
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 13

PLASTIC PACKAGING TAX: GROUPS OF COMPANIES

Application for group treatment

- 3 (1) Two or more eligible bodies may apply to the Commissioners to be treated as members of the same group ^{F1}....
- (2) An application under this paragraph must specify which body is to be the representative member.
- [^{F2}(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—
- (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.]

Textual Amendments

- F1** Words in Sch. 13 para. 3(1) omitted (24.2.2022) by virtue of Finance Act 2022 (c. 3), Sch. 12 para. 6(5)(a)(i)
- F2** Sch. 13 para. 3(3)-(5) substituted for Sch. 13 para. 3(3) (24.2.2022) by Finance Act 2022 (c. 3), Sch. 12 para. 6(5)(a)(ii)

Commencement Information

- I1** Sch. 13 para. 3 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I2** Sch. 13 para. 3 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

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