

## SCHEDULES

### SCHEDULE 15

#### PLASTIC PACKAGING TAX: AMENDMENTS OF OTHER LEGISLATION

##### PART 1

##### PENALTIES

###### *Failure to notify etc*

- 1 (1) Schedule 41 to FA 2008 (penalties: failure to notify etc) is amended as follows.
- (2) In the Table in paragraph 1, after the entries relating to insurance premium tax, insert—

“Plastic packaging tax	Obligation under section 56 of FA 2021 (obligation to give notice of liability to be registered).”
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- (3) In paragraph 7(9) (potential lost revenue), in the opening words, after “insurance premium tax,” insert “plastic packaging tax ,”.

###### *Failure to comply with requirements relating to returns*

- 2 (1) Schedule 55 to FA 2009 (penalty for failure to make returns etc) is amended as follows.
- (2) In paragraph 1(4), in the definition of “penalty date” for “13A” substitute “13B”.
- (3) In the table in paragraph 1, after item 13A insert—

“13B	Plastic packaging tax	Return under regulations under section 61 of FA 2021”.
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- 3 (1) In Schedule 10 to F(No.3)A 2010 (which prospectively amends Schedule 55 to FA 2009 (penalties for failure to make returns etc)) in paragraph 7, in the inserted paragraph 13A(1), after “13A” insert “, 13B”.
- (2) The amendments to Schedule 55 to FA 2009 made by Schedule 10 to F(No.3)A 2010 (including the amendment made by sub-paragraph (1)) are taken to have come into force for the purposes of plastic packaging tax on the day on which this paragraph comes into force.

*Status: This is the original version (as it was originally enacted).*

*Failure to make payment on time*

4 In Schedule 56 to FA 2009, in the Table in paragraph 1 (penalty for failure to make payments on time)—

(a) after item 11A insert—

“11AA	Plastic packaging tax	Amount payable under regulations under section 61 of FA 2021	The date determined by or under regulations under section 61 of FA 2021 as the date by which the amount must be paid
11AB	Plastic packaging tax	Amount payable by virtue of secondary liability and assessment notice or joint and several liability notice under Schedule 9 to FA 2021	The date determined in accordance with Schedule 9 to FA 2021 as the date by which the amount must be paid”;

(b) after item 16A insert—

“16AA	Plastic packaging tax	Amount assessed under Schedule 10 to FA 2021	The date by which the amount would have been required to be paid if it had been shown in the return”.
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5 (1) In Schedule 11 to F(No.3)A 2010 (which prospectively amends Schedule 56 to FA 2009 (penalties for failure to make payments)), in paragraph 2—

(a) in sub-paragraph (13)(a), in the substituted text of item 23 in the Table in paragraph 1 of Schedule 56 to FA 2009, in columns 1 and 2, for “or 11A” substitute “, 11A or 11B”;

(b) in sub-paragraph (14)(a), in the substituted text of item 24 in the Table in paragraph 1 of Schedule 56 to FA 2009, for “or 11A” substitute “, 11A or 11B”.

(2) The amendments to Schedule 56 to FA 2009 made by Schedule 11 to F(No.3)A 2010 (including the amendments made by this paragraph) are taken to have come into force for the purposes of plastic packaging tax on the day on which paragraph 4 of this Schedule comes into force.

*Errors in documents*

6 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, after the entry relating to the statement under section 1(1)(a) of the Petroleum Revenue Tax Act 1980, insert—

“Plastic packaging tax

Return under regulations under  
section 61 of FA 2021.”

*Failure to disclose tax avoidance schemes*

- 7 In Schedule 17 to F(No.2)A 2017 (disclosure of tax avoidance schemes: indirect taxes), in paragraph 2(1), after “landfill tax” insert—  
“plastic packaging tax”.

*Modifications*

- 8 (1) Paragraph 16(1) of Schedule 41 to FA 2008 (penalties: failure to notify etc) has effect in its application to plastic packaging tax as if for “shall” there were substituted “may”.
- (2) The following provisions have effect in their application to plastic packaging tax as if in each case for “must” there were substituted “may”—
- (a) paragraph 18(1) of Schedule 55 to FA 2009 (penalty for failure to make returns etc);
  - (b) paragraph 11(1) of Schedule 56 to FA 2009 (penalty for failure to make payments on time).