



# Finance Act 2021

## 2021 CHAPTER 26

### PART 2

#### PLASTIC PACKAGING TAX

##### *Registration*

#### **54 The register**

- (1) The Commissioners must establish and maintain a register for the purposes of collecting and managing plastic packaging tax.
- (2) The register may contain such information as the Commissioners think is required for those purposes.
- (3) The Commissioners may publish, by such means as they think fit, any information which—
  - (a) is derived from the register, and
  - (b) is within any of the descriptions in subsection (4),apart from information relating to a registration which is subject to an outstanding appeal.
- (4) The descriptions are—
  - (a) the names of registered persons;
  - (b) particulars of sites at which registered persons carry on business;
  - (c) registration numbers assigned to registered persons;
  - (d) where the registered person is a body corporate that is a member of a group—
    - (i) the fact that it is a member of a group,
    - (ii) the names of the other bodies corporate that are members of the group, and
    - (iii) particulars of any sites at which those other bodies carry on business.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Section 54. (See end of Document for details)*

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- (5) Subject to subsection (6), information may be published in accordance with this section despite any obligation not to disclose the information that would otherwise apply.
- (6) Nothing in this section authorises a disclosure of information which contravenes the data protection legislation (but in determining whether a disclosure would do so, take into account the powers conferred by this section).
- (7) In this Part—
- “data protection legislation” has the meaning given by section 3(9) of the Data Protection Act 2018;
- “the register” means the register under subsection (1) and references to registration are to registration in it.

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**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**
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**Commencement Information**

- I1** S. 54 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409](#), **reg. 3**
- I2** S. 54 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 54.