



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Offences and penalties

80 Penalty for contravening relevant requirements

- (1) Where a person (P) fails to comply with a relevant requirement, P is liable to—
 - (a) a fixed penalty of £500, and
 - (b) a daily penalty of £40 for each day, after the first, on which the person continues to fail to comply.
- (2) Where P is liable to a daily penalty in respect of a continuing failure to comply with a relevant requirement P is not liable to a further fixed penalty in respect of that failure.
- (3) P is not liable to a penalty under this section in respect of an act or omission in respect of which P—
 - (a) has been convicted of an offence, or
 - (b) is liable to a penalty other than under this section.
- (4) P is not liable to a penalty under this section if P satisfies the Commissioners or (on appeal) the appeal tribunal within the meaning of Schedule 11 that there is a reasonable excuse for the failure.
- (5) For the purposes of subsection (4)—
 - (a) an insufficiency of funds is not a reasonable excuse, unless it is attributable to events outside P's control,
 - (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and
 - (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

Status: This is the original version (as it was originally enacted).

- (6) Where P is liable to a penalty under this section—
- (a) the Commissioners or, on appeal, the appeal tribunal within the meaning of Schedule 11, may reduce the penalty to such amount (including nil) as they think proper;
 - (b) on an appeal relating to any penalty reduced by the Commissioners, the appeal tribunal may cancel the whole or any part of the Commissioners' reduction.
- (7) In this section, “relevant requirement” means an obligation or a requirement imposed by or under—
- (a) section 58 (variation and correction of the register);
 - (b) section 61 (payment, collection and recovery);
 - (c) section 63 (records);
 - (d) section 65 (security for tax);
 - (e) section 68 (statements);
 - (f) section 69 (tax representatives);
 - (g) section 74 (death, incapacity or insolvency of person carrying on a business);
 - (h) section 75 (transfer of business as a going concern);
 - (i) Schedule 9 (secondary liability and assessment notices and joint and several liability notices);
 - (j) Schedule 13 (groups of companies).
- (8) The Treasury may by regulations amend subsection (1) so as to substitute for the amounts for the time being specified there amounts taking account of inflation.
- (9) The Treasury may by regulations amend subsection (7) so as to add or remove a requirement relating to plastic packaging tax as a “relevant requirement”.
- (10) Schedule 14 makes provision about the assessment of penalties under this section.