



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Charging of plastic packaging tax

44 Liability to pay plastic packaging tax

- (1) Where the charge to plastic packaging tax arises in respect of a chargeable plastic packaging component by virtue of section 43(1)(a), the person who produces the component is liable to pay the amount charged.
- (2) Where the charge arises in respect of a chargeable plastic packaging component by virtue of section 43(1)(b), the person on whose behalf the component is imported is liable to pay the amount charged.

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. 44 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409](#), reg. 3
- I2** S. 44 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 44.