by the Packaging (Essential Requirements) Regulations 2015
Coat hangers	Depends	<p>Coat hangers are not obligated packaging if they are sold to the end user as a product. Examples include wooden coat hangers sold in packs by a retailer and empty hangers supplied to a retailer who retains the hangers (the retail customer does not take home).</p> <p>Coat hangers are obligated packaging if they are used for the presentation, handling and protection of clothing. For example, plastic coat hangers used for the display of clothing in retail shops</p> <p>Where the purchaser of the goods leaves the shop with the clothing and coat hanger he or she is the end-user of the packaging.</p> <p>In all other cases the retailer is the end user of the packaging.</p> <p>Coat hangers which are reused do not pick up an obligation, unless they have been imported.</p>
Collectors toys - boxes	No	Product intended to be kept with box for lifetime. Labels still obligated

'Cool packs'	Depends	<p>Reusable plastic 'ice packs' are product.</p> <p>Single trip 'cool packs' made up of foam pads, liquid and cardboard sleeve packaging that perform a protection function are packaging.</p> <p>The weight of the water or ice is not included.</p>
Cores, reels, spools	Depends	They will be obligated if they are fulfilling a packaging activity and supplied to the next stage in the chain. They are not obligated if used for internal transfer only.
Cosmetics in mock cases	Yes	Unlikely case would be kept after product consumed
<p>Courier bags</p> <p>(The insulated bags worn by couriers, used on an on-going basis to transport food).</p>	No	<p>Where courier bags are used for food deliveries and not given to the consumer; these are not packaging because the food inside the bag is supplied without the bag, i.e. there is no supply of the bag as part of the delivery.</p> <p>In this case, packaging function and packaging supply are separated. The bag is not supplied when it performs a packaging function, because the delivery driver removes and hands over the food and retains the bag. The courier bag was supplied when it was sold to the delivery company, but at that point it was not performing a packaging function because it was not protecting or containing any goods. When it was containing goods and performing a function, it was not supplied.</p> <p>Packaging removed from the courier bags when they were supplied to the delivery company e.g. plastic bag would be obligated, as would any packaging on the food supplied to the customers receiving the food.</p>
Crayons - paper sleeves	No	Part of product
Credit/bank card packaging	No	Not considered to be goods
Cups (plastic) supplied with bottles/cans/package drinks	No	No packaging function
Cups - disposable, in which drinks are provided (for example, tea/coffee)	Yes	
Cut out templates on card boxes (for example, mask on cereal box)	Yes	Part of box performing packaging function
Display stands	No	Unless being used for a packaging function prior to being used for display (for example, for transport of goods)
Dosage delivery caps (for example, medical)	Yes	But only if an integral part of the container for example, forms part of the closure
Dry Ice	No	Dry ice is not classified as packaging

Dunnage (packaging around goods in holds of ships)	No	Usually old, re-used bits of wood etc.
Dunnage (bearers and sticks in timber trade)	Yes	
Envelopes for greeting cards	No	Product
Envelope peel off strips	Yes	The peel off strip protects the adhesive on the envelope.
Epi Pens	No	A prefilled medical injection is designed as an integral part of the drug delivery system for a fixed number of doses or days. The Epi pen is not considered packaging but the glass canister containing the drug is obligated.
Fat balls - Net around the fat balls – bird food.	Yes	Performs a containment function
Film - canisters	Yes	
Film - rolls containing the film	No	Product
Fire extinguishers	No	Product
Fireworks	No	Any packaging around fireworks themselves i.e. box, packet, film would be regarded as packaging.
First Aid kit boxes	No	Long-term storage
Freight Containers (road, rail, ship and air)	No	Not packaging. Defined in line with the generic characteristics of a container in ISO 830.
Frames used within freight containers	Yes	The frames are obligated tertiary packaging. They are used to facilitate the protection, handling and delivery of the goods they contain.
Fumigant canisters	Yes	Canister performs a packaging function
Games boxes	No	Long-term storage
Gas cylinders	Yes	Commercial and industrial cylinders included by Directive amendment 2013/2/EU from 1 October 2013. Fire extinguishers are not packaging.
Gift voucher envelopes	No	As card envelopes, product
Gift card packaging	Yes	We consider the gift card is a sales unit, purchased for the value of the information contained upon it and as such, whatever the gift card is surrounded by for the purposes of containment, protection, handling, delivery and presentation will be obligated. The product will be the gift voucher/plastic card. Any information separately included regarding the experience/booking details would not be classed as packaging.



Glass containing wax beads and candle wick	Depends	Presumption is that glass performs packaging (presentation, containment etc.) function and is obligated
Grow bags	No	Considered to be an integral part of the product
Haggis skin	Yes	Packaging as it's not edible and the filling is the product
Hat boxes	No	Long-term storage
IBCs	Yes	Analogy with pallet containing packaged goods
IBC liners	Yes	
Inhaler - plastic holder	No	Product
Inhaler - cartridge	Yes	Packaging
Inhaler (asthma or nasal) - whole unit disposable	Yes	All packaging
Jars (designed to be tumblers after use)	Yes	After use is irrelevant. Presumption is that glass performs packaging (presentation containment etc.) function and is obligated.
Jewellery/watch boxes	Yes	The boxes perform a packaging function. In exceptional circumstances where the box is specifically designed and bespoke, it may be considered as long-term storage and not packaging.
Junk mail	No	Not regarded as goods and therefore associated packaging not obligated. If an item ordered is a sales unit (for example, paid for catalogue), this is regarded as goods and associated packaging is obligated
Kebab skewer	No	Part of product/sales unit
Knives and forks - disposable	No	No packaging function
Laundry/dry cleaning packaging	Yes	All packaging
Lighters - disposable	No	Whether refillable or not
Lipstick tubes	Yes	
Liquid correction fluid brush	Yes	Integral part of a packaging component
Lolly stick	No	Part of product/sales unit
Manicure set case	Depends	If intent is for long-term storage, not packaging
Mascara brush	Yes	Where it forms part of the lid, not where sold as a product in isolation
Match boxes	Yes	
Meat packaging - absorbent paper	Yes	Forms part of sale unit

Mobile phone top up card packaging	Yes	Card is a sales unit and therefore packaging is obligated
Nitrous oxide cannisters	Yes	
Nozzles (for sealant dispensers)	Yes	If also forming the function of a closure
Packaging sold as a product (eg jiffy bags, cardboard boxes, envelopes, bags and sacks)	Depends	If the product goes on to perform a packaging function and meets the packaging definition and is supplied for use as primary, secondary, tertiary or shipment packaging, it is defined as packaging
Pallets	Yes	Tertiary packaging obligated for their first use.  Imported pallets will always be obligated
Party poppers	No	Container, card top and string are all considered to be part of the product
PC games/software boxes	No	Considered long-term storage
Pencil cases/purses with sweets	No	Pencil cases/purses are product
Pens - disposable	No	Product
Petri dishes containing agar	No	Product
Photograph wallets outer envelopes	No	Photograph wallets are long-term storage
Outer envelope around the photograph wallet	Yes	The envelope used to present or deliver the wallet is packaging whether it is collected or delivered.
Plant ID labels	Yes	Presentation function
Plant pots	Yes	Except when biodegradable and intended to be planted with the plant, or when sold containing a plant intended to stay in the pot for example, a house/patio plant
Plates - disposable	Depends	Packaging if it performs a packaging function
Postal packaging on goods/requested catalogues	Yes	If the contents are acquired as part of a contract (mail order goods, goods on approval, paid for or requested catalogues) they are goods and the packaging is obligated
Postal packaging on mail/general correspondence	No	Postal packaging on mail/general correspondence
Pre-packed sandwich/cake cartons	Yes	Performs protection/presentation functions
Presentation packs	Yes	Contains products
Printer cartridges	No	Part of product
Packaging around promotional leaflets/poster/freebies	Yes	Packaging around promotional goods supplied is regarded as packaging
Razor handle holders	No	Regarded as long-term packaging

Razor blade holders	Yes	The plastic tray holder containing the razor blades is packaging
Removal boxes	No	Not normally part of a sales unit
Reed diffuser bottles	Yes	The bottle contains oil for the diffusers and is regarded as packaging
Re-used packaging	Depends	Yes, if it is imported. Otherwise, it is obligated on its first trip, but not on second and subsequent trips.
Ribbon around a cake	Yes	Performs a presentation function
Roll cages	Yes	Same as pallets, unless internal supply
Roll on deodorant	Yes	
Room deodorisers (plastic outer for re-filling)	No	Durable, part of product
Saline bags	Yes	Sales unit containing product
Santa Claus cards (replies from Royal Mail) - associated packaging	No	Not considered goods
Sausage skins	No	Part of product
Security tags on CDs	Depends	Tags which do not perform any packaging functions are not obligated. If they act as a closure (for example, label on CD opening), they are obligated
Silica gel bags (desiccants)	Yes	Protection function, therefore obligated
Silage Wrap	No	Silage wrap is a system/vessel which enables the process of fermentation to take place and is integral to the process. Silage is made either by placing cut green vegetation in a silo or pit, by piling it in a large heap and compressing it down so as to leave as little oxygen as possible and then covering it with a plastic sheet, or by wrapping large round bales tightly in plastic film. Therefore, silage wrap's primary function is to produce the product.
Skip bags (pre-paid)	No	Not part of a sales unit
Spectacle cases	No	Long-term storage
Spoons/leaflets with medicines	No	No packaging functions
Sterile medical packaging	Yes	Protection function, therefore packaging. The fact that it's sterile does not remove the potential for being obligated.
Stillages (for example, metal open crates used in the automotive industry)	Yes	Tertiary (or transit) packaging on first trip (not a road/rail/ship container)
Storm matches - boxes	Yes	Match box performs packaging functions

Sunglasses - tags and labels (for example, UV rating; care instructions etc.)	Yes	Presentation packaging function
Syringes		
Empty - used for drawing up	No	Product (although wrapping around syringe will be packaging)
Pre-packed with medicine	Yes	Syringe and any labels, wrapping and so on, will be packaging – performs delivery and protection function (see Epi pen)
Plastic needle caps on syringes	No	Part of the product (syringe)
Tampon Applicator	No	The applicator is considered part of the product and not packaging.
Tea bags	No	Integral part of product, including string in drawstring teabags. String, label and staple attached to ordinary teabags are obligated
Tea lights - foil cups	No	Integral part of product
Tea caddies	Yes	Contains a consumable product that does not meet the requirements of long-term storage
Teat supplied separately with baby milk	No	If the teat is supplied separately and is not the main closure as they also come with a lid, which you take off and put on the teat. This is analogous to a nozzle, which is only packaging when it's forming the closure.
Toner cartridges	No	Part of product
Toys in boxes and trays (for example, small figures)	Yes	Boxes and trays considered to be disposed after opening
Totes (plastic crates)	Yes	For first trip only
Trays - bread and bakery	Yes	When supplied (including hiring and lending - service provider) with goods (on first trip only)  The definition of supply given in regulation 10 of the Regulations includes “selling, hiring out or lending”. In this case the bakery maintains ownership of these trays but lends them to their customer. Therefore, a supply has been made. These trays are normally reusable packaging so the bakery would be obligated on their first trip.
Trays - disposable food tray	Yes	Protects and presents food
Tray - durable food tray	No	No packaging function
Urine bags	No	Not part of sales unit. Urine is not goods.
Vapes	No	Product

Vape refills	Depends	If the refill has any electrical components the refill will be part of the product.  Refills without electrical components are packaging.
Vending toys ('egg' container)	Yes	
Vial (pre-packed with medicine)	Yes	Glass vial containing medicines, all included as packaging including metal crimp lid and rubber/plastic valve.
Video card boxes	No	Long-term storage
Water filter cartridges (containing membrane)	No	Part of product
Wooden bucket with shower goods	Yes	Shower goods are consumable products and not durable goods. See Jars (designed to be tumblers after use) for a comparable product.
Wrapping paper	Depends	No when sold as a product. Yes when used to wrap goods for supply

## Appendix 4: Labels

Label	Obligated	Comments
Barcode ONLY	No	No packaging function
Barcode plus number	No	No packaging function
Barcode plus expiry date	Yes	Presentation function – provides information to consumer
Handle with Care reactive labels	Yes	Labels which indicate if a product has received an impact – this label is protecting and aiding the handling of the product and is therefore packaging
Hazchem label only (including all legally required information e.g. company name, address, description)	No	No packaging function even though it legally requires a name and address.
Label with description/picture of product and/or company name.	Yes	Presentation function
Pharmacy labels – name and address of the pharmacy, dosage instructions for the patient at the point of dispensing and no logo	No	No packaging function

## Appendix 5: Packaging Material examples and how to report them

The materials included in the table below should be reported as the material identified in the 'Packaging Material' column. This list is not exhaustive. Other materials not listed here that are used as packaging must be reported as appropriate.

Material	Packaging Material
Biodegradable packaging – starch-based material	Paper/board (unless it contains other materials including fibre, in which case it should be reported under the 'fibre-based composite' category).
Biodegradable plastics – compostable plastics made of plant-based products	Other
Chipboard	Wood
Composite packaging materials - multi-layered sheets or laminates of dissimilar materials which are bonded together and cannot be separated by hand	Record the whole weight of the item in the predominant material by weight (unless it includes fibre in which case it should be reported under the 'fibre-based composite' category)
Cork	Other
Cotton	Other
Flax based products	Other
Glue	Other
Hardboard	Wood
Ink	Other
MDF (medium density fibreboard)	Wood
Nitrile	Other
Non fossil fuel derived plastic / bio plastic	Plastic - Non fossil fuel derived plastic / bio plastic should be classified as plastic for the purposes of the Packaging Regulations. Even though they are non-fossil sourced, these materials are chemically similar to fossil derived polyethylene (PE) and can be recycled as part of the same process as other PE films
Oxy-degradable plastics – made of petro chemicals	Plastic
Particle board, OSB	Wood
Plywood	Wood
Plastics chemically similar to normal petrochemical derived plastic	Plastic
Rubber	Other
Sawn timber	Wood
Silicone	Other
Sugar-cane based products	Paper/board
Vermiculite	Other
Wax (EXCEPT for cheese production)	Other

## Appendix 6: Groups and mid-year changes

WHEN A COMPANY JOINS A GROUP		
<b>Is company obligated in its own right?</b>	<b>RESPONSIBILITY FOR THE REGISTRATION YEAR IN WHICH IT JOINS THE GROUP</b>	
<b>YES</b>	Company registers as part of a group	Holding company responsible for the whole year
	Company registers individually	Company responsible for the whole year
<b>NO</b>	Company registers as part of a group	Holding company responsible for the proportion* of the year the company is in the group
	Company registers individually	Company responsible for the proportion* of the year in which it joins the group
WHEN A COMPANY LEAVES A GROUP		
<b>Is company obligated in its own right?</b>	<b>RESPONSIBILITY FOR THE REGISTRATION YEAR IN WHICH IT LEAVES THE GROUP</b>	
<b>YES</b>	Company <u>was not</u> registered as part of a group	If not registered, company becomes obligated for that year and must register individually within 28 days
		If already registered individually, then company is responsible for the whole year
	Company <u>was</u> registered as part of a group	Holding company responsible for the year company was in the group
<b>NO</b>	Company registered as part of a group	Holding company responsible for the year
	Company registered individually	Company responsible for the year in which it leaves the group
	Company registered as part of a group	Holding company responsible for the year
Company registered individually	Holding company responsible for the year	
WHEN A COMPANY LEAVES ONE GROUP (1 <sup>st</sup> GROUP) AND JOINS ANOTHER (2 <sup>nd</sup> GROUP)		
<b>If registered as a group</b>	Carry on registration as part of a group	1 <sup>st</sup> group responsible for the registration year in which it leaves 2 <sup>nd</sup> group responsible the second and subsequent years
	Leaves group registration and registers individually	1 <sup>st</sup> group responsible for registration year in group Company responsible for second and subsequent years 1 <sup>st</sup> group registration will update their registration to remove the subsidiary name but not update their obligation.
<b>If registered individually</b>	Continue to register individually	Company responsible for the whole registration year
	Was individually registered but joins group membership	Company responsible for registration year not in group 2 <sup>nd</sup> group responsible for second and subsequent years The Company would maintain the individual obligation for Year 1 and then they would move into the group for year 2 and so on.

\*Proportion =  $\frac{G}{H}$  G= number of days in a relevant year a company was in a group

H = number of days in the relevant year