
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 14

PLASTIC PACKAGING TAX: ASSESSMENT OF PENALTIES UNDER SECTION 80

Further provision about assessments under paragraphs 2 and 3

- 6 (1) Sub-paragraph (2) applies where—
- (a) the Commissioners assess a person to an amount due by way of a penalty under paragraph 2 or 3, and
 - (b) the person is also assessed under Schedule 10 for an accounting period to which the act or omission attracting the penalty is referable.
- (2) The assessments under paragraph 2 or 3 and Schedule 10 may be combined and notified to the person as one assessment.
- (3) A notice of a combined assessment under sub-paragraph (2) must separately identify the penalty being assessed.

Commencement Information

- I1** Sch. 14 para. 6 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** Sch. 14 para. 6 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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