



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Registration

57 Cancellation of registration

- (1) A registration under section 56 may be cancelled only in accordance with this section.
- (2) The Commissioners may cancel a person's registration if—
 - (a) the person requests the cancellation, and
 - (b) the person satisfies the Commissioners that the person does not, on the day of the request, meet the liability condition.
- (3) The Commissioners may cancel a person's registration if they are satisfied that the person does not meet the liability condition and has not met the liability condition for a period of at least 12 months.
- (4) The Commissioners may cancel a person's registration if they are satisfied that the person did not meet the liability condition on the day on which the person was registered, and has not at any subsequent time met the liability condition.
- (5) A cancellation under subsection (2) is to be made with effect from—
 - (a) the day on which the request is made, or
 - (b) such later day as may be agreed between the Commissioners and that person.
- (6) A cancellation under subsection (3) is to be made with effect from—
 - (a) the day on which the person ceased to meet the liability condition, or
 - (b) such later day as may be agreed between the Commissioners and that person.
- (7) A cancellation under subsection (4) is to be made with effect from the day on which the person was registered.

Status: This is the original version (as it was originally enacted).

- (8) But the Commissioners must not cancel a person's registration under subsection (2) or (3) if—
- (a) there are outstanding amounts of plastic packaging tax, or amounts recoverable as plastic packaging tax, due from that person, or
 - (b) there are one or more outstanding returns for the purposes of plastic packaging tax due from that person.
- (9) The Commissioners may decline to cancel a person's registration on any day if they reasonably believe that the person will become liable to be registered under section 55 during the period of 12 months beginning with that day.
- (10) For the purposes of this section, a person meets the liability condition on a particular day if—
- (a) the condition in section 55(2)(a) is met in relation to that person on that day,
 - (b) the day is the first day of a month and the condition in section 55(2)(b) is met in relation to that person on that day, or
 - (c) the day is in the same month as a day on which the condition in section 55(2)(b) was met in relation to that person.