



## Plastic Packaging Tax (PPT) – Discussion Paper 05 - Certification bodies and accreditation

**Discussion Objective:** To discuss the accreditation requirement for certification bodies who provide certification to businesses using a Mass Balance Approach (MBA) to account for chemically recycled plastic for the purpose of PPT.

### Summary of Issue

1. Businesses who want to use MBA to account for chemically recycled plastic for the purpose of PPT, will need to be certified by an accredited certification body under a certification scheme that has adopted the minimum requirements set by HMRC in legislation.

### Background and Context

2. As set out in chapter 5 of the [consultation response document](#) we have considered how certification for MBA would work, including the accreditation of certification bodies. The government has agreed to introduce an accreditation requirement for certification bodies, and to work the UK Accreditation Service (UKAS) to explore the use of existing mutual recognition agreements.
3. Business respondents identified the importance of ensuring that there was sufficient resource available for the accreditation, certification and auditing process. Some respondents also pointed out that the existing certification schemes already required certification bodies to be accredited to ISO standards and that any existing accreditation needs to be recognised. The use of the International Accreditation Forum Multilateral Agreement (IAF MLA), which allows for the recognition of accreditation certificates and report issued by other accreditation bodies, was highlight by several trade bodies.

### Detail and Analysis

#### 4. Legislation and implementation

As the introduction of an accreditation requirement for certification bodies will require a changes to primary and secondary legislation, the timings of which will be determined by the annual Budget and legislative cycle, we need to ensure we get the requirements right first time and identify any issues as early as possible.

#### Mutual recognition agreements

5. Requiring all certification bodies to be accredited by UKAS could potentially limit the number of accredited certification bodies available to businesses seeking certification for the purpose of PPT. UKAS is a member of the IAF and a signatory of the IAF MLA, which currently has 86 accreditation bodies and 6 regional accreditation groups who are also signatories to the agreement. We are planning to introduce a requirement for certification bodies to be accredited by an accreditation body who is a signatory of the



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IAF MLA, enabling UKAS to recognise the accreditation certificates and reports of other accreditation bodies who are signatories to the agreement.

6. In relation to countries where there is no recognised accreditation body, or whose accreditation bodies are not signatories to the IAF MLA, UKAS has advised that in certification bodies can request accreditation from recognised accreditation bodies in other countries. Many accreditation bodies offer their services overseas when required, including UKAS.

### Recognition of existing accreditation

7. In the consultation response, we noted the benefits of using existing mass balance schemes where possible. As some respondents highlighted in their consultation response, the existing certification schemes already require certification bodies to be accredited to ISO standard 17065 *Conformity assessment — Requirements for bodies certifying products, processes and services*. ISO standard 17065 provides the high level requirements for how certification bodies must operate during the audit and certification process, and requiring accreditation to this standard would help to ensure the integrity of the audits required for certification for the purpose of PPT. Whilst requiring certification bodies to be accredited to ISO standard 17065 by an accreditation body who is a IAF MLA signatory would allow for existing accreditation to be recognised, we need to consider if there are any other requirements needed to ensure certification bodies are completing audits to the same standards and applying the certification requirements consistently.

### Questions for discussion

**Q1. Do you foresee any risks with requiring certification bodies to be accredited by an accreditation body who is a signatory of the IAF MLA? If so, what action could be taken to mitigate those risks?**

**Q2. Of your members who are currently certified for commercial purposes, what are their views on the length of time and the process required for identifying and securing the service of an accredited certification body and obtaining certification for the first time?**

**Q3. Are there any other requirements or standards which should be included for certification bodies to ensure they complete audits consistently across the plastics supply chain?**