

SCHEDULES

SCHEDULE 12

Section 84

PLASTIC PACKAGING TAX

1 Part 2 of FA 2021 (plastic packaging tax) is amended as follows.

No charge for persons below de minimis

2 In section 43 (charge to plastic packaging tax), after subsection (2) insert—

“(2A) A person who is neither registered nor liable to be registered (see sections 55 to 57) is to be treated, for the purposes of subsection (1) of this section, as not acting in the course of a business.”

Time of importation

3 (1) In section 50 (time of importation)—

- (a) in subsection (2), for “This section” substitute “Subsection (1)”;
- (b) after subsection (2) insert—

“(3) The Commissioners may by regulations make provision about when a chargeable plastic packaging component is imported into the United Kingdom for the purposes of plastic packaging tax.

(4) Regulations under subsection (3) may amend this Part.”

(2) In section 84 (regulations), in subsection (5), after paragraph (b) insert—

“(ba) section 50(3) (timing of importation);”.

Reliefs for persons enjoying certain immunities and privileges

4 (1) Section 55 (liability to register: producers and importers) is amended as follows.

(2) In subsection (1), at the end insert “(subject to subsection (5))”.

(3) After subsection (4) insert—

“(5) Subsection (1) does not apply to any person for the time being listed in section 13B(1) of the Customs and Excise Duties (General Reliefs) Act 1979 (members of visiting forces etc).

(6) The Commissioners may by regulations make provision about the administration of the disapplication of subsection (1) by subsection (5), including provision making it subject to conditions or requirements set out in the regulations.”

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, SCHEDULE 12. (See end of Document for details)

Records

- 5 In section 63 (records), in subsection (3), for the words from “6 years” to the end substitute “—
- (a) in a case where the records relate to an accounting period, 6 years beginning with the day after the end of the accounting period to which the records relate, or
 - (b) in any other case, 6 years beginning with the day on which the records are created.”

Groups

- 6 (1) Section 71 (groups of companies) is amended in accordance with sub-paragraphs (2) to (4).
- (2) In subsection (1), in the words after paragraph (b), after “is” insert “treated as”.
- (3) In subsection (2)—
- (a) after “Part” insert “, and save as otherwise provided by or under this Part,”;
 - (b) after “if” insert “—
 - (a)”;
 - (c) after “P” insert “,
 - (b) it had assumed all other obligations in relation to plastic packaging tax that, apart from this subsection, would have been obligations of P, and
 - (c) it had assumed all entitlements in relation to plastic packaging tax that—
 - (i) apart from this subsection, would have been entitlements of P, and
 - (ii) arose after P and the representative member began to be treated as members of the same group.”
- (4) after subsection (3) insert—
- “(3A) The Commissioners may by regulations make such further provision as they consider appropriate about—
- (a) a body corporate that is treated as a member of a group being treated as if it had or had not assumed an entitlement given by or under this Part (ignoring the regulations) to another body corporate that is treated as a member of the group;
 - (b) the performance or discharge by a body corporate that is treated as a member of a group of an obligation or liability imposed by or under this Part (ignoring the regulations) on another body corporate that is treated as a member of the group.”
- (5) In Schedule 13 (groups of companies)—
- (a) in paragraph 3 (application for group treatment)—
 - (i) in sub-paragraph (1), omit the words from “from” to the end;
 - (ii) for sub-paragraph (3) substitute—
 - “(3) Where the Commissioners receive an application under sub-paragraph (1), they must, by notice to the applicants or the body that is to be the representative member—

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- (a) confirm whether they accept or refuse the application, and
 - (b) if they accept the application, specify a date from which the applicants are to be treated as members of the same group.
 - (4) The Commissioners must give the notice within the period of 90 days beginning with the day on which the application is received.
 - (5) The date mentioned in sub-paragraph (3)(b) must be within that period.”;
- (b) in paragraph 5 (applications to modify group treatment)—
 - (i) in sub-paragraph (1), omit the words after paragraph (d);
 - (ii) for sub-paragraph (2) substitute—
 - “(2) Where the Commissioners receive an application under sub-paragraph (1), they must, by notice to the applicant and, in a case within sub-paragraph (1)(b), the proposed new representative member—
 - (a) confirm whether they accept or refuse the application, and
 - (b) if they accept the application, specify a date from which the application is to be treated as having been accepted.
 - (3) The Commissioners must give the notice within the period of 90 days beginning with the day on which the application is received.
 - (4) The date mentioned in sub-paragraph (2)(b) must be within that period.”

Secondary liability and assessment notices etc: acting in the course of a related business

- 7 In Schedule 9 (secondary liability and assessment notices and joint and several liability notices), in paragraph 21 (interpretation: related businesses), in paragraph (b)(ii)—
- (a) for “unincorporated association” substitute “unincorporated body (other than a partnership)”, and
 - (b) for “the association” substitute “the body”.

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