

## SCHEDULES

### SCHEDULE 13

#### PLASTIC PACKAGING TAX: GROUPS OF COMPANIES

##### *Applications to modify group treatment*

- 5 (1) Where two or more bodies are treated as members of the same group, the representative member may apply to the Commissioners to—
- (a) treat another eligible body as a member of the group,
  - (b) change which member of the group is the representative member,
  - (c) exclude a member of the group, or
  - (d) terminate the treatment of the members as members of a group, from the time specified in the application (the “specified time”).
- (2) The “specified time” means the beginning of the accounting period specified in the application but the period specified must not be a period before the period in which the application is made.