

BRITISH SAFETY INDUSTRY FEDERATION

Sustainability Reference Document

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Disclaimer

This guidance has been prepared and issued in good faith based on our own research into the various described methods set out in this document. It is intended to be mere guidance and no liability is accepted for any inaccuracy or loss or damage that may be suffered as a result of relying on it. The guidance is not in any way a substitute for full and appropriate legal advice into the relevant subject matter which should always be taken before making any commercial decisions.

BSiF & Sustainability – Support & Guidance For Members

- Initial Support – What's included?

Statutory & Formal Instruments

- Laws you are subject to now
- Govt. Guidelines for engagement with public sector bodies
- Making claims supporting the environmental impact of products



- Plastic packaging tax – HMRC
- PPN 06/21
- Green Claims Code (Competition and Markets Authority)
- Environment Act 2021

Evidencing your Sustainability Credentials

- Accreditations
- Certifications
- Compiling & presenting your data



- ISO Standards eg: 14001, 14020, 14021, 14025, 14026, 14027, 45003
- Textile Exchange, SAC, Higg Index
- EcoVadis
- Sedex

Upcoming Legislation Which You Need To Be Aware Of

Extended Producer Responsibility (EPR)
- DEFRA 2023/24



Regarding responsibility for packaging and recycling

Section 1 – Current and upcoming legislation and regulations

Section 1

Statutory Instruments – The Basics HMRC – The Plastics Tax

Applies to plastic packaging containing less than 30% recycled plastic content from 1/4/2022



Requires verification of plastic composition for incoming primary packaging and packaging used in the onward sale/movement of products incorporating such packaging



Multiple Gov.uk links provide guidance on how to comply with the rules – see next page



Requires the accurate and continuous capture of plastic volumes enshrined in auditable records.

The Rules

1. You must register for Plastic Packaging Tax if you import into the UK or manufacture in the UK, 10 tonnes or more per annum of finished plastic packaging components since 1/4/22.
2. You must register within 30 days of meeting the 10 tonnes threshold and may be subject to penalties if you do not.
3. Tax applies at 10 or more metric tonnes at the rate of £200 per ton.
4. Records of plastic packaging should be maintained irrespective of tonnage.

Gov.uk Links

1. How to make due diligence checks for Plastic Packaging Tax. [Gov.uk/guidance/how-to-make-due-diligence-checks-for-plastic-packaging-tax](https://www.gov.uk/guidance/how-to-make-due-diligence-checks-for-plastic-packaging-tax)
2. [Gov.uk/guidance/check-if-you-need-to-register-for-plastic-packaging-tax](https://www.gov.uk/guidance/check-if-you-need-to-register-for-plastic-packaging-tax)
3. [Gov.uk/guidance/completing-your-plastic-packaging-tax-return](https://www.gov.uk/guidance/completing-your-plastic-packaging-tax-return)
4. [gov.uk/guidance/how-to-work-out-the-weight-of-packaging-for-plastic-packaging-tax](https://www.gov.uk/guidance/how-to-work-out-the-weight-of-packaging-for-plastic-packaging-tax)
5. [Gov.uk/guidance/record-keeping-and-accounts-for-plastic-packaging-tax](https://www.gov.uk/guidance/record-keeping-and-accounts-for-plastic-packaging-tax)
6. [Register for Plastic Packaging Tax: Tax.service.gov.uk/submissions/new-form/register-for-plastic-packaging-tax](https://tax.service.gov.uk/submissions/new-form/register-for-plastic-packaging-tax)



Section 1

Plastic Packaging Tax

How complexity of application changes with business scope and scale

Plastic Packaging definition:

The Government defines plastic packaging very broadly and it is anything that is not integrated into the product.

Working example: A replacement filter for a re-usable respirator.

- A customer receives a cardboard box within which is a plastic shrink-wrapped pack containing the filter. (The cardboard box is likely controlled by Extended Producer Responsibility (EPR) – DEFRA requirements)
- The shrink wrap if not made of at least 30% recycled plastic is subject to tax.
- Before use the customer removes a plastic cap which is protecting the bayonet fitting and any plastic film protecting the front of the filter – BOTH items are subject to tax if they do not satisfy the 30% rule.

In practice anything plastic that contains and/or protects the filter is considered by the Government to be in scope.

Note: All of the above is subject to triggering the 10 tonne level.





Frequently Asked Questions

1. We do not manufacture any plastic packaging but use plastic packaging for the onward sale and distribution of products. Do we need to record the use of secondary packaging and is it part of any possible tax liability?
 1. HMRC advises that records of plastic packaging volumes should be maintained irrespective of whether the 10 tonnes level is reached.
 2. If your supplier indicates on its invoices that it has paid tax on the plastic it uses you do not have to account for the volumes involved in your records.
 3. If your supplier does not indicate on its invoices that it is liable for tax on the plastic it uses, it is advisable to seek clarification from your supplier of its status regarding PPT.
2. We purchase finished products from the end subsidiaries of original manufacturers which we receive with their plastic packaging. Do we have any liability for this packaging either from a tax perspective or the need to record volumes?
 1. In the event that a supplier to your business is liable for Plastic Packaging Tax, they should indicate that such tax has been/is being paid, on the invoices you receive.
 2. Secondary Liability: Part 1 of schedule 9 Tax & Finance Act 2021 provides for notices to be served for secondary liability and assessment on businesses in the supply chain that are concerned with and know that, the primary payer has not paid the Plastic Packaging Tax. *
 3. Joint and Several liability: Part 2 of Schedule 9 to the Finance Act 2021 provides for notices to be served for joint and several liability and assessment on businesses in the supply chain that are concerned with and know that the primary payer has not paid the Plastic Packaging Tax. *

* Source: Finance Act 2021

Section 1

Frequently Asked Questions

3. How do we verify that the plastic packaging we import is comprised of more or less than 30% recycled plastic content?
 1. It is reasonable to expect that the original supplier of the product should provide documentary evidence of the composition of the plastic packaging they use.
4. After registering for Plastic Packaging Tax, we receive notification from HMRC confirming liability to pay tax, what should we do next?
 - You will need to confirm your liability start date by answering the following 2 questions:*
 1. On any day from 1/4/22 did you expect to manufacture or import 10 tonnes or more of finished plastic packaging components in the next 30 days? If you did, your liability start date is the first day of the month after you met this test.
 2. Since 1/4/22 have you manufactured or imported 10 tonnes or more of finished plastic packaging components? If you have, your liability start date is the first day of the month after you met this test.

If your answer is yes to both questions, then you are liable for tax from the earliest liability start date.

You must confirm your liability start date, even if you think it has not changed, by emailing HMRC at pptregistrations@hmrc.gov.uk. Include your Plastic Packaging Tax reference number in the subject line of your email.

* Source:HMRC

5. Is the £200 per tonne tax paid in all tonnage up to and exceeding 10 tonnes or only at 10 tonnes and above?
 1. If your business triggers the ten tonne test you are liable to pay tax on all tonnage.



Section 1

PPN06/21 – Regarding commercial engagement with the Public Sector

Action Note - Cabinet Office: Public Procurement Note 06/21



Sustainability – Its growing impact on engagement with the Public Sector

Businesses wishing to secure contracts with Public Sector liabilities will need to provide substantive evidence of their credentials and intentions concerning carbon reduction and other plans to mitigate their impact on the environment.

Sustainability in all its forms, will attract a high weighting within the decision making criteria of such bodies and the demands and expectations of potential suppliers are already high and will increase. PPN 06/21, formally introduced in June 2021, has evolved in the context of the Governments' target of Net Zero by 2050.

There is increasing evidence that the scope of demands on suppliers will increase and apply similarly within the private sector. While suppliers might not engage with the Public sector the principles enshrined in the PPN could well shape how larger private sector entities define their expectations of suppliers. It makes sense therefore that 'suppliers' familiarise themselves with the PPN's scope to develop their plans and preparation to build the evidence base to support claims and submissions.

PPN 06/21 – Purpose (Source: Govt)

- How to take account of suppliers Net Zero Carbon Reduction Plans in the procurement of major Government contracts.
- This PPN applies to all central Government Departments, their Executive Agencies and non-departmental public bodies – referred to as 'in-scope organisations'
- 'In Scope' organisations should take action to apply this PPN when procuring goods and/or services in works, with an anticipated value above £5m per annum.
- This PPN applies to framework agreements and dynamic purchasing systems only where it is anticipated that the individual value of any contract to be awarded is greater than £5m per annum.
 - Contracting authorities may verify that the supplier remains committed to achieving Net Zero prior to entering into any contract.
- This PPN applies to procurements advertised after 30/9/21

(In order to assess a supplier's technical and professional ability to conform)

Provision of a Carbon Reduction Plan (CRP) using the formal template – Cabinet Office document (Annex A)



Commitment to Net Zero by 2050 in the UK.



Environmental management measures – already in place and additional throughout performance of the contract.



Providing the suppliers count emissions for the sources included in Scope 1 and 2 of the GHG (Greenhouse Gas Protocol) and a detailed subset of Scope 3 emissions. (Detailed in later slide)



Providing emissions inputting in CO₂ for the 6 greenhouse gases covered by the Kyoto protocol. (Detailed in later slide)



Setting out the environmental management measures in effect, including certification scheme or specific carbon reduction measures adopted and able to apply during the performance of the contract.



Publication of the CRP on the suppliers website.

Carbon Reduction Plan – Guidance for completion

Link: assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance-on-adopting-and-applying-PPN-06-21-selection-criteria-3-.pdf

Link: Greenhouse Gas Protocol – definition of Scopes 1,2 and 3 ghgprotocol.org
Annex A – Guidelines and Template

Section 1

Greenhouse Gas Protocol – What is it?

A set of global standards, guidance, tools and training enabling companies, governments and other entities to measure, manage, report and reduce climate-warming emissions.

Every organization has an impact on the environment that goes beyond its manufacturing facilities.

This covers everything from sourcing, designing, producing, selling and what happens to the product at the end of its usable life.

The Greenhouse Gas Protocol enables businesses and organisations to see the full impact their activities have on the environment.



Section 1

GHG Protocol supplies the world's most widely used greenhouse gas accounting standards.



Corporate Standard

The GHG Protocol Corporate Accounting and Reporting Standard, provides requirements and guidance for companies and other organisations, such as NGOs, government agencies, and universities, that are preparing a corporate-level GHG emissions inventory.



GHG Protocol for Cities

The Global Protocol for Community-Scale Greenhouse Gas Emission Inventories (GPC) provides a robust framework for accounting and reporting city-wide greenhouse gas emissions.



Mitigation Goal Standard

The GHG Protocol Mitigation Goal Standard provides guidance for designing national and subnational mitigation goals and a standardized approach for assessing and reporting progress toward goal achievement.



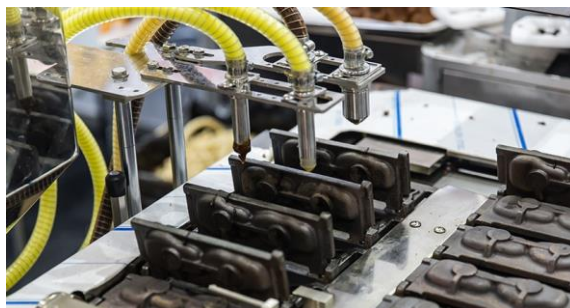
Corporate Value Chain (Scope 3) Standard

The Corporate Value Chain (Scope 3) Standard allows companies to assess their entire value chain emissions impact and identify where to focus reduction activities.



Policy and Action Standard

The GHG Protocol Policy and Action Standard provides a standardized approach for estimating the greenhouse gas effect of policies and actions.



Product Standard

The Product Standard can be used to understand the full life cycle emissions of a product and focus efforts on the greatest GHG reduction opportunities. This is the first step towards more sustainable products.



Project Protocol

The GHG Protocol for Project Accounting is the most comprehensive, policy-neutral accounting tool for quantifying the greenhouse gas benefits of climate change mitigation projects.



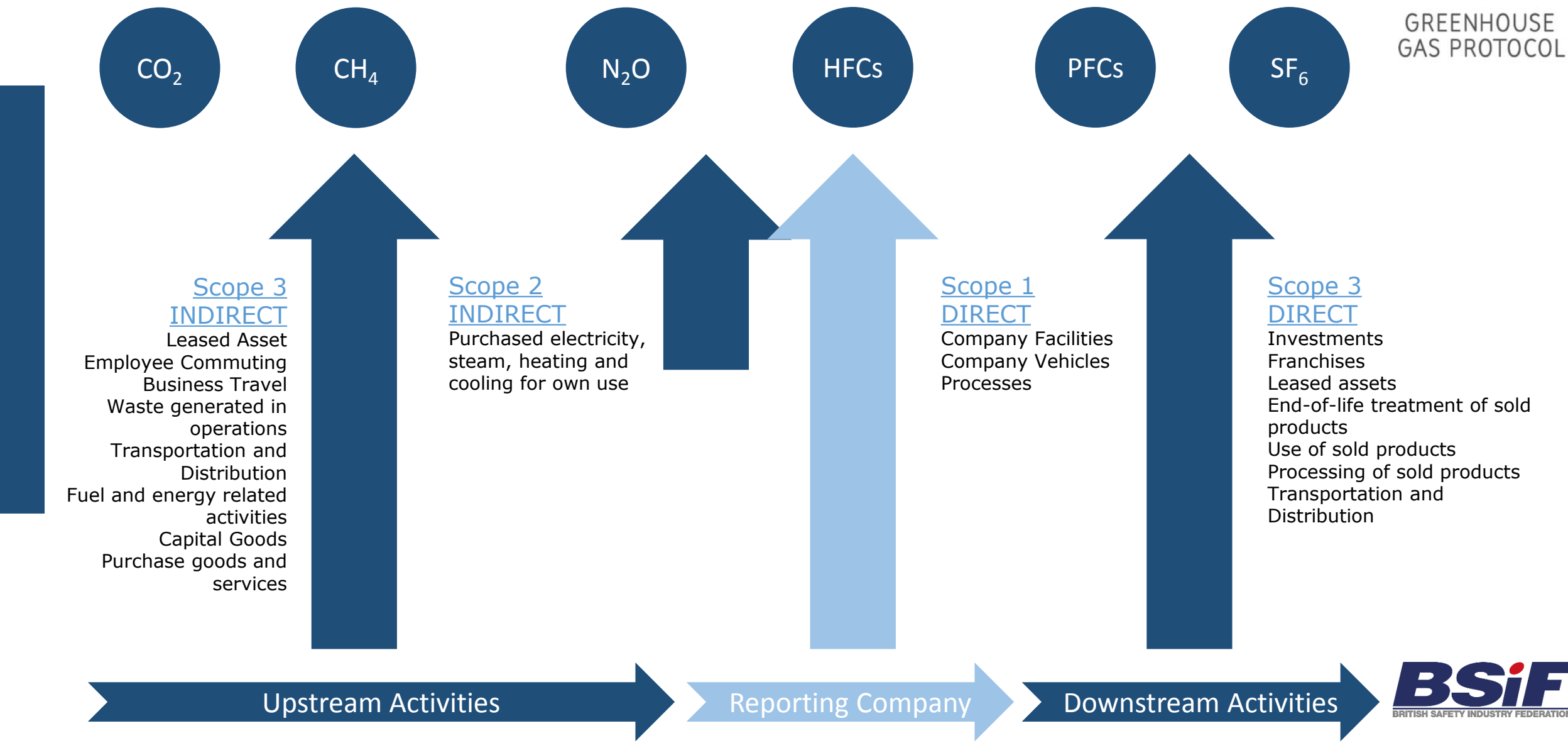
GREENHOUSE
GAS PROTOCOL

Section 1

Greenhouse Gas Protocol – Scope 1,2 & 3 – component parts



GREENHOUSE
GAS PROTOCOL



Section 1

The Competition and Markets Authority (CMA) – Green Claims Code

Green Claims Code

Get your green claims right



Link: <https://www.gov.uk/government/organisations/competition-and-markets-authority>

Link: <https://www.gov.uk/government/publications/green-claims-code-making-environmental-claims>

Background

- The existence and increase in the frequency of claims (by businesses) for the environmental impact of their products which either deliberately or inadvertently (no excuse) mislead consumers. Such action compromises consumers and competitors (by creating an unfair playing field). Our vocabulary now includes the term 'Greenwashing' – applicable to statements, however delivered, which mislead.
- Consumer protection law already exists which features sanctions against businesses which fail to comply with its rules.
- CMA's Green Claims Code has been developed out of necessity given the exponential impact of claims made about products and services – and the absolute need to ensure that any and all such claims are true and evidence based.
- The CMA has powers to tackle practices and market conditions that harm consumers and hinder their decision making. CMA will use Consumer Protection Law to protect consumers. The Green Claims Code guidelines are not in themselves enshrined in law, however, the principles they endorse are subject to Consumer Protection Law including the application of sanctions for infringement.

Competitions and Markets Authority – The Green Claims Code

Business to consumer claims

Where claims are ultimately aimed at consumers, this guidance will apply, even if the claims are made by a manufacturer, wholesaler or distributor which does not have direct contact with a consumer.

In some cases retailers and wholesalers (or manufacturers) could be liable for claims under consumer protection legislation. For example, retailers who sell products featuring misleading environmental claims made by manufacturers or wholesalers on the packaging can be liable (as well as the manufacturers and wholesalers).

Retailers should assure themselves that any such claims are accurate and not misleading.

And the moral is...make every reasonable effort to verify that the claims made by the supplier/producer/provider in respect of the product is true and accurate. This applies in particular to distributors who buy and sell branded products as well as those sourced under private label agreements by a 3rd party.

*Source: Guidance – making environmental claims on goods and services.
Published 20/9/2021 gov.uk*

**The Competitions and Markets Authority Green Claims Code is the make up of the BSIF Code of Conduct.*

Competitions and Markets Authority – The Green Claims Code

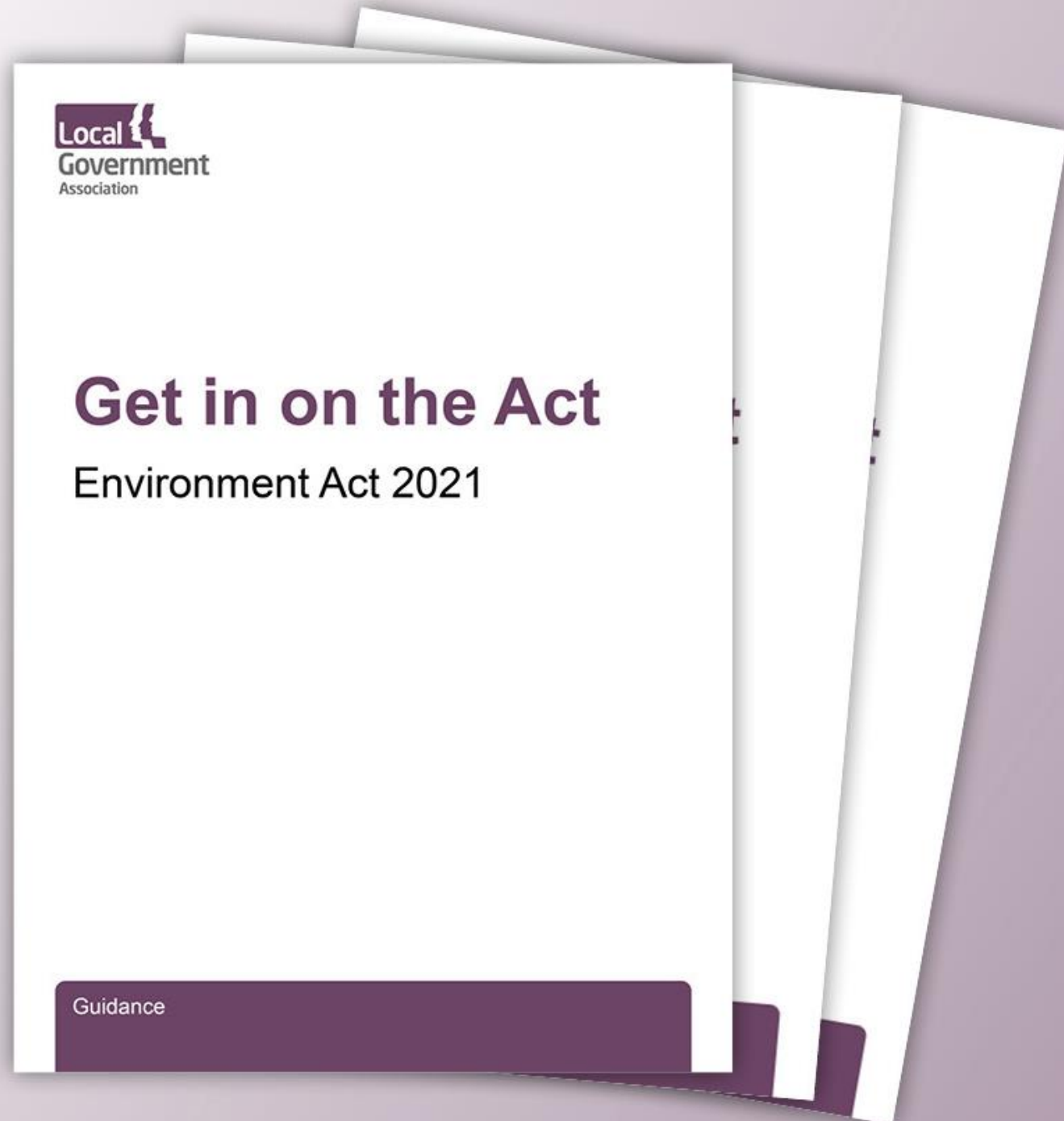
The Guidelines

- ▶ The claim is accurate and clear for all to understand
- ▶ There's up-to-date, credible evidence to show that the green claim is true
- ▶ The claim clearly tells the whole story of a product or service; or relates to one part of the product or service without misleading people about the other parts or the overall impact on the environment
- ▶ The claim doesn't contain partially correct or incorrect aspects or conditions that apply
- ▶ Where general claims (eco-friendly, green or sustainable for example) are being made, the claim reflects the whole life cycle of the brand, product, business or service and is justified by the evidence
- ▶ If conditions (or caveats) apply to the claim, they're clearly set out and can be understood by all
- ▶ The claim won't mislead customers or other suppliers
- ▶ The claim doesn't exaggerate its positive environmental impact, or contain anything untrue – whether clearly stated or implied
- ▶ Durability or disposability information is clearly explained and labelled
- ▶ The claim doesn't miss out or hide information about the environmental impact that people need to make informed choices
- ▶ Information that really can't fit into the claim can be easily accessed by customers in another way (QR code, website, etc.)
- ▶ Features or benefits that are necessary standard features or legal requirements of that product or service type, aren't claimed as environmental benefits
- ▶ If a comparison is being used, the basis of it is fair and accurate, and is clear for all to understand

Primary Legislation – The Environment Act 2021

This comprehensive act is concerned with water quality, hazardous toxic waste, air quality and biodiversity, alongside other environmental improvements.

The 2021 Act builds on its predecessor, the 1995 Act and should be familiar to all businesses but for further information go to: www.legislation.gov.uk



Section 1

Imminent new/Revised Regulation Extended Producer Responsibility (EPR) - DEFRA

2023

On the basis that prior knowledge is valuable, below please find brief details of and links to this Regulation which could be of relevance to your business:

1.Source – DEFRA

- [EPR2023/2024 – UK packaging and Waste regulations](#)
- [Extended Producer Responsibility](#)

If you're affected by the new Extended Producer Responsibility (EPR) for packaging, you will need to collect the correct packaging data from 1/1/2023.

You must take action to comply if ALL of the following apply:

- You're an individual business, subsidiary or group
- You have annual turnover of £1m or more
- You're responsible for net 25 tonnes of packaging in a calendar year
- You carry out any of the packaging activities

Section 1.

Source: **DEFRA** – Link: www.gov.uk/guidance/packaging-waste-prepare-for-extended-producer-responsibility

The way UK organisations responsible for packaging must carry out their recycling responsibilities is changing. If you're affected by the new extended producer responsibility (EPR) for packaging, you will need to collect the correct packaging data from 1/1/23. (Source: DEFRA 24/11/22)

This regulation will not apply to all so if this is news to you CHECK if you need to take action by reviewing the following:

The Regulation will apply to all UK organisations that handle and supply packaging to consumers and to businesses.

You must take action if **ALL** the following apply:

- You're an individual business, subsidiary or group (but not a charity)
- You have an annual turnover of £1m per year based on your most recent annual accounts
- You're responsible for over 25 tonnes of packaging in a calendar year
- You carry out any of the packaging activities

Packaging activities: you may need to act if you do any of the following (subject to the above qualifying criteria)

- Supply packaged goods to the UK market under your own brand
- Place goods into packaging that's unbranded when it's supplied
- Use 'transit' packaging to protect goods
- Import products in packaging
- Own an online market place
- Hire in or out reusable packaging
- Supply empty packaging

Packaging definition

Packaging is any material that is used to cover or protect goods itself once sold to consumers. It includes anything that's designed to be filled at the point of sale eg a coffee cup.

'If your business is required to take action and you have not already done so, you are strongly encouraged to familiarize yourselves with the detailed guidance set out by DEFRA in the aforementioned link.'

Note: Key information not currently available

DEFRA: Information about fees:

'As soon as we can, we will give you an indication of what your fees will be in 2024.

From 2025 the waste management fee will vary depending on the type of materials you have reported. Your fee will be lower if you use materials that are easier to recycle.'

Section 2 -
Building collateral to support your actions, plans and claims regarding sustainability
including the wellbeing of your people and the impact of your operations on the
environment.

Building collateral to support your actions, plans and claims regarding sustainability and its impact of your operations on the environment.

The expectations that businesses should have developed a plan to address 'sustainability' are both clear and reasonable. Equally the need to support such plans with verifiable data which measures and confirms the impact of the plans, across the spectrum of sustainability subjects, is clear.

The BSIF recognises that the resources available within Member businesses will vary considerably and that many businesses will already possess and deploy comprehensive collateral to support their plans. However, the purpose of this section on support is to provide examples of attainable standards, accreditations and certifications, spanning a range of related subjects, available to any business, which support a businesses position and claims for its commitment to sustainability.

BSIFs role is simply one of facilitation – and not to impose expectations of Members to acquire any specific third party endorsement. The following content features a brief overview of the options and links to source material should members elect to investigate further.

Note:

- i) The following does not claim to be an exhaustive schedule of options. Members are encouraged to conduct their own due-diligence regarding such options.
- ii) The BSIF is not positioning itself as an expert source on the detail of any of the following examples and will not be in a position to provide detailed responses to member queries.



GENERAL
ISO 14001



SPECIFIC
ISO 14020
ISO 14021
ISO 14024
ISO 14025
ISO 14026
ISO 14027
ISO 45003
Textile Exchange; SAC;
Higg Index



STRATEGIC/GLOBAL
EcoVadis
Sedex

Section 2



ISO 14001: The International Standard for Environmental Management Systems (EMS)

Any business, of any size, in any sector, can implement the ISO 14001 framework and apply for certification of their environmental management plan.

This standard allows businesses to set-up an EMS that can help them reduce waste, improve efficiency and reduce waste management costs.

www.iso.org

The ISO 14020 Series (14020, 14021, 14024, 14025, 14025, 14027)



ISO 14020 Series – Environmental labels and declarations

These standards outline requirements and principles for marking, evidencing and certifying green claims on products or business practices.

www.iso.org

www.iso.org/files/live/sites/isoorg/files/store/en/pub100233.pdf



Overview: 3 types of environmental labels and declarations.

ISO 14024: Type 1 environmental labelling – principles + procedures – 3rd party verification

ISO 14021: Type 2 environmental labelling – self-declared environmental claims

ISO 14025: Type 3 environmental declarations – principles and procedures.



ISO 14024 Type 1

This establishes the criteria for assessing and demonstrating compliance for the purposes of an eco labelling certification scheme. ISO 14024 should form the basis of any reputable sustainability/green claim certification. It has been adopted by the Global Ecolabelling Network (GEN) – the International Federation for Ecolabelling bodies.



ISO 14021 Type 2 – Self-declared claims

This concerns the requirements/methods for making green claims on products and/or business practices outside a certification scheme eg: where an appropriate scheme does not exist or when claims are made in Marketing. It is used to demonstrate the validity of self-declared information and correlates well with the CMA Green Claims Code.

Section 2

The ISO 14020 Series (14020, 14021, 14024, 14025, 14026, 14027)



ISO 14025 Type 3 (Life cycle data declarations)

This establishes the criteria for making claims on the environmental impact of specific products, including a requirement that data/claims are independently verified.



ISO 14027 (Product category rules)(PCR)

This governs the use of product category rules to ensure data is comparable for similar products to enable comparison of evidence used to support environmental claims and declarations.



ISO 14026 (Principles, requirements and guidelines for communication of Footprint Info)

This provides guidance and requirements on how to access and communicate environmental Footprint information for products/businesses. This is important when making any claims in Marketing about reduced Carbon footprints and environmental impact.

ISO 45003 – Occupational health and safety management – psychosocial health and safety at work – Guidelines for managing psychosocial risks.

It enables organisations to reduce and prevent the incidence of work related injury and ill health of the workers and other interested parties and to promote well-being at work. It is applicable to organisations of all sizes and in all sectors for the development, implementation, maintenance and continued improvement of healthy and safe work places.

Note: There is the potential of a training course being specifically designed for safety professionals, to be accessed directly from their site.

The intention is that participants would undertake a 45 minute, on-line, on-demand training programme designed for the profession. By the end of the session, which would be assessed by a quiz, they would be able to:

- Identify risks that require management in the context of psychosocial safety.
- Understand and apply the UK Stress Management Standards.
- Appreciate how management systems can influence mental health.
- Integrate the management of mental health risks into health and safety management systems.

Links:

www.iso.org



Suggestions for those involved with textiles and apparel.



Sustainable Apparel Coalition (SAC)

A global multi-stakeholder non-profit alliance for the consumer goods industry.

Link:

<https://apparelcoalition.org>



The Higg Index

SAC has developed the Higg Index suite of tools for the standardized measurement of value chain sustainability, providing the industry with a common language to describe sustainability performance.

Link: <https://apparelcoalition.org/the-higg-index/>



Textile Exchange

A global non-profit with recognized standards for sustainably sourced materials eg the Global Recycled Standard (GRS). Tools and resources on sustainable textiles using manmade fibres and natural materials.

Link: <https://textileexchange.org>

Section 2

STRATEGIC/GLOBAL

Two examples of companies operating in this space:

Sedex:

A leading ethical trade membership organisation working with businesses to improve working conditions in global supply chains. Featuring tools and services to:

- Help businesses operate responsibly and sustainably
- Protect workers
- Source ethically

www.sedex.com

EcoVadis:

A provider of business sustainability ratings.

A reliable platform to assess a businesses credentials regarding Corporate Social Responsibility (CSR) and sustainable procurement.

www.ecovadis.com