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STATUTORY INSTRUMENTS

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**2021 No. 1417**

**The Plastic Packaging Tax (Descriptions  
of Products) Regulations 2021**

**Meaning of “packaging component”: removing descriptions of products**

4.—(1) Products to which any of paragraphs (2) to (4) apply, whether used singly or in combination with other products, are not to be treated as “packaging components”.

(2) This paragraph applies to any product designed—

- (a) to be suitable to be filled at the time of the sale of the goods to be contained in the product to a user or consumer,
- (b) to be suitable for re-use for a storage function for the same goods or similar goods, and
- (c) so that its packaging function is secondary to its storage function,

but does not apply to any product that is designed with the expectation that it will be discarded after the goods contained in the product at the time of sale have perished or been consumed.

(3) This paragraph applies to any product that is designed—

- (a) to be an integral part of goods sold to a user or consumer (where those goods are not themselves a packaging component within section 48(1) of the Act), and
- (b) in the expectation that it will be discarded by the user or consumer—
  - (i) once the goods of which it is to be a part are used or consumed, or
  - (ii) together with those goods.

(4) This paragraph applies to any product—

- (a) which is designed primarily to be suitable for re-use for the presentation of goods to a user or consumer,
- (b) which, before or as soon as it has been produced or imported, is permanently designated or set aside for that use, and
- (c) in respect of which the producer or person on whose behalf it was imported keeps a record of that designation or setting aside.

(5) For the purposes of paragraph (3) a product is—

- (a) an integral part of goods if the goods cannot reasonably be used or consumed without it, and
- (b) not an integral part of goods merely by virtue of it performing a packaging or storage function in relation to the goods.

(6) For the purposes of this regulation—

“packaging function” means the function of containment, protection, handling, delivery or presentation of goods at any stage in the supply chain of the goods from the producer of the goods to the user or consumer;

A product is “suitable for re-use” if it is suitable to be re-filled or re-used for the same purpose for which it was designed;

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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“storage function” means the function of containing, supporting or preserving goods throughout their lifetime.