

SPECIAL TERMS AND CONDITIONS FOR PLASTIC PACKAGING TAX SERVICE

Where Valpak agrees to provide Client with Plastic Packaging Tax Services (calculation of imported/manufactured plastic tonnages, gathering and storing of recycled content data and evidence, production of total plastic tax liability), then the following terms shall apply in addition to the terms of the General Terms, the Special Terms and the Proposal.

- 1.1 Client acknowledges and agrees that Valpak only undertakes preliminary checks on the data and supporting evidence provided by Client and its suppliers as part of Client's submissions under the Plastic Packaging Tax (General) Regulations 2022 ("**Plastic Tax**") ("**Evidence**"). It is the sole responsibility of Client to review and approve the Evidence and ensure that it meets the requirements of HMRC guidance. Client must approve the Evidence in accordance with the Timeline. Valpak shall have no liability for any delay in providing any data submission to HMRC if Client has not approved the Evidence. It is Client's responsibility to ensure that the Evidence is approved, accurate and complete and Valpak has no liability for any errors or omissions in the Evidence, nor for any errors or omissions in any data submission arising from such Evidence

- 1.2 Client acknowledges that it has carried out its own due diligence and has determined that the Plastic Packaging Tax Services are suitable to meet its needs, including but not limited to ensuring compliance by Client with the Plastic Tax. In particular Client's attention is drawn to the fact that HMRC's implementation of the Plastic Tax requires the actual weights data (as opposed to estimated or group weights data) for 100% of the products referred to in Client's Plastic Tax submission, which Valpak is unable to provide as the actual weights data is not known by Valpak for all relevant products. Valpak's methodology (as set out in the Proposal) instead makes use of estimated weights data or group weights data for certain products where actual weights data is not known by Valpak or Client. Accordingly, Client acknowledges that the Plastic Packaging Tax Services are provided on this basis, but that it is and remains responsible for taking all additional steps that may be needed by it in order for it to comply with the Plastic Tax. Valpak shall have no liability to Client for any losses Client may suffer under the Plastic Tax if Valpak has performed the Services in accordance with its express obligations set out in the Proposal. Client further agrees to hold harmless and indemnify Valpak from or against any losses, costs, damages, awards, liabilities or claims arising from or in connection with the same.