
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, PART 4. (See end of Document for details)

SCHEDULES

SCHEDULE 9

PLASTIC PACKAGING TAX: SECONDARY LIABILITY AND ASSESSMENT NOTICES AND JOINT AND SEVERAL LIABILITY NOTICES

PART 4

INTERPRETATION

Interpretation: related businesses

- 21 In this Schedule—
- (a) “related business” means a business that is—
- (i) involved in the production or importation of chargeable plastic packaging components by P, including in the transportation or storage of the components, or in the manufacture or supply of raw or processed materials used in, or in the production of, the components,
 - (ii) supplied, whether directly or indirectly, with chargeable plastic packaging components produced or imported by P, or
 - (iii) involved in the marketing or sale of chargeable plastic packaging components by P as an operator of an online marketplace or fulfilment business, and
- (b) references to acting in the course of a related business include—
- (i) in relation to a business that is carried on by a body corporate, being a director, manager, secretary, chief executive or member of the committee of management, or a person purporting to act in such a capacity, and
 - (ii) in relation to a business that is carried on by an [^{F1}unincorporated body (other than a partnership)], being an officer of the [^{F2}the body] or a member of its governing body, or a person purporting to act in such a capacity.

Textual Amendments

- F1** Words in Sch. 9 para. 21(b)(ii) substituted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 12 para. 7(a)
- F2** Words in Sch. 9 para. 21(b)(ii) substituted (24.2.2022) by Finance Act 2022 (c. 3), Sch. 12 para. 7(b)

Commencement Information

- I1** Sch. 9 para. 21 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I2** Sch. 9 para. 21 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, PART 4. (See end of Document for details)

Interpretation: general

22 (1) In this Schedule—

- (a) references to “R” and “P” have the meanings given by paragraph 1, in relation to secondary liability and assessment notices, or 9, in relation to joint and several liability notices;
- (b) references to P paying, failing to pay or being liable to pay an amount of plastic packaging tax are references to P paying, failing to pay or being liable to pay in accordance with provisions of or under this Part apart from this Schedule;
- (c) references to an amount of plastic packaging tax which P is liable to pay include references to an amount which P would have been liable to pay but for anything done, or not done, by R.

(2) In this Schedule—

“fulfilment business” means a business that stores or packs goods that are owned by another person with a view to sale by that person;

“online marketplace” means a website, or any other means by which information is made available over the internet, which facilitates the sale of goods through the website or other means by persons other than the operator (whether or not the operator also sells goods through the marketplace);

“operator” means the person who controls access to, and the contents of, the online marketplace or the fulfilment business.

(3) The Commissioners may by regulations—

- (a) provide that goods offered for sale in circumstances specified in the regulations are or are not to be treated, for the purposes of this Schedule, as having been offered through an online marketplace or a fulfilment business;
- (b) amend this paragraph so as to alter the definitions of “online marketplace”, “operator” and “fulfilment business”.

Commencement Information

I3 Sch. 9 para. 22 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3

I4 Sch. 9 para. 22 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, PART 4.