

PPT

PPWR

PRN

EPR

...WTF!

SHAUN HERDSMAN



AGENDA

PPT

PPWR

PRN

EPR

Modulated Fees from 2026

Where companies lose money

Cost-reduction strategies

Final takeaways

Questions



UK PLASTIC PACKAGING TAX (PPT)

WHAT IT IS:

 A tax on plastic packaging components that do not contain at least 30% recycled plastic, manufactured in or imported into the UK.

RATE (2025):

£223.69 per tonne of chargeable plastic packaging

WHO TO PAY?

Manufacturers of plastic packaging.
Importers of packaging

CRITERIA TO PAY: 

- Packaging component is mostly plastic by weight
- Contains less than 30% recycled plastic
- Manufactured in or imported into the UK from 1 April 2022

Excludes packaging for human medicines, and immediate packaging of licensed medical devices

THE PPT: 

To encourage the use of recycled plastic in packaging, stimulating investment in recycling infrastructure and reducing plastic waste.



EU PACKAGING & PACKAGING WASTE REGULATION (PPWR)



WHAT IT IS:

An EU regulation to reduce packaging waste, boost reuse & recycling, and create a circular economy for packaging across the EU.



WHEN IT APPLIES:

Expected to apply from mid-2025/2026, with phased implementation of specific rules (e.g., recycled content targets by 2030).



WHO IS RESPONSIBLE?

Economic operators placing packaging on the EU market (manufacturers, importers, distributors, online platforms).



CRITERIA FOR COMPLIANCE:

- All packaging must be recyclable
- Mandatory minimum recycled content (e.g., in plastic bottles).
- Reuse targets for certain sectors
- Labelling requirements.



HOW IT AFFECTS THE UK:

UK companies exporting packaged goods to the EU must comply with PPWR rules. This may require different packaging for the EU market (regulatory divergence) and increased compliance costs.

EU PACKAGING & PACKAGING WASTE REGULATION (PPWR)

- 1 UK growers exporting plants to the EU
- 2 UK growers supplying UK garden centres that import from the EU
- 3 Packaging availability & cost in the UK will change
- 4 Alignment with UK regulation (EPR & PPT)

TIP: Monitor the situation closely and communicate with both your packaging supplier and your customers



UK PACKAGING RECOVERY NOTES (PRNs)



WHAT IT IS:

Evidence issued by accredited reprocessors/exporters to show that packaging waste has been recycled. They are tradable certificates used for compliance.



WHEN IT APPLIES:

The PRN system has been in place since 1997, under the Producer Responsibility Regulations (Packaging Waste Regulations).



WHO IS RESPONSIBLE?

Obligated packaging producers in the UK, including manufacturers, packers, fillers, sellers, and importers handling packaging.



CRITERIA FOR COMPLIANCE:

- Handle more than 50 tonnes of packaging waste per year.
- Have an annual turnover exceeding £250,000.
- Must purchase PRNs to meet recycling obligations.

UK PACKAGING RECOVERY NOTES (PRNs)

Item	PRN obligated?	Packaging type
Plastic transport trays	✓ Yes	Handling
Reusable transport trays	✓ Yes	Handling (reuse model)
Standard nursery plant pots	✓ Yes	Primary
Bedding packs / cell trays	✓ Yes	Primary
Decorative ceramic planters	✗ Usually no	Product
Pots sold empty	✗ No	Product
Cardboard sleeves on plants	✓ Yes	Secondary

UK PACKAGING RECOVERY NOTES (PRNs)

1 UK growers with a previous year turnover of over £2m and they handle over 50 tonnes of packaging

2 Plastic PRNs are the most expensive and most volatile in price movement

3 This is a legal obligation – fines and up to 10 years of backdated obligation based on historic prices

4 From 2026 HMRC are using 'Data Matching' throughout the supply chain, VAT Returns, Intrastat & Import/Export data

**PRICE PER TONNE:
£47 – over £400!**

**TIPS: Use a compliance scheme
Avoid panic buying
Understand 'plastic drives cost'**

1 FULL TRUCK = 26 PALLETS = 10 TONNES PLASTIC POTS

13cm
PLANT
POTS

TOTAL WEIGHT:
10.00 TONNES

10 TONNES
PLASTIC

×

£150 PRN
COST/TONNE

=

£1500
TOTAL PRN
COST

ROUGHLY
EXTRA 10%
ON TOP OF
POT PRICE
DUE TO PRN



UK EXTENDED PRODUCER RESPONSIBILITY (EPR)



WHAT IT IS:

Producers are financially responsible for the entire lifecycle of their packaging, including collection, sorting, and disposal costs, encouraging eco-design.



WHEN IT APPLIES:

Phased introduction starting in 2023 with data reporting and financial obligations for all packaging begin in 2025.



WHO IS RESPONSIBLE?

Any UK organization that handles packaging, including brand owners, importers, distributors, and online marketplaces, is obligated.



CRITERIA FOR COMPANIES (AND FORMAL GROWERS):

- Handle packaging like plant pots and labels.
- Must report packaging data if over a certain threshold (e.g., turnover >£1m & >25t packaging).
- Pay EPR fees based on the recycled content of specific packaging materials.

1 FULL TRUCK = 26 PALLETS = 10 TONNES PLASTIC POTS

12cm
PLANT
POTS

TOTAL WEIGHT:
10.00 TONNES

10 TONNES
PLASTIC

×

£423 EPR
COST/TONNE

=

£4230
TOTAL EPR
COST

ROUGHLY
EXTRA 30%
ON TOP OF
POT PRICE
DUE TO EPR





TOTAL WEIGHT:
10.00 TONNES

1 FULL TRUCK = 26 PALLETS = 10 TONNES BEDDING PACKS

PET
Bedding
Packs

PET
Bedding
Packs

PET
Bedding
Packs

PET
Bedding
Packs

PET
Bedding
Packs

10 TONNES
PLASTIC

X

£423 EPR
COST/TONNE

=

£4230
TOTAL EPR
COST

ROUGHLY
EXTRA 18%
ON TOP OF
PACK PRICE
DUE TO EPR



UK EPR MODULATED FEES (RAM)



WHAT ARE RAM FEES?

Variable EPR fees based on the environmental performance (recyclability) of packaging. Higher fees for less recyclable materials, Higher fees for less recyclable materials, lower fees for better eco-design, incentivizing sustainable choices.



WHEN THEY APPLY:

Expected to be introduced from 2026, following the main EPR financial obligations in 2025. Fees will be adjusted annually.



RAM FEE STRUCTURE (ORNAMENTAL GROWERS):

- High Fees: Black plastic pots (hard to sort), complex multi-layer trays, non-recyclable labels.
- Lower Fees: Clear PET trays, light-colored recyclable PP pots, cardboard sleeves.
- Aim: To shift growers towards widely recyclable materials (e.g., taupe/grey pots) and reduce use of problem plastics.



TOTAL WEIGHT:
10.00 TONNES

10 TONNES
PLASTIC
(GREY POLYSTYRENE)

X

£508 EPR
COST/TONNE
(RAM 2026)

=

£5080
TOTAL EPR
COST


ROUGHLY
EXTRA 20%
ON TOP OF
PACK PRICE
DUE TO EPR.
INCREASING IN
FOLLOWING YEARS





TOTAL WEIGHT:
10.00 TONNES

2026 MODULATED FEES

10 TONNES
PLASTIC
(Green PET)

X

£384.93 EPR
COST/TONNE
(RAM)

=

£3849
TOTAL EPR
COST


ROUGHLY
EXTRA 15%
ON TOP OF
PACK PRICE
DUE TO EPR.
INCREASING IN
FOLLOWING YEARS



WHERE COMPANIES LOSE MONEY



- 1 Packaging Weight**
- 2 Plastic Choice**
- 3 PRN Purchasing**
- 4 Late Compliance**

Area of loss	Scenario	Why this costs money	Better (cost-controlled) approach
Packaging weight	Estimate weights or use supplier invoice totals	Over-declaring weight increases EPR fees permanently	Weigh empty pots, trays & packs and use verified averages
Material classification	Declare mixed items as 100% plastic	Plastic fees are higher than paper/fibre	Split pots, trays, sleeves & labels by material
RAM recyclability rating	Use poorly recyclable plastics by default	Red-rated packaging attracts rising modulated fees	Move toward Green / Amber-rated formats
Supplier data gaps	Accept “we don’t know recycled content”	Triggers higher fees and PPT exposure	Demand written recycled-content confirmation
Plastic choice	Use grey PS or pigmented plastics	Harder to recycle → higher RAM penalties	Use clear / transparent plastics where possible
PRN purchasing	Buy PRNs reactively at peak prices	Plastic PRNs are volatile and expensive	Use a compliance scheme and forward planning
Over-reporting scope	Include non-packaging items (pallets etc)	Declares weight that isn’t obligated	Declare packaging only , nothing else
SKU complexity	Many pot sizes & formats	More admin, higher error rate	Simplify pot & tray ranges
Import assumptions	Assume supplier is responsible	Liability sits with the UK importer	Confirm who is the producer of record
Late compliance	Scramble to fix data near deadlines	Errors lead to higher fees	Build EPR into routine cost tracking

EPR COST-REDUCTION STRATEGIES



STRATEGIES:

- 1 Move from injection-moulded pots to thermoformed pots.
- 2 Use decorative outer pots for larger sizes instead of thick plain pots.
- 3 Buy direct from a non-UK manufacturer (if turnover is less than £2m and less than 50T used).
- 4 Weigh your own pots, packs & trays.
- 5 Get on board with compliance support.
- 6 Plastic drives cost - Calculate and test alternative materials.

EPR & PRNs



KEY TAKEAWAY'S

- 1** This is not optional: If you sell plants, you're in scope.
- 2** Accuracy protects margins: Most over-payment is avoidable.
- 3** Packaging is now a commercial decision: Not just a logistics one.

EPR & PRN COMPLIANCE SCHEME CONTACTS

Valpak Ltd – Packaging Compliance

Role: One of the UK's largest packaging compliance schemes (EPR + PRN support).

Services: Packaging data reporting, PRN procurement, compliance management.

Website: <https://www.valpak.co.uk>

Contact: info@valpak.co.uk | +44 (0)121 707 6000

ERP UK – Extended Producer Responsibility Support

Role: Packaging compliance support provider with data and PRN services.

Services: Registration assistance, reporting, PRN procurement, compliance guidance.

Website: <https://erp-recycling.org/uk>

Contact: info@erp-recycling.org | +44 (0)1525 853001

Beyondly – UK Packaging EPR Solutions

Role: Specialist partner offering full-service EPR compliance support. Services: Data preparation, reporting, PRN planning, RAM integration.

Website: <https://www.beyond.ly/services/packaging-compliance>

Contact: hello@beyond.ly | +44 (0)203 808 5310

WasteCare Compliance

Role: Packaging producer compliance scheme with PRN support. Services: Register & report packaging data, obtain PRNs, calculate obligations.

Website: <https://compliance.wastecare.co.uk>

Contact: enquiry via website form | +44 (0)1494 670200

Clarity Environmental – Packaging Compliance Scheme

Role: Packaging compliance scheme assisting with PRNs and EPR reporting.

Services: Compliance support, packaging data submission, PRN sourcing.

Website: <https://clarity.eco>

Contact: Contact via site form / service enquiry

Ecoveritas – Packaging Compliance & EPR Services

Role: Helping businesses with UK EPR registration, reporting, analysis, and compliance workflows.

Services: Obligation assessment, data collection, reporting preparation, registration support and RAM guidance.

Website: <https://www.ecoveritas.com>

Contact: info@ecoveritas.com | +44 (0)1865 502176

Thank you for your time.

**I am happy to answer any
any questions.**

Shaun Herdsman