



# Finance Act 2021

## 2021 CHAPTER 26

### PART 2

#### PLASTIC PACKAGING TAX

##### *Introductory*

#### **42 Plastic packaging tax**

- (1) A tax called “plastic packaging tax” is to be charged in accordance with this Part.
- (2) The Commissioners are responsible for the collection and management of plastic packaging tax.

#### **Modifications etc. (not altering text)**

- C1** Pt. 2 modified (1.4.2022) by [The Plastic Packaging Tax \(Descriptions of Products\) Regulations 2021 \(S.I. 2021/1417\)](#), regs. 1, 3-5

#### **Commencement Information**

- I1** S. 42 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409](#), reg. 3
- I2** S. 42 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, Section 42.