



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Administration and enforcement

60 Measurement of weight etc

- (1) The Commissioners may by regulations make provision for and about the measurement of weight for the purposes of plastic packaging tax.
- (2) The regulations may (among other things) include provision about—
 - (a) how weight is to be measured;
 - (b) the time in relation to which weight is to be measured;
 - (c) how weight is to be evidenced;
 - (d) agreements between the Commissioners and particular persons about how weight is to be measured or evidenced, including provision for the Commissioners to disregard the terms of an agreement in circumstances set out in the regulations;
 - (e) the Commissioners making their own assessment or best judgement of weight in relation to plastic packaging components and substituting that assessment or judgement for the assessment or judgement of any other person;
 - (f) the Commissioners inspecting or weighing plastic packaging components or samples;
 - (g) the assessment of weight by the Commissioners being based on estimates or assumptions.