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## PLASTIC PACKAGING TAX STATEMENT

HMRC have confirmed the absorbent pads we produce at Elliott Absorbent products are **not** liable for the Plastic Packaging Tax (PPT):

- Plastic (HDPE) used to laminate our Dryline products is not imported in its finished form
- We substantially modify the imported plastic product to create our absorbent pads, the taxable point is when the substantial modification has been made and the product is complete and in its final form.
  - In their final form the pads are predominantly paper by weight (gsm), therefore **not** considered to be a plastic product and not needed to be accounted for.
- The Unidry pads we produce which have a layer of film & nonwoven, are considered to be the same with paper being the predominant weight – the nonwoven is also covered by a Global Recycled Standard (GRS) – Version V.4

All specifications for our products will be being updated in due course and sent out if requested.

Signed: 

Matt Hankins

CEO Elliott Absorbent Products

*Information and guidance on the Plastic Packaging Tax is based on confirmation by HMRC. Elliott Absorbent Products Ltd, will endeavour to update our guidance to reflect any changes HMRC may implement in the future.*

**ELLIOTT Absorbent Products Ltd**  
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3<sup>rd</sup> May 2022

