
DRAFT STATUTORY INSTRUMENTS

2023 No.

**The Packaging Waste (Data Reporting)
(England) Regulations 2023**

PART 1

General

Exclusion of charities from data collection and data reporting obligations

13. These Regulations do not apply to a charity, and for these purposes, “charity” includes anything which is a charity—

- (a) within the meaning of section 1(1) of the Charities Act 2011⁽¹⁾; or
- (b) for the purposes of section 202 of the Corporation Tax Act 2010⁽²⁾.

⁽¹⁾ 2011 c. 25.

⁽²⁾ 2010 c. 4. Section 202 has been amended by paragraph 27(2) of Schedule 6 of the Finance Act 2010 (c. 13), section 35(5) of the Finance Act 2014 (c. 26) and S.I. 2012/964.