



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Administration and enforcement

65 Security for tax

- (1) The Commissioners may by regulations prescribe circumstances in which a person who is liable to be registered under section 55 may be required to give security (or further security) of such amount and in such manner as the Commissioners may determine for the payment of any plastic packaging tax due, or which may become due, from the person.
- (2) The Commissioners may only exercise the power in subsection (1) if they consider it is necessary for the protection of the revenue.

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. 65 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409](#), reg. 3
- I2** S. 65 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 65.