

ITEM 12

Call for Evidence on Using the Tax System or Charges to Address Single-use Plastic Waste

Purpose of the Report

To advise the Joint Committee on the call for evidence originating from HM Treasury.

Executive Summary

HM Treasury have made a call for evidence relating to the possible introduction of a tax on single-use plastic waste and arc21 have submitted a response within the prescribed timescale.

The Joint Committee is asked to note the report.

Report

In January, the Prime Minister launched the 25-Year Environment Plan, outlining the government's new ambitions for protecting the environment. The plan sets out steps to tackle a wide range of environmental issues, including plastic waste and the impact it has on the marine environment. The Prime Minister announced that the government has pledged to eradicate all avoidable plastic waste by the end of 2042 and will publish a Resources and Waste Strategy later this year.

A key element of the government's plan to eliminate avoidable plastic waste is to examine how economic incentives can be used to encourage more sustainable behaviour.

This call for evidence will explore how changes to the tax system or charges could be used to reduce the amount of single-use plastics we waste in order to deliver better environmental outcomes, which would be the primary objective of any such intervention. Specifically, the government would like to understand how further economic incentives can be effective in continuing to reduce waste from single-use plastics by reducing unnecessary production, increasing reuse, and improving recycling.

Alongside this, the government would like to explore how the same economic incentives can drive innovation, for example by stimulating businesses to develop and integrate new technology, or by encouraging growth in the recycling industry by addressing barriers to investment.

The government intend to consider all options for using the tax system and charges to address single-use plastic waste and to drive innovation, and will use the evidence gathered from this call to inform that process. The government wants to look broadly across the whole supply chain, from production and retail to consumption and disposal, in order to gain the best possible understanding of the whole landscape before deciding on the best course of action.

Appendix 1a

HM Treasury recognise there are a number of areas of environmental policy that are devolved. As part of this process, the government commit to engage with the devolved administrations on the role that taxes and charges could play in reducing waste from single-use plastics in Scotland, Wales and Northern Ireland.

The document is 17 pages long and is subdivided into 3 distinct Chapters:

- Chapter 1 Introduction;
- Chapter 2 Defining single-use plastics and assessing the benefits and harms; and
- Chapter 3 The life cycle of single-use plastics.

The document is available at the following link:

<https://www.gov.uk/government/ouublications>

The closing date for submissions was 18th May 2018.

The call for evidence posed eighteen generic questions. There are questions about the nature of the stages outlined in the chapters and about the impact of potential interventions. HM Treasury have indicated that respondents may wish to focus on the stage of the life cycle which most affects them, but they do state they will welcome responses to any questions which respondents choose to answer.

Following consultation with a number of parties, an appropriate submission was submitted to HM Treasury within the prescribed timescale. A copy of the submission is attached at Appendix E.

Action to be Taken

The Joint Committee is asked to note the report.

Officer to Contact

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