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STATUTORY INSTRUMENTS

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**2022 No. 117**

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

**PART 3**

**Deferrals and credits**

**CHAPTER 2**

**Tax credits**

**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.