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Packaging EPR Fees and Plastic Packaging Tax (United Kingdom)

Regulatory Signals · October 2026

A Regulatory signal on UK packaging extended producer responsibility (EPR) fees and the Plastic Packaging Tax: recyclability ratings, the timing of Year 2 fees, the recycled-content rules that change on April 1, 2027, and 2026 recycling obligations. Read for a mid-sized packaging manufacturer that converts film, paper and board for food, beverage and consumer goods brands. Five signals from one cycle.

#	SIGNAL	CONFIDENCE	HORIZON	STATUS
1	From April 1, 2027, chemically recycled plastic counts toward the UK Plastic Packaging Tax only if every site in the chain, converter included, is mass balance certified	High	Short-term (3–12 months)	Verified
2	RAM 2027 rates flexible plastic packaging red from January 1, 2027 unless a qualifying take-back scheme supports an amber rating	High	Immediate (0–3 months)	Verified
3	PackUK moved confirmed 2026–27 packaging fees from June to November 2026; notices of liability are due by end of November with a 1.2x red factor	High	Immediate (0–3 months)	Verified
4	Pre-consumer plastic stops counting toward the UK Plastic Packaging Tax 30% recycled-content threshold from April 1, 2027	High	Short-term (3–12 months)	Verified
5	In England, the Environment Agency will not normally enforce 2026 plastic recycling obligations met to at least 83%, after plastic PRN prices reached about £600	Medium	Immediate (0–3 months)	Review

Every signal rests on two or more dated events. Confidence is published as a band. Where a signal sits below High, the reasoning names the evidence that is missing. Status says where the evidence stands: Verified, Review, or Inconclusive — we looked, and the evidence does not yet support a firmer call.

SIGNAL 1 OF 5

From April 1, 2027, chemically recycled plastic counts toward the UK Plastic Packaging Tax only if every site in the chain, converter included, is mass balance certified

HIGH Short-term (3–12 months) · Regulatory Agency Actions · **Verified**

HMRC guidance published August 28, 2026 says that from April 1, 2027, chemically recycled plastic counts in a Plastic Packaging Tax return only through a mass balance approach; without one, it is treated as virgin plastic. Every business in the supply chain, from the chemical recycler to the packaging converter, must be certified. Draft regulations published October 6, 2026 are open for comment until 11:59pm on December 21, 2026, and HMRC has published no list of certification schemes.

REASONING

Four dated HMRC publications set out one measure, from the policy paper to the draft regulations. The rules are specific: a site-level mass balance system, a three-month accounting period, no negative balance, an attribution declaration with each batch and six years of records. Importers of finished packaging must hold evidence from their suppliers. HMRC says it does not regulate certification schemes. Penalty detail and fuller guidance are promised for early 2027, so the operating detail is not final, but the scope and the start date are stated plainly.

PATTERN

November 26, 2025: HMRC published the policy paper announcing a mass balance approach and the removal of pre-consumer plastic, both from 2027. August 28, 2026: HMRC published the mass balance guidance and the minimum certification requirements. October 6, 2026: draft regulations were published for consultation. December 21, 2026: the consultation closes at 11:59pm. April 1, 2027: the rules apply.

IMPLICATION

The tax falls on UK manufacturers and importers of plastic packaging. A converter that wants chemically recycled content to count toward the 30% threshold must have its own sites certified, not only its resin supplier's. A plant outside the UK that supplies UK importers will be asked for the evidence those importers must hold. Without a certified chain, the content counts as virgin and the packaging can become taxable.

RECOMMENDED ACTION

By December 21, 2026, decide whether to respond to the consultation. By January 31, 2027, get written confirmation from each supplier of chemically recycled resin or film for UK-bound work of its certification scheme and site certificates. If you will claim chemically recycled content, certify your own sites before April 1, 2027.

SOURCES & WHAT THEY SIGNAL

- [HMRC — Preparing to use a mass balance approach for Plastic Packaging Tax, August 28, 2026](#) — Mass balance from April 1, 2027; certification from recycler to converter.
- [HMRC — Minimum certification requirements for a mass balance approach for Plastic Packaging Tax, August 28, 2026](#) — Site-level system, three-month period, no negative balance, six-year records.

- [HMRC — Draft legislation: Plastic Packaging Tax, chemical recycling and adoption of a mass balance approach, October 6, 2026](#) — Draft regulations; consultation closes December 21, 2026.
- [HMRC — Plastic Packaging Tax: mass balance approach and removal of pre-consumer plastic, November 26, 2025](#) — The policy paper that announced the measure.

SIGNAL 2 OF 5

RAM 2027 rates flexible plastic packaging red from January 1, 2027 unless a qualifying take-back scheme supports an amber rating

HIGH Immediate (0–3 months) · Regulatory Agency Actions · **Verified**

The UK Recyclability Assessment Methodology for 2027 (RAM 2027) was published on July 1, 2026 and revised on August 20, 2026. It applies to the 2027 reporting year, January 1 to December 31, 2027. Its materials guidance says flexible plastic cannot currently be rated green and should be rated red unless take-back scheme evidence requirements are met, in which case it can be rated amber.

REASONING

RAM 2027 is statutory guidance, and its overview and materials guidance give the same rule. A qualifying take-back scheme must reach 75% of the UK population or households within 5 miles, or offer a postal service covering 75% of UK home addresses. It must accept all brands, require no purchase and show traceability through collection, sortation, reprocessing and application. The overview also allows flexibles to be collected at curbside alongside take-back in 2027. Red-rated flexibles supplied in 2027 face the steepest step in the published fee path: a red factor of 1.2x in 2026–27, 1.6x in 2027–28 and 2.0x in 2028–29.

PATTERN

July 1, 2026: RAM 2027 was published on GOV.UK. August 20, 2026: the guidance was revised to clarify the examples of traceability evidence for take-back schemes and to remove the requirement for specific evidence types. January 1, 2027: the 2027 reporting year starts under RAM 2027. RAM 1.1 continues to apply to 2026 data.

IMPLICATION

Brand owners will rate every flexible format they supply in 2027, and an amber rating depends on evidence they do not hold themselves. The guidance tells producers to contact their packaging supplier for missing technical details, so requests for polymer, layer, coating and adhesive data will come to the converter.

RECOMMENDED ACTION

By November 30, 2026, before customers' 2027 specifications lock on January 1, 2027, list every UK-facing flexible format, classify each as probable red or potential amber, and prepare a technical data pack covering polymers, layer count, coatings, adhesives and any traceability records. Send it before customers ask.

SOURCES & WHAT THEY SIGNAL

- [GOV.UK — RAM 2027 materials assessment guidance, July 1, 2026](#) — Flexibles rated red unless take-back evidence is met, then amber.
- [GOV.UK — RAM 2027: overview, July 1, 2026](#) — The take-back scheme tests and the 2027 curbside allowance.
- [GOV.UK — Assess packaging recyclability: RAM 2027, revised August 20, 2026](#) — Publication page with the change history.

SIGNAL 3 OF 5

PackUK moved confirmed 2026–27 packaging fees from June to November 2026; notices of liability are due by end of November with a 1.2x red factor

HIGH Immediate (0–3 months) · Regulatory Agency Actions · **Verified**

Confirmed Year 2 packaging EPR fees had not been published as of October 21, 2026. PackUK's operational plan, updated August 10, 2026, says Year 2 disposal fees are calculated in November 2026 and initial notices of liability are issued by the end of November. The illustrative fees of December 16, 2025 had said confirmed fees were expected in June 2026. Red-rated packaging carries a 1.2x factor in 2026–27.

REASONING

The newer operational plan governs over the older fee document. The modulation statement sets the path: amber is the base fee, red is multiplied by 1.2 in 2026–27, 1.6 in 2027–28 and 2.0 in 2028–29, and the green discount is set each year by formula. The December 2025 illustrative fees per tonne were: plastic £415 green, £455 amber, £545 red; paper and board £190, £210 and £250; fiber-based composite £475, £525 and £630. These figures are illustrative until confirmed fees replace them.

PATTERN

June 28, 2025: PackUK's modulation statement set the red factors. December 16, 2025: illustrative Year 2 fees were published. May 5, 2026: the plan moved the recalculation cut-off from October 1 to November 1, 2026. July 6, 2026: a GOV.UK news story set a September 1, 2026 resubmission deadline for 2025 data, with 50 days to pay and instalments available; a July 17 update said future deadlines could be brought forward. August 10, 2026: the plan moved the cut-off to September 1, 2026 and confirmed there will be no producer-wide recalculation. October 1, 2026: first-half 2026 data and the large-producer registration fee were due. April 1, 2027: second-half 2026 data is due.

IMPLICATION

Customers will see what red-rated formats cost them when notices arrive at the end of November. Requests for amber alternatives and recyclability evidence are likely to follow within weeks. The next data deadline, April 1, 2027, means customers will also want SKU-level packaging data well before then.

RECOMMENDED ACTION

By November 15, 2026, ask each UK customer which formats they expect to be red-rated. Have amber alternatives costed before the notices land at the end of November. When confirmed fees are published, replace the illustrative figures in your pricing models.

SOURCES & WHAT THEY SIGNAL

- [PackUK — Operational plan 2026 to 2027, updated August 10, 2026](#) — Fees calculated in November 2026; notices by end of November; cut-off history.
- [PackUK — Producer disposal fees modulation statement, June 28, 2025](#) — Red factors of 1.2, 1.6 and 2.0 for the first three modulated years.
- [GOV.UK — Year 2 illustrative waste disposal fees, December 16, 2025](#) — Illustrative per-tonne fees by material and rating.

- [GOV.UK — New resubmission deadline for 2025 packaging data, July 6, 2026](#) — September 1, 2026 cut-off, 50 days to pay and instalments.
- [GOV.UK — Deadlines for registration and packaging data reporting, updated August 19, 2026](#) — October 1, 2026 and April 1, 2027 data deadlines.

SIGNAL 4 OF 5

Pre-consumer plastic stops counting toward the UK Plastic Packaging Tax 30% recycled-content threshold from April 1, 2027

HIGH Short-term (3–12 months) · Regulatory Agency Actions · **Verified**

HMRC's policy paper of November 26, 2025 said pre-consumer plastic would be removed as a source of recycled plastic from 2027. HMRC guidance updated August 28, 2026 sets the date: before April 1, 2027, reprocessed pre-consumer plastic waste can be used as recycled plastic, and from that date it will not be accepted. The tax rate is £228.82 per tonne from April 1, 2026; no rate for April 1, 2027 has been published.

REASONING

Two dated HMRC publications give the measure and its start date, and the guidance states the before and after positions directly. Packaging with at least 30% recycled plastic is not chargeable. Any component that reaches 30% only by counting pre-consumer content will fall below the threshold on April 1, 2027. This change overlaps with the mass balance signal because both come from the same measure, but the actions differ: one replaces pre-consumer content, the other certifies chemically recycled supply.

PATTERN

November 26, 2025: HMRC published the policy paper announcing the removal of pre-consumer plastic from 2027. April 1, 2026: the rate of £228.82 per tonne took effect. August 28, 2026: HMRC updated its guidance to state that pre-consumer plastic will not be accepted from April 1, 2027. April 1, 2027: the change applies.

IMPLICATION

The tax falls on UK manufacturers and importers. A UK plant pays it directly on any component that drops below 30%. A plant outside the UK feels it through the specifications of the customers who import its packaging. Either way, content counted today as pre-consumer must be replaced with post-consumer or certified chemically recycled content before April 1, 2027, or the component becomes taxable at the then-applicable rate.

RECOMMENDED ACTION

By November 30, 2026, audit every UK-bound plastic component by recycled-content source (pre-consumer, post-consumer, mechanical, chemical), list those that fall below 30% without pre-consumer content, and tell affected customers which material you propose before their 2027 specifications close.

SOURCES & WHAT THEY SIGNAL

- [HMRC — Plastic Packaging Tax: mass balance approach and removal of pre-consumer plastic, November 26, 2025](#) — Announces the removal of pre-consumer plastic from 2027.
- [HMRC — Check which packaging is subject to Plastic Packaging Tax, updated August 28, 2026](#) — Pre-consumer plastic accepted before April 1, 2027 and not after.
- [HMRC — Check if you need to register for Plastic Packaging Tax](#) — The rate of £228.82 per tonne from April 1, 2026.

SIGNAL 5 OF 5

In England, the Environment Agency will not normally enforce 2026 plastic recycling obligations met to at least 83%, after plastic PRN prices reached about £600

MEDIUM Immediate (0–3 months) · Media & Public Discourse · **Review**

The Environment Agency published regulatory position statement RPS 383 on October 9, 2026. In England, it will not normally take enforcement action if a large producer or compliance scheme meets at least 83% of its plastic recycling obligation, 92% for steel, 90% for wood and the full obligation for other materials. The statement applies only to the 2026 compliance year and is withdrawn on January 31, 2027.

REASONING

The statement is a primary source; the prices come from a single trade source, which is why the band is held at Medium. The statement does not change registration, data or recycling duties, and Certificates of Compliance still record any shortfall. It gives no reasons. ICIS attributes the price rise to a supply shortfall. The statement is an enforcement position for one year in England, not a change to RAM 2027 or to fee modulation.

PATTERN

May 2026: plastic packaging waste recovery note (PRN) prices were about £350, as reported by ICIS. End of August 2026: about £550–560. Early October 2026: about £600. October 9, 2026: the Environment Agency published RPS 383, and ICIS reported prices of about £500 after it. January 31, 2027: the statement is withdrawn.

IMPLICATION

Recycling evidence costs moved sharply within one year and the relief applies to 2026 only. Customers who read the statement as an easing may delay specification reviews, then face red-rated fees in the Year 2 notices due at the end of November. Fixed PRN allowances in UK pricing carry the most risk.

RECOMMENDED ACTION

In every UK pricing review before the end-November notices, make PRN and PERN cost assumptions explicit and variable rather than a fixed allowance, and agree a review point tied to the notices.

SOURCES & WHAT THEY SIGNAL

- [Environment Agency — Compliance with the packaging producer recycling obligations in 2026: RPS 383, October 9, 2026](#) — The 83%, 92% and 90% thresholds, England only, withdrawn January 31, 2027.
- [ICIS — UK Environment Agency sets 83% threshold for 2026 plastic packaging recycling obligations, October 9, 2026](#) — Plastic PRN prices from May to October 2026; a single trade source.

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