

Status: Point in time view as at 10/12/2021.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, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 12

PLASTIC PACKAGING TAX: INFORMATION AND EVIDENCE

PART 2

EVIDENCE

Inducements to provide information

- 4 (1) This paragraph applies to—
- (a) criminal proceedings against a person in respect of an offence in connection with or in relation to plastic packaging tax;
 - (b) proceedings against a person for the recovery of a sum due in connection with or in relation to plastic packaging tax.
- (2) A statement made, or a document produced, by or on behalf of the person is not inadmissible in proceedings to which this paragraph applies only by reason that—
- (a) a matter falling within sub-paragraph (3) or (4) was drawn to that person's attention, and
 - (b) the person was, or may have been, induced to make the statement or provide the document as a result.
- (3) The matters falling within this sub-paragraph are—
- (a) that, in relation to plastic packaging tax, the Commissioners may assess an amount due by way of a penalty instead of instituting criminal proceedings;
 - (b) that it is the practice of the Commissioners (without giving any undertaking as to whether they will make such an assessment in any case) to be influenced by whether a person—
 - (i) has made a full confession of any dishonest conduct to which the person has been, or is, a party;
 - (ii) has otherwise co-operated fully with any investigation.
- (4) The matter falling within this sub-paragraph is the fact that the Commissioners or, on appeal, an appeal tribunal have power by or under this Part to reduce a penalty.

Commencement Information

II Sch. 12 para. 4 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

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