



# Finance Act 2021

## 2021 CHAPTER 26

### PART 2

#### PLASTIC PACKAGING TAX

##### *Offences and penalties*

#### **79 Conduct involving evasions or misstatements**

- (1) A person commits an offence if the person's conduct during any particular period must have involved the person committing one or more offences under section 77 or 78.
- (2) For the purposes of any proceedings for an offence under this section it is immaterial whether the particulars of the offence or offences that must have been committed are known.
- (3) A person guilty of an offence under this section is liable (subject to subsection (4))—
  - (a) on summary conviction in England and Wales—
    - (i) to imprisonment for a term not exceeding 6 months,
    - (ii) to a fine not exceeding £20,000, or
    - (iii) to both;
  - (b) on summary conviction in Scotland—
    - (i) to imprisonment for a term not exceeding 6 months,
    - (ii) to a fine not exceeding the statutory maximum, or
    - (iii) to both;
  - (c) on summary conviction in Northern Ireland—
    - (i) to imprisonment for a term not exceeding 6 months,
    - (ii) to a fine not exceeding the statutory maximum, or
    - (iii) to both;
  - (d) on conviction on indictment—
    - (i) to imprisonment for a term not exceeding 7 years,
    - (ii) to a fine, or

---

*Status: Point in time view as at 10/12/2021. This version of this provision has been superseded.*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 79. (See end of Document for details)*

---

(iii) to both.

- (4) In the case of any offence under this section, the maximum amount of the fine on summary conviction is the greater of £20,000 or the statutory maximum (as the case may be), and the amount equal to three times the sum of the amounts of plastic packaging tax which are shown to be amounts that were or were intended to be evaded by the conduct in question.
- (5) For the purposes of subsection (4), the amounts of plastic packaging tax that were, or were intended to be, evaded are to be taken as including—
- (a) the amount of any tax credit, and
  - (b) the amount of any repayment of plastic packaging tax,
- which was, or was intended to be, obtained in circumstances when there was no entitlement to it.
- (6) In determining for the purposes of subsection (4) the amounts of plastic packaging tax that were, or were intended to be, evaded, no account is to be taken of the extent to which any liability to tax of a person would be, or would have been, reduced by the amount of any tax credit or repayment of plastic packaging tax to which the person was, or would have been, entitled.

---

**Commencement Information**

**II** S. 79 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 79.