



# Finance Act 2021

## 2021 CHAPTER 26

### PART 2

#### PLASTIC PACKAGING TAX

##### *Registration*

#### **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”.

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*Status: Point in time view as at 10/12/2021. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Section 55. (See end of Document for details)*

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**Commencement Information**

**II** [S. 55](#) 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Point in time view as at 10/12/2021. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Section 55.