



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Administration and enforcement

60 Measurement of weight etc

- (1) The Commissioners may by regulations make provision for and about the measurement of weight for the purposes of plastic packaging tax.
- (2) The regulations may (among other things) include provision about—
 - (a) how weight is to be measured;
 - (b) the time in relation to which weight is to be measured;
 - (c) how weight is to be evidenced;
 - (d) agreements between the Commissioners and particular persons about how weight is to be measured or evidenced, including provision for the Commissioners to disregard the terms of an agreement in circumstances set out in the regulations;
 - (e) the Commissioners making their own assessment or best judgement of weight in relation to plastic packaging components and substituting that assessment or judgement for the assessment or judgement of any other person;
 - (f) the Commissioners inspecting or weighing plastic packaging components or samples;
 - (g) the assessment of weight by the Commissioners being based on estimates or assumptions.

61 Payment, collection, recovery

- (1) The Commissioners may by regulations make provision about the payment, collection and recovery of amounts for the purposes of plastic packaging tax.

Status: This is the original version (as it was originally enacted).

- (2) Regulations under subsection (1) may (among other things)—
- (a) make provision for determining the accounting periods by reference to which payments are to be made;
 - (b) require persons who are registered or who are liable to be registered under section 55 (“relevant persons”) to keep accounts for the purposes of plastic packaging tax in a specified form and manner;
 - (c) require relevant persons to make returns for the purposes of plastic packaging tax;
 - (d) make provision about the times at which payments of plastic packaging tax are to be made and methods of payment;
 - (e) require the amounts payable by reference to accounting periods to be calculated by or under the regulations;
 - (f) make provision about the payment, collection and recovery of amounts payable by a person as a result of a secondary liability and assessment notice or a joint and several liability notice;
 - (g) make provision for the correction of errors made in accounting for plastic packaging tax.
- (3) Provision may be made by or under regulations under subsection (2)(c) about—
- (a) the form and manner of making returns;
 - (b) the information to be included in returns;
 - (c) declarations about the truth of information in returns;
 - (d) the periods by reference to which returns are to be made;
 - (e) timing.
- (4) Schedule 10 makes provision about recovery and overpayments.

62 Reviews and appeals

Schedule 11 makes provision about reviews and appeals.

63 Records

- (1) The Commissioners may by regulations require persons—
- (a) to keep, for purposes connected with plastic packaging tax, records of specified matters, and
 - (b) to preserve records for a specified period.
- (2) A duty under regulations under subsection (1) to preserve records may be discharged by preserving them, or the information contained in them, in any form and by any means, subject to any conditions or exceptions specified in the regulations.
- (3) The period specified in regulations under subsection (1) may not exceed 6 years beginning with the end of the accounting period to which the records relate.
- (4) The Commissioners may direct a person who is, or is liable to be, registered under this Part or to whom a secondary liability and assessment notice or a joint and several liability notice has been given—
- (a) to keep such records as are specified in the direction;
 - (b) to preserve those records for a specified period.

- (5) The Commissioners may not give a direction under subsection (4) unless they have reasonable grounds for believing that the records specified in the direction might assist in identifying chargeable plastic packaging components in respect of which plastic packaging tax might not be paid.
- (6) A direction under subsection (4)—
 - (a) must be in writing,
 - (b) must specify the consequences under section 80 of a failure to comply with a requirement imposed under that section, and
 - (c) may be revoked or replaced by a further direction.
- (7) The period specified in a direction under subsection (4)(b) may not exceed 6 years.

64 Information and evidence

Schedule 12 makes provision about the collection and sharing of information and about evidence.

65 Security for tax

- (1) The Commissioners may by regulations prescribe circumstances in which a person who is liable to be registered under section 55 may be required to give security (or further security) of such amount and in such manner as the Commissioners may determine for the payment of any plastic packaging tax due, or which may become due, from the person.
- (2) The Commissioners may only exercise the power in subsection (1) if they consider it is necessary for the protection of the revenue.

66 Unincorporated bodies

The Commissioners may by regulations make provision in relation to a business which is carried on by a partnership or by another unincorporated body specifying by what person anything required by or under this Part to be done by a person is to be done.

67 Service

- (1) Anything required to be given to a person (“P”) by or under a provision of this Part may be given by sending it to P or to P’s representative by post, addressed to that person’s last known address.
- (2) Anything given to P’s representative is to be treated as having been given to P.
- (3) In this section, “representative”, in relation to P, means—
 - (a) any of P’s personal representatives;
 - (b) any person holding office as receiver in relation to P or any of P’s property;
 - (c) P’s trustee in bankruptcy or liquidator;
 - (d) a trustee (or interim trustee) in a sequestration of P’s estate under the Bankruptcy (Scotland) Act 2016;
 - (e) any other person acting in a representative capacity in relation to P (including under section 69).