
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 11

PLASTIC PACKAGING TAX: REVIEWS AND APPEALS

PART 3

APPEALS

Determinations on appeal

- 12 (1) Where, on an appeal under paragraph 1—
- (a) it is found that an assessment of the appellant is an assessment for an amount that is less than it ought to have been, and
 - (b) the appeal tribunal give a direction specifying the correct amount,
- the assessment has effect as an assessment of the amount specified in the direction and (without prejudice to any power under this Schedule to reduce the amount of interest payable on the amount of an assessment) as if it were an assessment notified to the appellant in that amount at the same time as the original assessment.
- (2) On an appeal under paragraph 1, the powers of the appeal tribunal in relation to any decision of the Commissioners includes a power, where the tribunal allow an appeal on the ground that the Commissioners could not reasonably have arrived at the decision, either—
- (a) to direct that the decision, so far as it remains in force, is to cease to have effect from such time as the tribunal may direct, or
 - (b) to require the Commissioners to conduct, in accordance with the directions of the tribunal, a review or a further review of the original decision as appropriate.
- (3) Where, on an appeal under paragraph 1, the appeal tribunal find that a liability to a penalty or to an amount of interest arises, the tribunal must not give any direction for the modification of the amount payable in respect of that liability except—
- (a) in exercise of a power conferred on the tribunal by section 80(6) (penalties), or
 - (b) for the purpose of making the amount payable conform to the amount due in accordance with this Part.
- (4) Sections 85 and 85B of the Value Added Tax Act 1994 (settling of appeals by agreement and payment of tax where there is a further appeal) have effect as if—
- (a) the references to section 83 of that Act included references to paragraph 1 of this Schedule, and
 - (b) the references to value added tax included references to plastic packaging tax.

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Commencement Information

- I1** Sch. 11 para. 12 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** Sch. 11 para. 12 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

Changes to legislation:

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