

Association of Accounting Technicians response to the Environment, Food & Rural Affairs Committee inquiry into Plastic Waste

Association of Accounting Technicians (AAT) welcomes the opportunity to provide a short response to this inquiry into Plastic Waste.

AAT strongly supports efforts to reduce the use of single-use plastics by encouraging the development of alternatives, penalising the use of single-use plastics (either through taxation, charges or both) and incentivising behaviour change.

As AAT made clear in its 2018 response to the HM Treasury consultation on this issue, there is much that can be done not just by Government, producers and the general public but by the wider business community, *“...businesses across the board need to make more responsible choices in this area. For example, AAT, like an increasing number of businesses, has removed almost all single use plastics from its offices.”*

As a starting point, Government should note examples of best practice and question, if so many businesses in the UK can manage to do something meaningful, why not compel all businesses to do so? Likewise, looking at international examples of best practice should be instructive too, not least in preventing the Government from wrongly stating that it is world-leading in this area¹.

For instance, doubling the plastic bag charge and rolling it out to small shops is helpful but not sufficient given the UK remains one of the world's biggest producers of plastic waste per person². If major organisations like Primark and Morrison's can make the switch to paper - and so too have entire countries such as Chile and Kenya and even China by the end of next year, not to mention numerous US states - why not simply ban plastic bags outright? The charge has led to a reduction but it has not led to elimination, which should surely be the public policy objective.

Likewise, a ban on single use plastics in the UK, which had already taken a very long time to implement before being subject to much criticised Covid-19 delays, was similarly enforced in France more than five years ago.

Irrespective of action already taken, addressing the fact only a third of the 3.7 million tonnes of plastic waste generated in the UK is recycled is essential.

An effective Deposit Return Scheme (DRS) would clearly help achieve greater levels of recycling. AAT was naturally disappointed by the latest delay to plans for a DRS given its support for an “all-in” DRS paying at least 20p per can/bottle as planned for Scotland. Delaying until 2024 means it will have taken 8 years to introduce the scheme from when first announced. This is a far from ideal timescale given the pressing nature of the problem and the damage to the environment that will have occurred during that time. AAT would like to see the previous timetable of 2023 reinstated but should that genuinely not prove possible then it is essential that this further delay is utilised to comprehensively study the possibility of a digital DRS rather than a traditional reverse vending machine model. This has been trialled in Northern Ireland, is being examined by the Welsh Government, is already being progressed by a Digital DRS Industry Group of material and drink producers and retailers including Ocado, Diageo, Co-op and Danone. The merits of a digital DRS are clearly set out in the recent Environmental Audit Committee correspondence to the DEFRA Under-Secretary of State, Rebecca Pow MP, in May 2021³.

¹ Gov.uk Plastic Packaging Tax consultation:

<https://www.gov.uk/government/consultations/plastic-packaging-tax>

² Guardian, October 2020:

<https://www.theguardian.com/environment/2020/oct/30/us-and-uk-citizens-are-worlds-biggest-sources-of-plastic-waste-study>

³ Environmental Audit Committee correspondence to Rebecca Pow MP, May 2021:

<https://committees.parliament.uk/publications/5968/documents/67668/default/>

As recently highlighted by Greenpeace and others much of this waste continues to be sent abroad to developing countries⁴ due to the UK's limited recycling capacity. This is in part driven by perverse incentives to recycle abroad and partly due to the absurdity of having various different waste collection systems, including almost 40 sets of rules for recycling plastics, which Government had previously committed to standardising by 2023. Addressing these issues would play a more significant role in reducing the impact of plastic usage. This could be done by banning the export of all plastic waste to any country (not just non-OECD countries as Government has suggested) and investing in British recycling capacity, noting that new plastic recycling plants such as those at Wilton on Teesside⁵ and Immingham in Lincolnshire⁶ are already due to become operational and expand. Indeed, the Committee on Climate Change has made just such a recommendation, urging Government to ban plastic waste exports by 2030, although with sufficient political will, this could probably be achieved sooner, 2025 would be an ambitious but realistic target.

The Government states an ambition for all plastic packaging placed on the market to be recyclable, reusable or compostable by 2025. Yet it has a plastic packaging tax due to come into force in 2022 that will only apply to plastic packaging manufactured in, or imported into the UK, that does not contain at least 30% recycled plastic, a relatively low and unambitious threshold. AAT has repeatedly said that in light of the international context and what manufacturers in the UK are achieving already, introducing a tax with a 30% threshold for recycled content lacks ambition and that instead, a clear roadmap should be set out e.g. 40% by 2025, 50% by 2030 and so on⁷. On top of the plastic packaging tax in 2022 and the recyclable, reusable or compostable target of 2025, there is a Government target of eliminating avoidable plastic waste in more than twenty years' time (by 2042). Even to those with an interest in such issues, these ambitions, targets and commitments appear somewhat confusing.

AAT understands that the Committee is particularly interested in the 2042 target and whether or not it is sufficient. Again, looking to the international context (last year, the Canadian Government made a commitment to achieve zero plastic waste by 2030⁸) the general direction of travel (other countries are way ahead of the UK) and the urgent need to take effective action, and 2042 again appears to be a target that is too far away. A 2030-2035 target here would appear to be more stretching and yet possible. That said, DEFRA's monitoring progress report in 2020 found that no formal methodology for reporting against this commitment has yet been agreed more than two years on from the original announcement of a 2042 target date⁹. Such a lack of progress does not bode well for the future.

Further information

If you have any queries, require any further information, or would like to discuss any of the above points in more detail, please contact Phil Hall, AAT Head of Public Affairs & Public Policy:

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⁴ Greenpeace plastics report, May 2021:

<https://www.greenpeace.org.uk/wp-content/uploads/2021/05/Trashed-Greenpeace-plastics-report-final.pdf>

⁵ Business Live, March 2021:

<https://www.business-live.co.uk/enterprise/construction-starts-world-first-plastic-20264041>

⁶ Immingham:

<https://www.altalto.com/immingham/>

⁷ AAT response to HMRC Plastic Packaging Tax consultation, April 2020:

<https://www.aat.org.uk/prod/s3fs-public/assets/Plastic-Packaging-Tax-policy-design.pdf>

⁸ Canadian Government Press Release, April 2020:

<https://www.canada.ca/en/environment-climate-change/news/2020/10/canada-one-step-closer-to-zero-plastic-waste-by-2030.html>

⁹ DEFRA Resource & Waste Strategy, Monitoring Progress, p13,

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/907029/resources-and-waste-strategy-monitoring-progress.pdf