



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Registration

54 The register

- (1) The Commissioners must establish and maintain a register for the purposes of collecting and managing plastic packaging tax.
- (2) The register may contain such information as the Commissioners think is required for those purposes.
- (3) The Commissioners may publish, by such means as they think fit, any information which—
 - (a) is derived from the register, and
 - (b) is within any of the descriptions in subsection (4),apart from information relating to a registration which is subject to an outstanding appeal.
- (4) The descriptions are—
 - (a) the names of registered persons;
 - (b) particulars of sites at which registered persons carry on business;
 - (c) registration numbers assigned to registered persons;
 - (d) where the registered person is a body corporate that is a member of a group—
 - (i) the fact that it is a member of a group,
 - (ii) the names of the other bodies corporate that are members of the group, and
 - (iii) particulars of any sites at which those other bodies carry on business.

Status: Point in time view as at 10/12/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Registration. (See end of Document for details)

- (5) Subject to subsection (6), information may be published in accordance with this section despite any obligation not to disclose the information that would otherwise apply.
- (6) Nothing in this section authorises a disclosure of information which contravenes the data protection legislation (but in determining whether a disclosure would do so, take into account the powers conferred by this section).
- (7) In this Part—
 “data protection legislation” has the meaning given by section 3(9) of the Data Protection Act 2018;
 “the register” means the register under subsection (1) and references to registration are to registration in it.

Commencement Information

II S. 54 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3

55 Liability to register: producers and importers

- (1) A person (P) who—
 (a) produces finished plastic packaging components, or
 (b) on whose behalf finished plastic packaging components are imported,
 becomes liable to be registered on a given day if subsection (2) applies in relation to P on that day.
- (2) This subsection applies—
 (a) on any day, where there are reasonable grounds for believing that the amount of finished plastic packaging components that will be produced by, or imported on behalf of, P within the period of 30 days beginning with that day will equal or exceed 10 metric tonnes, or
 (b) on the first day of any calendar month, where the amount of finished plastic packaging components produced by, or imported on behalf of, P over the 12 months ending with the day before that day equals or exceeds 10 metric tonnes.
- (3) Finished plastic packaging components to which section 52(1) or (3) applies are not to be taken into account for the purposes of subsection (2).
- (4) In the application of subsection (2)(b) to the first day of a month falling within the year beginning with 1 April 2022, that paragraph has effect as if for “over the 12 months” there were substituted “during the period beginning with 1 April 2022 and”.

Commencement Information

I2 S. 55 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3

56 Notification of liability and registration

- (1) A person who becomes liable to be registered under section 55 must notify the Commissioners of the liability before the end of the notification period.

Status: Point in time view as at 10/12/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Registration. (See end of Document for details)

- (2) The “notification period” is the period of 30 days beginning with the day on which the liability arises.
- (3) Where the Commissioners are satisfied that a person is liable to be registered (whether or not the person has notified liability under subsection (1)), the Commissioners must register the person with effect from the day on which the liability arises.
- (4) Where an unincorporated body (other than a partnership) is registered in the name of the body concerned, no account is to be taken of any change in its members in determining how any provision of or under this Part applies in relation to the body.
- (5) The Commissioners may by regulations make provision—
 - (a) about the form and manner in which a notification under this section is to be given;
 - (b) about the information to be contained in or provided with a notification under this section;
 - (c) for the Commissioners to require further information from a person in connection with that person's registration;
 - (d) requiring notifications and other communications with the Commissioners in connection with registration to be made electronically.

Commencement Information

I3 S. 56 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3

57 Cancellation of registration

- (1) A registration under section 56 may be cancelled only in accordance with this section.
- (2) The Commissioners may cancel a person's registration if—
 - (a) the person requests the cancellation, and
 - (b) the person satisfies the Commissioners that the person does not, on the day of the request, meet the liability condition.
- (3) The Commissioners may cancel a person's registration if they are satisfied that the person does not meet the liability condition and has not met the liability condition for a period of at least 12 months.
- (4) The Commissioners may cancel a person's registration if they are satisfied that the person did not meet the liability condition on the day on which the person was registered, and has not at any subsequent time met the liability condition.
- (5) A cancellation under subsection (2) is to be made with effect from—
 - (a) the day on which the request is made, or
 - (b) such later day as may be agreed between the Commissioners and that person.
- (6) A cancellation under subsection (3) is to be made with effect from—
 - (a) the day on which the person ceased to meet the liability condition, or
 - (b) such later day as may be agreed between the Commissioners and that person.
- (7) A cancellation under subsection (4) is to be made with effect from the day on which the person was registered.

Status: Point in time view as at 10/12/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Registration. (See end of Document for details)

- (8) But the Commissioners must not cancel a person's registration under subsection (2) or (3) if—
- (a) there are outstanding amounts of plastic packaging tax, or amounts recoverable as plastic packaging tax, due from that person, or
 - (b) there are one or more outstanding returns for the purposes of plastic packaging tax due from that person.
- (9) The Commissioners may decline to cancel a person's registration on any day if they reasonably believe that the person will become liable to be registered under section 55 during the period of 12 months beginning with that day.
- (10) For the purposes of this section, a person meets the liability condition on a particular day if—
- (a) the condition in section 55(2)(a) is met in relation to that person on that day,
 - (b) the day is the first day of a month and the condition in section 55(2)(b) is met in relation to that person on that day, or
 - (c) the day is in the same month as a day on which the condition in section 55(2)(b) was met in relation to that person.

Commencement Information

I4 S. 57 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

58 Correction of the register

- (1) The Commissioners may by regulations make provision about the correction of entries in the register.
- (2) Regulations under subsection (1) may make provision for requiring persons who are, or are liable to be, registered to notify the Commissioners of changes in circumstances which are relevant to the register.

Commencement Information

I5 S. 58 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Status:

Point in time view as at 10/12/2021.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Registration.