
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021,
Cross Heading: Provisional collection of plastic packaging tax. (See end of Document for details)

SCHEDULES

SCHEDULE 15

PLASTIC PACKAGING TAX: AMENDMENTS OF OTHER LEGISLATION

PART 2

MISCELLANEOUS

Provisional collection of plastic packaging tax

- 9 In section 1(1) of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions affecting income tax etc) after “digital services tax,” insert “ plastic packaging tax, ”.

Commencement Information

- I1** Sch. 15 para. 9 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
I2 Sch. 15 para. 9 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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Provisional collection of plastic packaging tax.