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STATUTORY INSTRUMENTS

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**2022 No. 117**

**PLASTIC PACKAGING TAX**

**The Plastic Packaging Tax (General) Regulations 2022**

*Made* - - - - *8th February 2022*  
*Laid before the House of*  
*Commons* - - - - *9th February 2022*  
*Coming into force* - - *1st April 2022*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 47(5), 48(7), 49(10), 51(1)(b) and (2)(c), 53, 56(5), 58, 60, 61, 63(1) to (3), 66, 74, 84(1) and (2) of, and paragraphs 2(4)(a), 5(2) and (3), 10(4)(a) and 15 of Schedule 9, paragraphs 7(3) and 10 of Schedule 10, and paragraph 12 of Schedule 13 to, the Finance Act 2021(1), make the following Regulations:

**PART 1**

**Preliminary**

**Citation and commencement**

1. These Regulations may be cited as the Plastic Packaging Tax (General) Regulations 2022 and come into force on 1st April 2022.

**Interpretation**

2.—(1) In these Regulations—

“the Act” means the Finance Act 2021;

“accounting periods” refers to the periods determined by regulation 31;

“chargeable event”, unless otherwise specified, refers to the production or importation of a chargeable plastic packaging component(2) within the meaning of section 43(1) of the Act (charge to plastic packaging tax);

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(1) 2021 c. 26. Part 2 was commenced (with the exception of section 68(3)) by the Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations (S.I. 2021/1409 (C. 79)), for the purpose of making any regulations under that Part with effect from 10th December 2021 and is modified by the Plastic Packaging Tax (Descriptions of Products) Regulations 2021 (S.I. 2021/1417).

(2) “Chargeable plastic packaging component” is to be construed in accordance with section 47 of the Act.

“common properties” refers to the shared properties of components of identical design;

“finished plastic packaging components” means finished<sup>(3)</sup> plastic packaging components taken into account for the purposes of section 55(2) of the Act (liability to register: producers and importers)<sup>(4)</sup>;

“identical design” means that two or more components are designed to be identical in respect of—

- (a) their input materials;
- (b) their weight;
- (c) their characteristics or functions; and
- (d) any—
  - (i) determination under regulation 5(3);
  - (ii) calculation under regulation 7(3); and
  - (iii) measurement of weight under Chapter 2 of Part 4,

relating to each component (whether or not that determination, calculation or measurement is carried out);

“indicative component” means—

- (a) a sample component of a product line;
- (b) where the procedure in regulation 5(5) is applied, a sample component of a production run, the properties of which are derived from the calculation under regulation 5(6); or
- (c) where the procedure in regulation 7(5) is applied, a sample component of a production run, the properties of which are derived by the modified calculation under regulation 7(6);

“in writing” includes electronic communications;

“product line” means a group of components with common properties;

“production run” means a single phase of production of a product line, including a phase of production that has commenced but has not been completed at the time of the chargeable event;

“return” means a return made under regulation 33.

### **Prescribed by the Commissioners**

**3.** In these Regulations, “prescribed” means prescribed in a public notice<sup>(5)</sup> published by the Commissioners and not withdrawn by a further notice and “prescribe” is to be construed accordingly.

<sup>(3)</sup> Whether a component is “finished” is determined in accordance with section 47(3) of the Act and regulation 8 below.

<sup>(4)</sup> Section 55(2) is to be construed subject to section 55(3).

<sup>(5)</sup> Public notices made in respect of plastic packaging tax are available at <https://www.gov.uk/government/collections/plastic-packaging-tax>. A hard copy is available on request from HM Revenue and Customs, Excise and Environmental Taxes Policy, 3rd Floor West, Ralli Quays, 3 Stanley Street, Salford, M60 9LA.

## PART 2

### Determination of plastic and recycled content, meaning of “substantial modification” etc.

#### **Plastic packaging component: substances other than plastic**

4. For the purposes of section 48(3) of the Act (meaning of “plastic packaging component”)(6), the single substances other than plastic(7) are—

- (a) aluminium;
- (b) steel;
- (c) any metal not within paragraphs (a) or (b);
- (d) glass;
- (e) paper and cardboard;
- (f) wood; or
- (g) any non-metal not within paragraphs (d) to (f).

#### **Plastic packaging component: methodology of determination of plastic content**

5.—(1) To satisfy the Commissioners that a relevant packaging component(8) is not a plastic packaging component, a producer or importer of relevant packaging components must—

- (a) undertake a determination under paragraph (3); or
- (b) obtain that determination from another person,

and keep a record of it in writing.

(2) The result of that determination must be that the relevant packaging component does not fall within the definition of “plastic packaging component” in section 48(3) of the Act.

(3) A determination must state—

- (a) the weight of plastic contained in a relevant packaging component;
- (b) the weight of each of the single substances listed in regulation 4 contained in the relevant packaging component; and
- (c) whether the relevant packaging component contains more plastic, according to the weight given under sub-paragraph (a), than any other single substance in respect of each of which the weight is given under sub-paragraph (b).

(4) Where relevant packaging components are within a product line, a determination under paragraph (3) may be made by reference to an indicative component rather than to each relevant packaging component within that product line.

(5) Where relevant packaging components are part of a production run, a determination under paragraph (3) may be made by reference to an indicative component of that production run by applying the calculation under paragraph (6), rather than to each relevant packaging component of that production run.

(6) Where the procedure in paragraph (5) is applied, the calculation of the weight of plastic and the weight of each of the single substances listed in regulation 4 contained in an indicative component must be calculated in accordance with the formula—

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(6) Section 48(3) of the Act provides that a “plastic packaging component” is a packaging component that contains more plastic, when measured by weight, than any other single substance listed in regulation 4.

(7) “Plastic” is to be construed in accordance with section 49 of the Act. The term “plastic” includes “recycled plastic”.

(8) “Packaging component” is to be construed in accordance with section 48 of the Act and [S.I. 2021/1417](#).

$$W = T/N$$

Where

W is the weight of plastic or the weight of each of the single substances listed in regulation 4 contained in the indicative component.

T is the weight of plastic or the weight of each of the single substances listed in regulation 4 used in the production run.

N is the number of relevant packaging components in the production run.

(7) Where relevant packaging components are within a product line, a determination under paragraph (3) may be made by reference to the design specifications of a relevant packaging component rather than to each relevant packaging component within that product line provided that the following conditions are met—

- (a) the design specifications include—
  - (i) the weight of the relevant packaging component;
  - (ii) the weight of plastic to be used in the relevant packaging component;
  - (iii) the weights of each of the single substances listed in regulation 4 to be used in the relevant packaging component; and
- (b) an indicative component has been weighed and its weight is equal to that in the design specifications.

(8) The determination under paragraph (3) must not include the weights of—

- (a) waste material produced and discarded during the production process;
- (b) waste or surplus material attached to the relevant packaging component at the chargeable event;
- (c) goods contained within a relevant packaging component, when that component is imported.

(9) When goods contained within an imported relevant packaging component are other relevant packaging components, an importer must undertake or obtain and keep a record of a determination in accordance with paragraph (3) in respect of those other components.

(10) If at any time—

- (a) where the procedure in paragraphs (4) or (7) has been applied, the indicative component relied on no longer accurately represents the common properties of a product line; or
- (b) a determination under paragraph (3) (or any further determination required by this paragraph) is inaccurate or no longer correct,

the producer or importer must undertake or obtain a further determination and keep a record of it in writing.

(11) In this regulation, “relevant packaging component” means a packaging component that contains plastic.

### **Provision of evidence that plastic is recycled plastic**

**6.—(1)** To satisfy the Commissioners that plastic is recycled plastic<sup>(9)</sup>, a person must have sufficient evidence of that fact and keep a record of that evidence.

(2) The Commissioners must prescribe what constitutes sufficient evidence for the purposes of paragraph (1).

(9) “Recycled plastic” is to be construed in accordance with section 49 of the Act. Section 49(7) provides that plastic is not to be taken as recycled plastic unless it is shown that it is recycled plastic.

### **Chargeable plastic packaging component: method of calculation of recycled plastic content**

7.—(1) To satisfy the Commissioners that a plastic packaging component does not fall within section 47(1)(a) of the Act (chargeable plastic packaging components), a person liable to be registered must—

- (a) undertake the calculation in paragraph (3) in respect of the plastic packaging component; or
- (b) obtain that calculation from another person,

and keep a record of it in writing.

(2) The result of that calculation must be that the plastic packaging component does not fall within section 47(1)(a) of the Act.

(3) The proportion of recycled plastic contained in the plastic packaging component, when measured by weight, must be calculated in accordance with the formula—

$$X(\%) = \frac{A}{B} \times 100$$

Where

X is the proportion of recycled plastic contained in the plastic packaging component, expressed as a percentage.

A is the weight of recycled plastic used to produce the plastic packaging component.

B is the weight of plastic used to produce the plastic packaging component.

(4) Where plastic packaging components are within a product line, a person liable to be registered may apply the calculation under paragraph (3) to an indicative component rather than to each plastic packaging component within that product line.

(5) Where plastic packaging components are part of a production run, a person liable to be registered may apply the calculation under paragraph (3) (as modified by paragraph (6)) to an indicative component of that production run, rather than for each plastic packaging component of that production run.

(6) Where the procedure in paragraph (5) is applied, the calculation in paragraph (3) must be modified by reading—

- (a) A as the weight of recycled plastic used in the production run; and
- (b) B as the weight of plastic used in the production run.

(7) Where plastic packaging components are within a product line, a person liable to be registered may apply the calculation under paragraph (3) by reference to the design specifications of the plastic packaging component rather than to each plastic packaging component within that product line provided that the following conditions are met—

- (a) the design specifications include—
  - (i) the weight of the plastic packaging component;
  - (ii) the weight of plastic to be used in the plastic packaging component; and
  - (iii) the weight of the recycled plastic to be used in the plastic packaging component; and
- (b) an indicative component has been weighed and its weight is equal to that in the design specifications.

(8) If at any time—

- (a) where the procedure under paragraphs (4) or (7) has been applied, the indicative component relied on no longer accurately represents the common properties of a production line; or

(b) the calculation made under paragraph (3) (or any further calculation required by this paragraph) is inaccurate or no longer correct,  
a person liable to register must undertake or obtain a further calculation and keep a record of it in writing.

(9) In this regulation, “liable to be registered” means liable to be registered under section 55(1) of the Act.

### **Meaning of substantial modification**

8.—(1) For the purposes of section 47(3) of the Act, “substantial modification” means a chargeable modification to a component made by a relevant manufacturing process.

(2) In this regulation—

(a) a “chargeable modification” is a change to the—

- (i) shape;
  - (ii) structure;
  - (iii) thickness; or
  - (iv) weight,
- of a component;

(b) a “relevant manufacturing process” means any process of production of components other than—

- (i) blowing or forming from a pre-form;
- (ii) cutting;
- (iii) labelling;
- (iv) sealing.

(3) Where any process within paragraph (2)(b)(i) to (iv) is carried out at the same time as a relevant manufacturing process, it is to be treated as a relevant manufacturing process.

(4) In paragraph (2)(b)(i), “pre-form” means a component formed into a provisional shape or form prior to its subsequent expansion by blowing or forming.

## **PART 3**

### **Deferrals and credits**

#### **CHAPTER 1**

##### **Plastic packaging components intended for export**

### **Cancellation of liability**

9. For the purposes of section 51(1)(b) of the Act, a person must have sufficient evidence of—

- (a) the fact that the component has been exported;
- (b) the weight of the component that has been exported; and
- (c) the day on which it was exported, and

keep a record in writing of that evidence.

### **Direct export condition: further conditions**

10. The further conditions specified for the purposes of section 51(2)(c) of the Act are that the person—

- (a) before or at the time of production or importation, holds sufficient evidence that they intend to export a chargeable plastic packaging component; and
- (b) keeps a record in writing of that evidence.

### **Meaning of sufficient evidence**

11. The Commissioners must prescribe what constitutes “sufficient evidence” for the purposes of this Chapter.

## CHAPTER 2

### Tax credits

### **Interpretation**

12. In this Chapter—

“case 1” refers to the case in section 53(1)(a) of the Act (tax credits)(10);

“case 2” refers to the case in section 53(1)(b) of the Act(11);

“liable person” means—

- (a) a person who is registered under section 56 of the Act (notification of liability and registration) at the time that case 1 or case 2 applies to a chargeable plastic packaging component; or
- (b) any other person, where the Commissioners are satisfied that that person is entitled to a tax credit under section 53 of the Act.

### **Tax credits: meaning of sufficient evidence**

13. The Commissioners must prescribe what constitutes “sufficient evidence” for the purposes of this Chapter.

### **Entitlement to tax credit**

14. Where case 1 or 2 applies in respect of a chargeable plastic packaging component and the direct export condition(12) is not met in respect of that component, a liable person is entitled to a tax credit if that person—

- (a) is liable to pay plastic packaging tax in respect of the chargeable plastic packaging component;
- (b) has sufficient evidence that case 1 or 2 applies and they have kept a record of that evidence;
- (c) makes a claim for a tax credit in accordance with regulation 15; and
- (d) where case 2 applies, a person is liable to pay plastic packaging tax in respect of the different packaging component.

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(10) Section 53(1)(a) of the Act relates to a component that is exported from the United Kingdom.

(11) Section 53(1)(b) of the Act relates to a component that is converted into a different packaging component.

(12) The “direct export condition” has the meaning given by section 51(2) of the Act. Regulation 10 of these regulations sets out the further conditions specified under section 51(2)(c) of the Act.

**Claim for a tax credit: conditions, form etc.**

15.—(1) A claim for tax credit must—

- (a) be made by a liable person;
- (b) be included in the return for the accounting period in which a liable person first has sufficient evidence that case 1 or 2 applies to a chargeable plastic packaging component; and
- (c) comply with such other requirements as to its form and manner as the Commissioners may prescribe.

(2) For the purposes of paragraph (1), the liable person may, in the return, deduct the credit amount from the amount of plastic packaging tax otherwise payable by them in respect of an accounting period.

(3) No claim may be made for a tax credit in respect of a chargeable plastic packaging component after the end of the period of 2 years beginning with the day on which the charge to tax arose in respect of that component.

**Records for tax credit claims**

16.—(1) A liable person who makes a claim for a tax credit must keep evidence of the following matters in respect of the claim—

- (a) the total of the credit amounts for cases 1 and 2, shown separately;
- (b) their grounds for claiming that case 1 or case 2 applies to the chargeable plastic packaging component;
- (c) the accounting period in which they first have sufficient evidence that case 1 or 2 applies to the chargeable plastic packaging component;
- (d) where plastic packaging tax has been paid on the chargeable plastic packaging component in respect of which the tax credit claim is made, evidence of the amount, date and manner of that payment;
- (e) where case 2 applies, evidence as to whether a charge to plastic packaging tax has arisen in relation to the different plastic packaging component; and
- (f) such other information as the Commissioners may prescribe.

(2) A liable person must keep such records for a period of 6 years beginning with the day that the tax credit claim is made.

**Payment of tax credit claims**

17.—(1) Where the tax credit claimed by a liable person exceeds the amount of plastic packaging tax due from them for an accounting period, the Commissioners must repay the excess to the liable person.

(2) The Commissioners are not liable to make any repayment under paragraph (1)—

- (a) if any return the liable person is required to make has not been made;
- (b) to the extent that a tax credit has previously been claimed in respect of the chargeable plastic packaging component to which the repayment relates.

**Repayment of tax credits**

18.—(1) Where a person has benefitted from a tax credit (whether or not payment has been made under regulation 17) to which they were not entitled, or to which they have ceased to be entitled, that person must repay the amount to the Commissioners.



(2) The amount due to be repaid by a person under paragraph (1) is to be recoverable on the basis that is an amount of plastic packaging tax due from them, payable on the day on which the person first benefitted from the tax credit.

#### **Cessation of business etc.**

**19.**—(1) Where a liable person is no longer liable to pay plastic packaging tax as a result of becoming a member of a group(**13**) under section 71 of the Act (groups of companies)—

- (a) that person remains entitled under this Chapter to tax credits in respect of plastic packaging tax charged on chargeable plastic packaging components in relation to accounting periods that began before the day on which they cease to be liable; and
- (b) the representative member of the group is not so entitled.

(2) The Commissioners may prescribe the form and manner in which, and the conditions on which, tax credits may be claimed by a person who—

- (a) has ceased to carry on business; or
- (b) is no longer liable to pay plastic packaging tax, including under paragraph (1)(a), where they have ceased to be registered.

## **PART 4**

### **Registration and administration**

#### **CHAPTER 1**

##### **Registration**

#### **Notification of liability to be registered: form, manner and content**

**20.**—(1) The Commissioners must prescribe the form and manner in which a person is to give a notification under section 56 of the Act (notification of liability and registration).

(2) A person giving a notification under section 56 of the Act must include in that notification—

- (a) that person’s name, correspondence address, telephone number and (where available) email address;
- (b) where given by an officer or employee responsible for giving the notification on behalf of the person, that person’s name, position in the business(**14**), telephone number and (where available) email address;
- (c) the address of that person’s principal place of business (if different from sub-paragraph (a) above);
- (d) whether the business is carried on by an individual, a limited company, partnership or other unincorporated body, or in any other capacity;
- (e) the unique taxpayer reference allocated to that person by the Commissioners (if any);
- (f) whether the person is the representative member(**15**) of a group;
- (g) the date of the notification;
- (h) the day on which the person became liable to be registered under section 55 of the Act;

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(13) “Group” and “representative member of a group” have the meaning given by section 71 of, and Schedule 13 to, the Act.

(14) “Business” has the meaning given by section 43(2) of the Act.

(15) “Representative member” has the meaning given by section 71(4)(b) of, and Schedule 13 to, the Act.

- (i) the estimated tonnage of finished plastic packaging components which the business or, in the case of a group, the group, expects to produce or import in the period of 12 months as at and beginning with the day on which the liability to notify arose; and
  - (j) a declaration that the matters stated in the notification are true and correct.
- (3) Where the registration is made on behalf of a group, the information in paragraphs (2)(a) to (e) above must be given in relation to each member of the group.
- (4) This notification is to be given electronically, subject to such exceptions as the Commissioners may prescribe.
- (5) Once notification is given under section 56 of the Act, the Commissioners may request such further information as the Commissioners may require in connection with the registration of that person.

### **Preservation of records**

**21.**—(1) P must—

- (a) keep; or
- (b) obtain from another person and keep,

a record in writing of any evidence used by P to establish whether, on any day, section 55(2) of the Act applies in relation to P on that day.

(2) In this regulation, “P” has the meaning given by section 55(1) of the Act<sup>(16)</sup>.

### **Correction of the register**

**22.**—(1) Paragraph (2) applies to a person—

- (a) who is registered under section 56(3) of the Act; or
- (b) who has made a notification under section 56 of the Act, where their liability to be registered has not been finally determined.

(2) Such a person must notify the Commissioners (“a further notification”) of—

- (a) any information they have given to the Commissioners which is inaccurate, incomplete or misleading; or
- (b) any change in circumstances,

which may require a correction to be made to an entry made, or to be made, on the register.

(3) A further notification under paragraph (2) must be given to the Commissioners before the end of the period of 30 days beginning, as the case requires, with—

- (a) the day after the person discovers that any information was inaccurate, incomplete or misleading; or
- (b) the day after the change in circumstances occurred.

(4) A further notification under paragraph (2) must be made electronically, subject to such exceptions as the Commissioners may prescribe.

(5) The Commissioners may correct the register as they see fit.

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<sup>(16)</sup> Section 55(1) refers to a person who produces finished plastic packaging components or on whose behalf they are imported.

## CHAPTER 2

### Measurement of Weight

#### **Application and interpretation**

**23.**—(1) This Chapter applies for the purposes of the measurement of the weight of any thing for the purposes of any provision in or under the Act.

(2) Regulations 24 to 28 apply to the measurement of weight undertaken or obtained by any person other than the Commissioners.

(3) This Chapter does not apply to the estimation of the weight of finished plastic packaging components for the purposes of section 55(2)(a) of the Act (liability to register: producers and importers), or to regulation 20(2)(i).

(4) In this Chapter—

“agreed method” refers to an agreed method provided by regulation 25;

“specified rules” refers to the rules provided for by regulation 26.

(5) Where, in this Chapter, the weight of any thing is measured for the purposes of the procedure in regulations 5(5) or 7(5), reference to a product line may be construed as if it were to a production run.

#### **Measurement of weight: timing**

**24.** For the purposes of this Chapter (apart from in regulation 27), the measurement of weight must be carried out—

- (a) in the case of section 55(2)(b) of the Act(17), on or before the first day of the calendar month;
- (b) where required by regulation 9(b), on or before the day of export of the chargeable plastic packaging component;
- (c) under Chapter 3 of this Part, on or before the last day of the accounting period to which the return or account relates;
- (d) in any other case, on or before the time of the chargeable event.

#### **Agreed method of measurement of weight**

**25.**—(1) The Commissioners may agree rules for measuring weight with any person in writing (an “agreed method”).

(2) The rules that may be agreed under paragraph (1) may (among other things) make provision—

- (a) for the method by which weight is to be measured;
- (b) for alternative times at which the weight of any thing may be measured in substitution for those specified by regulation 24 (but a rule providing for an alternative time must be agreed before any measurement of weight is made);
- (c) for the evidence that must be kept of the measurement of weight;
- (d) to disregard goods contained within a packaging component that is imported;
- (e) relating to a product line or a production run to which the agreed method may be applied.

(3) Rules agreed under paragraph (1) may only be applied—

- (a) by the person with whom the Commissioners have agreed those rules; and

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(17) Section 55(2)(b) must be read subject to section 55(4) for the year beginning with 1st April 2022.

(b) where the Commissioners have not given a notification under paragraph (4), but they may be applied in relation to measurements of weight obtained by the person with whom the rules are agreed from another person.

(4) Where the Commissioners believe that rules agreed under paragraph (1)—

- (a) do not, or no longer, give an accurate indication of the weight of any thing;
- (b) have not been complied with by the person with whom they have been agreed; or
- (c) should no longer be applied for any other reason,

they may decide that the rules no longer apply, in whole or in part, and notify the person with whom the rules were agreed of that fact.

### **Specified rules for the of measurement of weight**

**26.** The Commissioners must prescribe specified rules for measuring weight where—

- (a) there is no agreement to use an agreed method;
- (b) for any reason, an agreed method does not apply;
- (c) an agreed method is not used by any person when that method would apply to the measurement of any thing; or
- (d) a decision has been made by the Commissioners under regulation 25(4).

### **Requirement to re-weigh**

**27.** A person who measures the weight of any thing must re-weigh that thing or obtain a further measurement of the weight of that thing when—

- (a) there is a change to the input materials used to produce that thing;
- (b) there is any change of common properties of a product line (including where an indicative component no longer accurately represents those common properties); or
- (c) when they first become aware of any other relevant change of circumstance that may affect the accuracy of the measurement of weight, and

the provisions of this Chapter apply to the re-weighing of that thing.

### **Records of measurement**

**28.** Where the weight of any thing is measured for purposes in or under the Act, a record in writing must be kept of—

- (a) the result of the weighing process, expressed in the unit of measurement in which the process was carried out;
- (b) the methodology used to carry out the measurement; and
- (c) if the result of the process is expressed in a unit of measurement other than metric units, the calculations showing the conversion of that result into metric units.

### **Determination of weight by the Commissioners**

**29.—**(1) Paragraph (2) applies where it appears to the Commissioners that a person has—

- (a) made an incorrect measurement of weight;
- (b) obtained a measurement of weight from another person that is incorrect;
- (c) failed to give the correct weight of any thing to the Commissioners;

- (d) failed to weigh (or re-weigh) any thing when required to do so;
  - (e) failed to keep any records under this Chapter; or
  - (f) failed to comply, where applicable, with an agreed method or (as the case may be) with specified rules.
- (2) The Commissioners may—
- (a) determine the weight of any thing for purposes in or under the Act to the best of their judgement;
  - (b) substitute that determination for any measurement or calculation of weight made by any person; and
  - (c) notify the determination to that person.
- (3) In making a determination under paragraph (2)(a), the Commissioners may—
- (a) make estimates or assumptions;
  - (b) make comparisons between the thing to be weighed and products or materials that are similar in nature, and may rely on any evidence they may have as to the weight of such similar products or materials;
  - (c) rely on samples taken under paragraph 1 of Schedule 12 to the Act (plastic packaging tax: information and evidence);
  - (d) rely on any information or documents (including obtained in the course of an inspection) under any other power that applies for the purposes of plastic packaging tax.

## CHAPTER 3

Accounting periods, payment, returns etc.

### Interpretation

**30.** In this Chapter, “P” refers to a person who is liable to be registered at any time in an accounting period to which any provision in this Chapter relates, whether or not P is so registered.

### Accounting periods

**31.** The accounting periods for plastic packaging tax are the three-month periods ending with 31st March, 30th June, 30th September and 31st December.

### Payment

**32.—**(1) P must make payments of plastic packaging tax in respect of each accounting period.

(2) The amount of plastic packaging tax payable is the amount stated in the return in respect of the period.

(3) P must pay the amount of plastic packaging tax payable in respect of an accounting period no later than the day by which they must make a return for that period.

(4) The Commissioners may, in such circumstances as they may prescribe, extend the period in paragraph (3) by notice in writing to P for such additional period as they see fit.

(5) Payment must be made by the method prescribed by the Commissioners.

**Requirement to make returns**

**33.**—(1) For each accounting period, P must make a return to the Commissioners no later than the last working day of the month immediately following the end of the accounting period to which it relates.

(2) The Commissioners may extend the period in paragraph (1) by notice in writing to P for such additional period as they see fit.

**Form, manner and content of returns etc.**

**34.**—(1) A return must be dated and made in the form and manner prescribed by the Commissioners.

- (2) The return must include, in respect of the accounting period for which the return is made—
- (a) the total weight of—
    - (i) chargeable plastic packaging components produced or imported; and
    - (ii) chargeable plastic packaging components in respect of which the direct export condition ceases to be met by or under section 51(1)(a) of the Act;
  - (b) the total weight of—
    - (i) plastic packaging components produced or imported that are not chargeable to plastic packaging tax<sup>(18)</sup>; and
    - (ii) chargeable plastic packaging components within sub-paragraph (d);
  - (c) the total weight of plastic packaging components produced or imported in respect of which it is shown that the components do not fall within section 47(1)(a) of the Act<sup>(19)</sup>;
  - (d) the total weight of chargeable plastic packaging components produced or imported in respect of which the direct export condition is met by and under section 51(2) of the Act;
  - (e) the total weight of plastic packaging components produced or imported that are exempt under section 52(4) of the Act;
  - (f) the total value of tax credits claimed by and under section 53 of the Act;
  - (g) such further information as the Commissioners may prescribe in connection with the return; and
  - (h) a declaration by P that the matters contained in it are true and accurate.

(3) For the purposes of paragraph (2)(b)(i), the weight given must include plastic packaging components exempt from the charge to plastic packaging tax under section 52(4) of the Act.

(4) P must keep records in writing in support of the matters to be included in a return in such manner as the Commissioners may prescribe.

**Correction of returns**

- 35.** P must correct any error made in a return for an accounting period—
- (a) in such manner as the Commissioners may prescribe; and
  - (b) within a period of 4 years, beginning with the last day on which the return must be made.

<sup>(18)</sup> Section 43 of the Act (read in conjunction with section 52, apart from section 52(4), for these purposes) determines when a plastic packaging component is chargeable.

<sup>(19)</sup> Section 47(2) states that a plastic packaging component is taken to fall within section 47(1)(a) unless it is shown that it does not. Regulation 7 above sets out the methodology by which this may be established.

### **Requirement to keep accounts**

- 36.**—(1) For each accounting period, P must keep—
- (a) accounts for the purposes of plastic packaging tax; and
  - (b) records in support of the details that must be included in those accounts under paragraph (2).
- (2) The accounts must include, in respect of the accounting period for which the accounts must be kept, details of—
- (a) where liability to pay plastic packaging tax is deferred under section 51(1)(a) of the Act, the weight of the chargeable plastic packaging components intended for export;
  - (b) where liability to pay plastic packaging tax is cancelled under section 51(1)(b) of the Act, the weight of the chargeable plastic packaging components exported;
  - (c) the calculation of any tax credit claimed under section 53 of the Act;
  - (d) whether that credit relates to a case under section 53(1)(a) or section 53(1)(b) of the Act;
  - (e) any adjustments or corrections made in respect of any previous accounting period, including the identification of that period; and
  - (f) the rate of plastic packaging tax applied to any chargeable plastic packaging components.
- (3) The accounts must state the total amount of plastic packaging tax payable in respect of the accounting period—
- (a) disregarding any amount of plastic packaging tax deferred under section 51(1)(a) of the Act; and
  - (b) after the deduction of any tax credit claimed in accordance with regulation 15(2).
- (4) P must preserve accounts for the period of 6 years beginning with—
- (a) the last day of the accounting period to which the accounts relate; or
  - (b) the day P pays the total amount of plastic packaging tax payable in respect of an accounting period,
- whichever is the later.

## **PART 5**

### **Keeping and preservation of records**

#### **Further requirements to keep records**

**37.** A producer of a plastic packaging component, or a person on whose behalf such a component is imported, must—

- (a) keep, or
- (b) obtain from another person and keep,

a record in writing of any evidence (including any measurement of weight) which they rely upon relating to waste or surplus material remaining attached to that component at the time of the event giving rise to a charge to plastic packaging tax (**20**).

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(20) Section 47(4) of the Act has the effect that attached waste or surplus material are not part of a plastic packaging component when it is “finished”.

**Preservation of records**

**38.**—(1) This regulation applies to records kept—

- (a) under section 52(6) of the Act;
- (b) under regulation 4(4)(c) of the Plastic Packaging Tax (Descriptions of Products Regulations 2021<sup>(21)</sup>); or
- (c) under any relevant provision.

(2) Where the record relates to an accounting period that record must be preserved for a period of 6 years beginning with the last day of that accounting period.

(3) In any other case, the record must be preserved for a period of 6 years beginning with the day on which the record is created.

(4) In this regulation, a “relevant provision” means any requirement in these Regulations to keep records, except under—

- (i) Chapter 2 of Part 3 (tax credits);
- (ii) regulation 36 (requirement to keep accounts); or
- (iii) Part 6 (repayments).

**PART 6****Repayments****Interpretation**

**39.** In this Part—

“C” means a claimant;

“claim” means a claim made under paragraph 7 of Schedule 10 to the Act (plastic packaging tax: recovery and overpayments) and “claimed” is to be construed accordingly;

“relevant amount” means that part (which may be the whole) of the amount of the claim which C has reimbursed or intends to reimburse to other persons.

**Form, manner and content of claims for repayment**

**40.**—(1) A claim must be made—

- (a) in the form and manner prescribed by the Commissioners; and
- (b) by reference to such documentary evidence as is in the possession of C, state the amount of the claim and the method by which that amount was calculated.

(2) The Commissioners may require C to provide such additional information in support of a claim, as they may prescribe.

**Reimbursement arrangements: general**

**41.** For the purposes of paragraph 8(2) of Schedule 10 to the Act<sup>(22)</sup> reimbursement arrangements<sup>(23)</sup> made by C are to be disregarded except where they—

(21) S.I. 2021/1417.

(22) Paragraph 8(2) of Schedule 10 to the Act provides that it is a defence to a repayment claim that the repayment would unjustly enrich a claimant.

(23) The term “reimbursement arrangement” has the meaning given by paragraph 10(2) of Schedule 10 to the Act.



- (a) include the provisions described in regulation 42; and
- (b) are supported by the undertakings described in regulation 45.

**Reimbursement arrangements: provisions to be included**

- 42.** The provisions referred to in regulation 41(a) are that—
- (a) reimbursement for which the reimbursement arrangements provide will be made before the end of a period of 90 days beginning with the day on which the repayment to which it relates was made;
  - (b) no deduction will be made from the relevant amount by way of a fee or charge (however expressed or effected);
  - (c) reimbursement will be made in a manner prescribed by the Commissioners;
  - (d) any part of the relevant amount that is not reimbursed by the time mentioned in paragraph (a) will be repaid by C to the Commissioners;
  - (e) any interest paid by the Commissioners on any relevant amount repaid by them will also be treated by C in the same way as the relevant amount falls to be treated under paragraphs (a) to (d); and
  - (f) the records described in regulation 44(1) will be kept by C and produced by them to the Commissioners in accordance with that regulation.

**Reimbursement arrangements: repayments**

**43.** C must, without prior demand, make any repayment to the Commissioners that C is required to make by virtue of regulation 42(d) or (e) before the end of the period of 14 days beginning with the day after the expiry of the period referred to in regulation 42(a).

**Records relating to reimbursement arrangements: keeping and production**

- 44.**—(1) C must keep records in writing of the following matters—
- (a) the names and addresses of those persons whom C has reimbursed or whom C intends to reimburse;
  - (b) the total amount reimbursed to each such person;
  - (c) the amount of interest included in the total amount reimbursed to each such person; and
  - (d) the date that each reimbursement is made.
- (2) C must preserve such records for the period of 6 years beginning with—
- (a) the last day of the accounting period to which the records relate; or
  - (b) the day C makes the reimbursement to which the records relate,
- whichever is the later.
- (3) Where an officer of HMRC gives C notice in accordance with paragraph (4) below, C must, in accordance with such notice, produce to the Commissioners or to an officer of HMRC the records that C is required to keep pursuant to paragraph (1).
- (4) A notice given for the purposes of paragraph (3) must—
- (a) be in writing;
  - (b) state the day on which and the place and time at which the records are to be produced;
  - (c) be signed and dated by an officer of HMRC, and

may be given before or after, or both before and after, the Commissioners have paid the relevant amount to C.

### **Undertakings**

**45.**—(1) The undertakings referred to in regulation 41(b) must be given to the Commissioners by C no later than the time at which C makes the claim for which the reimbursement arrangements have been made.

(2) The undertakings must be in writing and be signed and dated by C, and must be to the effect that—

- (a) at the day of the undertaking, C is able to identify the names and addresses of those persons whom C has reimbursed or intends to reimburse;
- (b) C will apply the whole of the relevant amount repaid to them (without any deduction by way of fee, charge or otherwise) to the reimbursement of such persons, before the end of a period of 90 days beginning with the day after the day on which C receives the amount (unless C has already properly reimbursed the persons);
- (c) C will apply any interest paid on the relevant amount repaid to C wholly to the reimbursement of such persons before the end of a period of 90 days beginning with the day after the day on which that interest is received;
- (d) C will repay to the Commissioners without demand the whole, or such part, of the relevant amount repaid or any interest paid to C as C fails to apply in accordance with the undertakings mentioned in sub-paragraphs (b) or (c);
- (e) C will keep the records described in regulation 44(1); and
- (f) C will comply with any notice given in accordance with regulation 44(4) concerning the production of such records.

## **PART 7**

### **CHAPTER 1**

#### **Secondary liability and assessment notices**

### **Interpretation**

**46.** In this Part, “Schedule 9” means Schedule 9 to the Act (plastic packaging tax: secondary liability and assessment notices and joint and several liability notices).

### **Secondary liability and assessment notices: factors that may be taken into account**

**47.**—(1) This regulation applies for the purposes of determining the factors the Commissioners may take into account in considering whether to give a secondary liability and assessment notice to R(24) under paragraph 2(1) of Schedule 9.

(2) The Commissioners may take into account—

- (a) the relationship between R and P, including—
  - (i) whether R and P are connected persons within the meaning of section 1122 of the Corporation Tax Act 2010(25);

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(24) In this Chapter, “P” and “R” have the meaning given in paragraph 1 of Schedule 9 to the Act.

(25) 2010 c. 4.

- (ii) whether R and P have any contractual or commercial relationship;
  - (b) whether R has conducted sufficient due diligence in order to make themselves aware of P's compliance with any requirement relating to plastic packaging tax, including whether R has—
    - (i) required any information or evidence from P;
    - (ii) kept any information or evidence which relates to P;
    - (iii) assessed the reliability or veracity of the information or evidence under subparagraphs (i) or (ii) with reasonable care;
    - (iv) included any contractual terms in relation to ensuring the payment of plastic packaging tax in their commercial agreements with P;
  - (c) the circumstances of the production, importation, transportation, storage or supply of, or R's dealing with, a chargeable plastic packaging component, including—
    - (i) R's reasons for having possession or control of the chargeable plastic packaging component;
    - (ii) R's conduct, including any refusal by R to disclose to the Commissioners the intended use of the chargeable plastic packaging component;
    - (iii) R's intended use of the chargeable plastic packaging component;
    - (iv) the content of any document or other information relating to the chargeable plastic packaging component;
    - (v) the extent of R's knowledge about P failing to pay plastic packaging tax;
    - (vi) the use or condition of the chargeable plastic packaging component, including any change to that use or condition;
    - (vii) the use or condition of any goods contained, handled, delivered or presented in or by the chargeable packaging component;
    - (viii) the number of chargeable plastic packaging components produced, imported, transported, stored, supplied or otherwise dealt with;
    - (ix) the open market price of the chargeable packaging component at the time that R deals with it;
    - (x) the open market price of the goods contained, handled, delivered or presented in or by the chargeable packaging component at the time that they are first contained, handled, delivered or presented in or by that component; and
  - (d) any other circumstance that appears to the Commissioners to be relevant.
- (3) The Commissioners may prescribe for the purposes of paragraph (2)(b) the factors they may take into account in considering whether due diligence checks carried out by R are sufficient.

**Secondary liability and assessment notices: applications to revoke or reduce amount**

**48.**—(1) An application under paragraph 5(1) of Schedule 9 by R must be made in writing in the form and manner prescribed by the Commissioners and contain the information in paragraph (2).

- (2) The information that must be supplied by R under paragraph (1) is—
- (a) an explanation of why the revocation or reduction is appropriate;
  - (b) for an application under paragraph 5(1)(a) of Schedule 9, an explanation of how R has taken all reasonable steps to establish that P had paid or intended to pay all the plastic packaging tax which P was liable to pay at the relevant time;
  - (c) for an application under paragraph 5(1)(b) of Schedule 9—

- (i) a calculation of the reduced amount that R claims it would be just and reasonable for R to pay; and
  - (ii) an explanation of why the reduced amount is just and reasonable.
- (3) The steps taken by R which are to be regarded as reasonable for the purposes of paragraph 5(1)(a) of Schedule 9 may include such further steps as the Commissioners may prescribe.
- (4) An officer of HMRC may by notice in writing require P or R—
- (a) to provide information; or
  - (b) to produce a document,

if the information or document is reasonably required by the Commissioners for the purposes of determining whether a revocation or reduction of a secondary liability and assessment notice is appropriate.

## CHAPTER 2

### Joint and several liability notices

#### **Joint and several liability notices: factors that may be taken into account**

**49.**—(1) This regulation applies for the purposes of determining the factors the Commissioners may take into account in considering whether to give a joint and several liability notice to R(26) under paragraph 10(1) of Schedule 9.

- (2) The Commissioners may take into account—
- (a) what business R carries out, including whether R is involved in transporting, storing or otherwise dealing with a chargeable plastic packaging component;
  - (b) the relationship between R and P, including—
    - (i) whether R and P are connected persons within the meaning of section 1122 of the Corporation Tax Act 2010;
    - (ii) whether R and P have any contractual or commercial relationship;
  - (c) the circumstances of the production, importation, transportation, storage, supply of, or R's dealing with, a chargeable plastic packaging component, including—
    - (i) R's reasons for having possession or control of the chargeable plastic packaging component, including transporting, storing or otherwise dealing with the component;
    - (ii) R's knowledge of P's lack of intention to pay plastic packaging tax;
    - (iii) R's conduct, including any refusal by R to disclose to the Commissioners the intended use of the chargeable plastic packaging component;
    - (iv) R's intended use of the chargeable plastic packaging component;
    - (v) the content of any document or other information R has kept relating to the chargeable plastic packaging component;
    - (vi) the use or condition of the chargeable plastic packaging component, including any change to that use or condition;
    - (vii) the use or condition of any goods contained, handled, delivered or presented in or by the chargeable packaging component;
    - (viii) the number of chargeable plastic packaging components produced, imported, transported, stored, supplied or otherwise dealt with;

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(26) In this Chapter, "P" and "R" have the meaning given in paragraph 9 of Schedule 9.

- (ix) the open market price of the chargeable packaging component at the time that R deals with it;
  - (x) the open market price of the goods contained, handled, delivered or presented in or by the chargeable packaging component at the time that they are first contained, handled, delivered or presented in or by that component; and
  - (d) any other circumstance that appears to the Commissioners be relevant.
- (3) In a case where paragraph 10(2) of Schedule 9 applies, the Commissioners may also take into account whether R has conducted sufficient due diligence in order to make themselves aware of P's compliance with any requirement relating to plastic packaging tax, including whether R has—
- (a) conducted any checks in relation to P's compliance with any such requirement;
  - (b) required any information or evidence from P;
  - (c) kept any information or evidence which relates to P;
  - (d) assessed the reliability or veracity of information or evidence under sub-paragraphs (b) or (c) with reasonable care; and
  - (e) included any contractual terms in relation to ensuring the payment of plastic packaging tax in their commercial agreements with P.
- (4) The Commissioners may prescribe for the purposes of paragraph (3) the factors they may take into account in considering whether due diligence checks carried out by R are sufficient.

**Joint and several liability notices: notifications and applications to revoke**

- 50.**—(1) A notification made by R under paragraph 13(1) of Schedule 9 must—
- (a) be made in writing in a form and manner prescribed by the Commissioners; and
  - (b) include the following information—
    - (i) an explanation of why the revocation is appropriate and, in particular, why paragraph 10(2)(a) or (3)(a) of Schedule 9 do not apply, or have ceased to apply, to R; and
    - (ii) if relevant, the day on which either of those paragraphs ceased to apply to R.
- (2) An application made by P under paragraph 14(1) of Schedule 9 must—
- (a) be made in writing in a form and manner prescribed by the Commissioners; and
  - (b) include an explanation of why the revocation is appropriate and, in particular, why the conditions in paragraph 10(2) or (3) of Schedule 9 do not apply to R —
    - (i) in relation to anything done or not done by P; or
    - (ii) in relation to the intention of P.
- (3) An officer of HMRC may by notice in writing require P or R—
- (a) to provide information; or
  - (b) to produce a document,

if the information or document is reasonably required by the Commissioners for the purposes of determining whether a revocation of a joint and several liability notice is appropriate.

## PART 8

### Groups

#### Interpretation

**51.** In this Part, “Schedule 13” means Schedule 13 to the Act (plastic packaging tax: groups of companies).

#### Applications for group treatment

**52.**—(1) An application for group treatment under paragraph 3 of Schedule 13 must be made in the form and manner prescribed by the Commissioners.

(2) The Commissioners must prescribe the form and manner in which an application for group treatment under paragraph 3 of Schedule 13 is to be made.

(3) An application under paragraph (1) must include a declaration by the representative member on behalf of all bodies to be treated as members of the group that—

- (a) all bodies to be treated as members of the same group are eligible for group treatment under paragraph 1(1) of Schedule 13;
- (b) the representative member is eligible under paragraph 1(2) of that Schedule; and
- (c) the matters stated in the application are true and correct.

(4) Applications under paragraph (1) are to be given electronically, subject to such exceptions as the Commissioners may prescribe.

#### Other applications and notifications

**53.**—(1) Applications under paragraph 5(1) of Schedule 13<sup>(27)</sup> must be made in writing to the Commissioners and include such information and particulars as they may prescribe.

(2) A notification under paragraph 11 of Schedule 13<sup>(28)</sup> must be made in writing to the Commissioners and include such information and particulars as they may prescribe.

(3) The notification required by paragraph (2) must be given to the Commissioners before the end of a period of 30 days beginning with the day after the day that—

- (a) any member becomes aware that it ceases to be eligible under paragraph 11(1) of Schedule 13; or
- (b) the representative member ceases to have an established place of business in the United Kingdom.

#### Corrections to applications and notifications

**54.**—(1) A person who has made an application or notification to the Commissioners under this Part must notify them of any information they have given which is, or becomes, inaccurate.

(2) A notification under paragraph (1) must be—

- (a) given to the Commissioners before the end of a period of 30 days beginning with the day after the person discovers that the original notification is or has become inaccurate; and
- (b) made in such form and manner as the Commissioners may prescribe.

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<sup>(27)</sup> Paragraph 5(1) of Schedule 13 relates to applications to modify an existing group treatment.

<sup>(28)</sup> Paragraph 11 of Schedule 13 concerns notifications where a body treated as a member of a group ceases to be eligible to be a member of a group.

## PART 9

### Miscellaneous matters

#### CHAPTER 1

##### Partnerships and other unincorporated bodies

###### **Unincorporated bodies: general**

**55.** Anything done or required to be done by or under the Act in respect of a business which is carried on by a partnership or another unincorporated body may be done in the name of that firm or body.

###### **Partnerships: compliance with requirements**

**56.—(1)** This regulation applies for determining by what person anything required to be done by or under the Act is to be done where that requirement would fall on persons carrying on business in partnership.

(2) Compliance with such a requirement by at least one of the partners shall suffice as compliance by all of them.

(3) In the case of a partnership whose principal place of business is in Scotland, compliance by a person duly authorised by the partnership shall suffice as compliance by the partners.

###### **Partnerships: changes of partners etc.**

**57.—(1)** Without prejudice to section 36 of the Partnership Act (rights of persons dealing with firm against apparent members of firm), where—

- (a) persons have been carrying on in partnership any business in the course or furtherance of which any chargeable plastic packaging component has been produced or imported; and
- (b) a person ceases to be a member of the firm,

that person shall be regarded for the purposes of the Act as continuing to be a partner until the day on which the change in the partnership is notified to the Commissioners.

(2) Without prejudice to section 16 of the Partnership Act (notice to acting partner to be notice to the firm), any notice, whether of assessment or otherwise, which—

- (a) is addressed to a firm by the name in which it is registered; and
- (b) is served in accordance with provisions by or under the Act,

shall be treated for purposes by or under the Act, as served on the firm and, accordingly, where paragraph (3) applies, as served also on the former partner.

(3) Where a person ceases to be a member of a firm during an accounting period (or is treated as so ceasing by virtue of paragraph (1)) any notice, whether of assessment or otherwise, which—

- (a) is served on the firm for the purposes of any provision by or under the Act; and
- (b) relates to, or to any matter arising in, that period or any earlier period during the whole or part of which the person was a member of the firm,

shall be treated as also served on that person.

(4) In this regulation, “the Partnership Act” means the Partnership Act 1890(29).

**Other unincorporated bodies**

**58.**—(1) This regulation applies for determining by what persons anything required to be done by or under the Act is to be done where that requirement would fall on persons carrying on business together as an unincorporated body other than a partnership.

(2) Any thing required to be done by or under the Act must be done by any of the following—

- (a) a person holding office in that body as president, chairman, treasurer, secretary or other similar office;
- (b) if there is no such office holder, a person who is a member of a committee by which the affairs of that body are managed; or
- (c) if there is no such member, a person carrying on that business.

(3) Compliance with such a requirement by one or more of the persons referred to in paragraph (2) shall suffice as compliance with that requirement by all of them.

**CHAPTER 2****Death, incapacity etc.****Death, incapacity or insolvency**

**59.**—(1) In paragraph (2), “T” means a person registered under section 56(3) of the Act where the business of T is the business of producing or importing finished plastic packaging components.

(2) In relation to cases falling within section 74(1) of the Act, the person (“P”) who—

- (a) where T is an individual and T has died or become incapacitated, who carries on the business of T on behalf of, or in succession to, T; or
- (b) acts as the insolvency practitioner in relation to the business of T, where T is subject to an insolvency procedure,

must notify the Commissioners of that fact before the end of a period of 21 days beginning with the date on which P began to carry on the business or began to act as described in relation to the business.

(3) A notification under paragraph (2) must be in writing and include—

- (a) where T is an individual, evidence (including the date) of the death of T, details of when and in what manner T became incapacitated, or of the date when T first became subject to an insolvency procedure and the nature of that procedure; and
- (b) evidence of P’s authority to carry on, or act in relation to, the business.

(4) The Commissioners may treat P as if they were T for the purposes of plastic packaging tax for a period of up to 6 months beginning with the day by which notification under paragraph (2) is required.

(5) The Commissioners may extend the period in paragraph (4) by notice in writing to P for such additional period as they see fit.

(6) In this regulation—

- (a) “insolvency practitioner” means—
  - (i) a trustee in bankruptcy;
  - (ii) in Scotland, a trustee (or interim trustee) in the sequestration of a person’s estate under the Bankruptcy (Scotland) Act 2016<sup>(30)</sup>;
  - (iii) a liquidator;
  - (iv) a receiver;

<sup>(30)</sup> 2016 asp 21.



- (v) an administrator; or
- (vi) anyone acting in an equivalent capacity in respect of an insolvency procedure;
- (b) “insolvency procedure” means—
  - (i) in respect of an individual in Scotland, the sequestration of that person’s estate under the Bankruptcy (Scotland) Act 2016; or
  - (ii) in any other case, bankruptcy, winding-up, receivership, administration or an equivalent procedure, including under the law of a jurisdiction outside the United Kingdom.

8th February 2022

*Jim Harra*  
*Myrtle Lloyd*  
Two of the Commissioners for Her Majesty’s  
Revenue and Customs

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Regulations make provision for plastic packaging tax, introduced by Part 2 of the Finance Act 2021 (c. 26) (“the Act”).

Regulation 1 provides for citation and commencement, regulation 2 gives definitions used in the Regulations and regulation 3 defines the term “prescribed”.

Regulations 4 and 5 set out how to determine whether a packaging component containing plastic is a plastic packaging component, including listing the substances other than plastic that must be measured to determine whether a packaging component that contains plastic is or is not a plastic packaging component.

Regulations 6 and 7 set out the method for calculating the recycled plastic content of a plastic packaging component and require a person to have “sufficient evidence” that plastic is recycled plastic and for the Commissioners to prescribe what sufficient evidence constitutes.

Regulation 8 defines the term “substantial modification” for the purposes of determining when a plastic packaging component is finished (see section 47 of the Act).

Regulations 9 to 11 make provision for when the direct export condition (see section 51 of the Act) ceases to be met, require “sufficient evidence” to be kept if the direct export condition ceases to be met and require the Commissioners to prescribe what “sufficient evidence” means. They also specify the further conditions that apply for the direct export condition to be met.

Regulations 12 to 19 make provision requiring the Commissioners to prescribe what “sufficient evidence” means, setting out the cases in which a liable person is entitled to a tax credit, the procedure for claiming a tax credit and the payment by the Commissioners of tax credits, the repayment of tax credits to the Commissioners, records that must be kept in relation to a tax credit claim, for entitlements to tax credits where a person becomes a member of a group or ceases to carry on a business or is no longer liable to pay the tax.

Regulations 20 to 22 make provision requiring the Commissioners to prescribe the form and manner of a notification of liability to be registered, sets out the information that must be included in such a notification, require a record of evidence to be kept in relation to it and provides the circumstances when a person must notify the Commissioners of any corrections to the register and for the register to be corrected by the Commissioners as they see fit.

Regulations 23 to 26 make provision in relation to the measurement of weight for plastic packaging tax, specifying the time by reference to which weight should be measured, permitting the Commissioners to agree a method for measuring weight and requiring the Commissioners to prescribe specified rules for measuring weight where an agreed method is not used, not complied with, or that method does not apply. Regulation 27 sets out a requirement to re-weigh in certain circumstances. Regulation 28 sets out the records to be kept in relation to weighing.

Regulation 29 allows the Commissioners to determine the weight of any thing to the best of their judgement in certain circumstances and substitute their determination for any measurement or calculation of weight made by any person.

Regulations 30 to 38 make provision applying the regulations on accounting and returns to persons liable to be registered for plastic packaging tax, setting out the accounting periods which apply to the tax, when payment of the tax must be made and for the Commissioners to prescribe the method by which payment must be made. These regulations require persons liable to be registered for the

tax to make a return for each accounting period (and set out the timing for doing so), set out the form and manner of the return and what it must include and for errors in a return to be corrected as prescribed by the Commissioners (and the timing for doing so). These provisions also require persons liable to be registered to keep accounts for each accounting period, set out what the accounts must include and the period for preserving those accounts. These regulations also provide for records to be kept as prescribed by the Commissioners, as well as providing for a further record-keeping requirement in relation to waste or surplus material attached to a plastic packaging component at the time of the chargeable event and the period for which records required to be kept by or under the Act must be preserved.

Regulations 39 to 45 provide for the form, manner and content of claims for the repayment of overpaid plastic packaging tax, set out what must be included in reimbursement arrangements made by the claimant of a repayment claim, requiring payments under these reimbursement arrangements to be made within a certain period, setting out records required to be kept and produced in relation to reimbursement arrangements and for the undertakings that must be given to the Commissioners for reimbursement arrangements.

Regulations 46 to 48 set out the factors the Commissioners may take into account in considering whether they may give a secondary liability and assessment notice (under paragraph 2(1) of Schedule 9 to the Act) and more detail about how applications to revoke a secondary liability and assessment notice should be made and what information they should contain.

Regulations 49 to 50 set out the factors the Commissioners may take into account in considering whether they may give a joint and several liability notice (under paragraph 10(1) of Schedule 9 to the Act) and set out more detail about how notifications and applications to revoke a joint and several liability notice should be made and what information they should contain.

Regulations 51 to 54 make provision in respect of how applications for group treatment and other applications and notifications relating to group treatment should be made, what information they should include and also require inaccuracies in an application or notification relating to group treatment to be corrected as prescribed by the Commissioners (and the time limit for doing so)

Regulations 55 to 58 make provision for anything required to be done under the Act by a partnership or unincorporated body to be done in the name of that firm or body, for joint and several responsibility for a partnership or unincorporated body for anything required to be done by or under the Act and sets out the treatment of partners where there is a change in the membership.

Regulation 59 makes provision for the death, incapacity or insolvency of a person registered for the purposes of plastic packaging tax.

A Tax Information and Impact Note covering this instrument was published on 20 July 2021 and is available on the website at <https://www.gov.uk/government/publications/introduction-of-plastic-packaging-tax-from-april-2022/introduction-of-plastic-packaging-tax-2021>.