



# Finance Act 2021

## 2021 CHAPTER 26

### PART 2

#### PLASTIC PACKAGING TAX

##### *Administration and enforcement*

#### 67 Service

- (1) Anything required to be given to a person (“P”) by or under a provision of this Part may be given by sending it to P or to P’s representative by post, addressed to that person’s last known address.
- (2) Anything given to P’s representative is to be treated as having been given to P.
- (3) In this section, “representative”, in relation to P, means—
  - (a) any of P’s personal representatives;
  - (b) any person holding office as receiver in relation to P or any of P’s property;
  - (c) P’s trustee in bankruptcy or liquidator;
  - (d) a trustee (or interim trustee) in a sequestration of P’s estate under the Bankruptcy (Scotland) Act 2016;
  - (e) any other person acting in a representative capacity in relation to P (including under section 69).

#### **Commencement Information**

**II** S. 67 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409](#), [reg. 3](#)

**Status:**

Point in time view as at 10/12/2021. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Section 67.