

Environmental Legislation Update

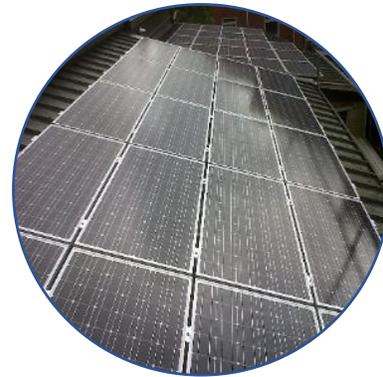
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Plastic Packaging Tax (General) Regulations SI 2022/117

What is the aim of the tax?

To provide an economic incentive for businesses to use recycled plastic in the manufacture of plastic packaging, which will create greater demand for this material. In turn this will stimulate increased levels of recycling and collection of plastic waste, diverting it away from landfill or incineration.

What does this apply to?

This will apply to plastic packaging manufactured in, or imported into the UK, that does **not contain at least 30% recycled plastic**. Plastic packaging is classed as packaging that **contains more plastic, when measured by weight, than any other single substance** (e.g. wood, cardboard, aluminum, steel).

Who will this affect?

From 1st April 2022, this will affect UK manufacturers of plastic packaging, importers of plastic packaging, business customers of manufacturers and importers of plastic packaging, who manufacture or import **10+ tonnes of packaging** in a **one-year period**.

How much will the tax be?

The tax will be charged at a rate of **£200 per tonne**.

Guidance

Plastic Packaging Tax: steps to take

If you manufacture or import 10 or more tonnes of plastic packaging within a 12 month period, you may need to register for the tax.

From: [HM Revenue & Customs](#)

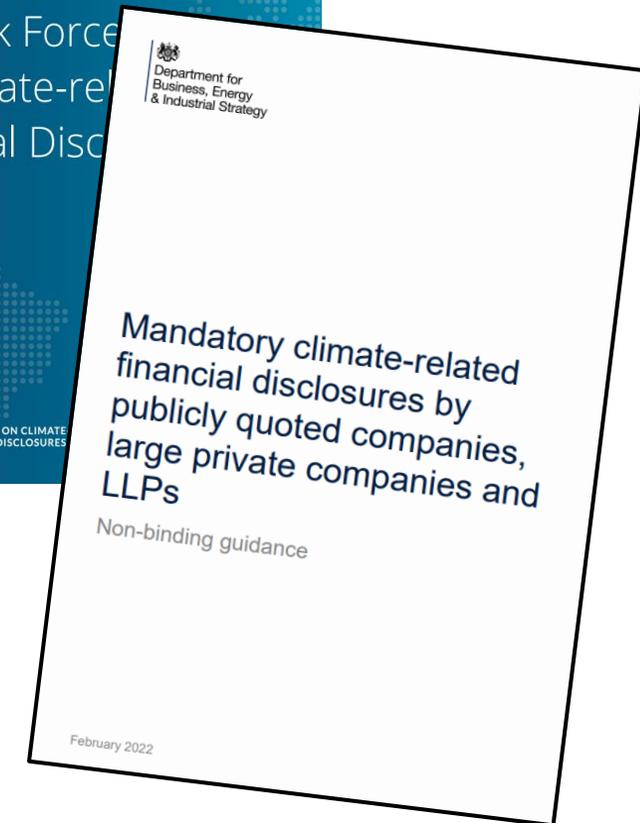
Published 4 November 2021

Last updated 7 February 2022 — [See all updates](#)

Companies (Strategic Report) (Climate-Related Financial Disclosure) Regulations SI 2022/31

Requires the company to report on **Climate-Related Risks and Opportunities** annually within their Energy and Carbon Report, or Strategic Report

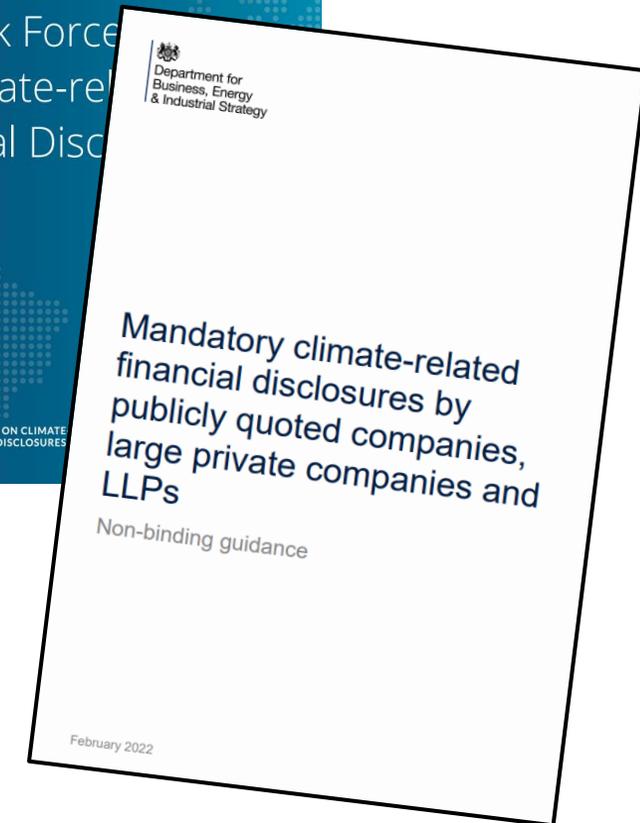
- Applies to **Financial Years from 6th April 2022**
- Several qualification criteria, but includes listed companies or 500+ employees and £500m+ turnover
- Equivalent requirement for Limited Liability Partnerships (LLPs)



Companies (Strategic Report) (Climate-Related Financial Disclosure) Regulations SI 2022/31

The following reporting requirements:

- **Governance process** for assessing climate risk and opps.
- How climate risks and opps. are **integrated into overall risk management processes**
- Describe the **key climate risks** that apply to the company
- Analysis of resilience to difference **climate scenarios**
- **Targets** (and **performance/KPIs**) to reduce climate risks and achieve climate opportunities



Electric Vehicles (Smart Charge Points) Regulations SI 2021/1467

Provides **'Smart Charging'** requirements for new charge points for homes and workplaces (not public charge points) and comes into force on **30 June 2022**. Smart charging is designed to enhance effectiveness and **efficiency in energy consumption**

Some of the key requirements include:

- 1. Data and Connectivity:** All new charge points must have a data connection, with the ability to measure, record and transmit usage (in minutes and as units of energy) and **delay charging or slow it down during periods where grid demand is highest** (8am to 11am weekday and 4pm to 10pm weekend).
- 2. Off-Peak Charging:** As a nudge to encourage smarter behavior, new charge points will be pre-configured to **avoid charging during peak hours** (can be overridden)
- 3. Staggered Charge Times:** charge points will **randomly defer off-peak charging sessions by ten minutes** (to minimise surges in demand e.g. everyone charging on-the-hour)

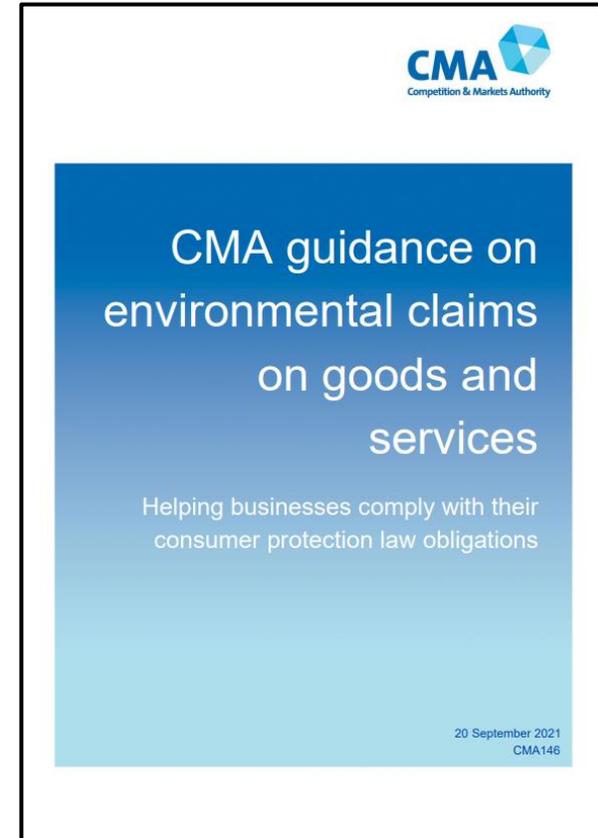
UK GOV Guidance on Making Environmental Claims

Environmental claims suggest that a product, service, process, brand or business is better for the environment, such as:

1. has a **positive environmental impact** or **no impact on the environment**;
2. is **less damaging to the environment** than a previous version of the same good or service; or
3. is **less damaging to the environment** than competing goods or services.

Environmental claims can appear in ads, marketing material, branding, on packaging or in other information provided to consumers. This can include the colours, pictures and logos used and the overall presentation.

Environmental claims are genuine when they properly describe the impact of the product, service, process, brand or business, and do not hide or misrepresent crucial information.

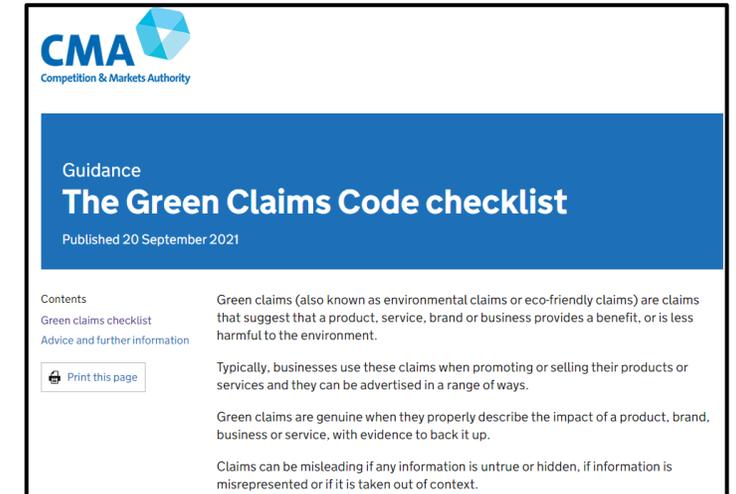


UK GOV Guidance on Making Environmental Claims

The Guidance provided by the Competition and Markets Authority (CMA) aims to help businesses comply with the law in relation to preventing misleading claims about environmental credentials regarding their products or services and encourage them to invest in the environmental performance of their products or services.

It sets out the following principles when it comes to making environmental claims, which means they must:

1. be truthful and accurate;
2. clear and unambiguous;
3. not omit or hide important relevant information;
4. be fair and meaningful when compared to other products or services;
5. consider the full life cycle of the product or service; and
6. be substantiated.



UK GOV Bans on F-Gas in New Products and Equipment

The EA and DEFRA provides information on what uses of fluorinated greenhouse gases (F-gases) are banned in the UK or will be banned in the future. It has recently been updated for new F-gases.

Type of F-gas	Banned Uses	GWP	Date of Ban
HFCs and PFCs	Non-confined direct evaporation systems (where refrigerant can escape into the atmosphere).	All	Banned now
HFCs	Domestic fridges and freezers	Above 150	Banned now
HFCs	Stationary refrigeration equipment	Above 2,500	Banned now
HFCs – will mainly affect HFC134a, HFC245fa, HFC365mfc	Refrigerators and freezers for commercial use (hermetically sealed equipment)	Above 150	From 2022
Any F gas	Multipack centralised refrigeration systems for commercial use with a rated capacity of 40 kW or more. (Product storage, display or dispensing in retail and food services to sell to end users.)	Above 150	From 2022

Guidance

Bans on F gas in new products and equipment: current and future

Uses of fluorinated gases (F gases) that are banned or will be banned in the future.

From: [Environment Agency](#) and [Department for Environment, Food & Rural Affairs](#)
 Published 21 August 2019
 Last updated 13 December 2021 — [See all updates](#)

Consultation: Introduction of Mandatory Digital Waste Tracking

There is **no comprehensive way of tracking waste** because separate systems have developed over the last 30 years relating to the transport, management and description of waste, **leaving a fragmented system.**

The **consultation proposes to join up the separate systems and replace the current paper-based waste records with digital versions** (this is supported by UK Gov and devolved administrations in Scotland, Wales and Northern Ireland)

Key points of the consultation:

1. Waste will be covered by a **digital waste tracking service** (rather than paper)
2. **Tracking will capture full journey of waste** (from production to final disposal)
3. Bin collections for household waste wont change – **but householders will be given a unique identifier** allowing people to see what happens to their waste

Open for consultation from Jan 2022 – April 2022



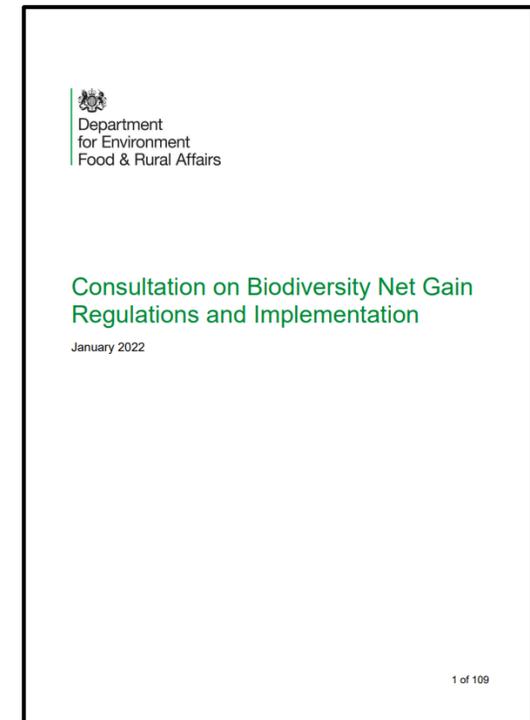
Consultation: Biodiversity Net Gain Regulations

The Environment Act 2021 sets out the **mandate to implement Biodiversity Net Gain (BNG)** which means that developments need to facilitate improvement or extension of natural habitats, which essentially means that the **environment is left in a better state than it was prior to the development**

This consultation covers the scope of BNG and how this will work in practice, including:

1. Biodiversity gain plan
2. Off-site biodiversity gains,
3. The market for biodiversity units,
4. Habitat banking,
5. The biodiversity gain site register,
6. Additionality,
7. Statutory biodiversity credits, and
8. Reporting, evaluation and monitoring.

Open for consultation from Jan 2022 – April 2022



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