



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Miscellaneous

74 Death, incapacity or insolvency of person carrying on a business: regulations

- (1) The Commissioners may by regulations make provision for the purposes of plastic packaging tax in relation to cases where a person carries on the business of—
- an individual who has died or become incapacitated;
 - a person (whether or not an individual) who is subject to an insolvency procedure (as defined in the regulations).
- (2) Provision may be made by regulations under this section—
- requiring the person who is carrying on the business (P) to inform the Commissioners that P is carrying on the business and of the event that has led to P carrying it on;
 - allowing P to be treated for a limited time as if P and the person who has died, become incapacitated or is subject to an insolvency procedure were the same person;
 - about such other matters as the Commissioners think fit for securing continuity in the application of this Part in cases to which the regulations apply.

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

Status: Point in time view as at 11/07/2023.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2021, Section 74. (See end of Document for details)*

I2 [S. 74](#) in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

Status:

Point in time view as at 11/07/2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Section 74.