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STATUTORY INSTRUMENTS

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**2021 No. 1417**

**PLASTIC PACKAGING TAX**

**The Plastic Packaging Tax (Descriptions  
of Products) Regulations 2021**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>at 11.15 a.m. on 13th December 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>at 3.30 p.m. on 13th December 2021</i>
<i>Coming into force</i>	- -	<i>1st April 2022</i>

The Treasury, in exercise of the powers conferred by sections 48(5), 63(1) and 84(3) of the Finance Act 2021<sup>(1)</sup>, make the following Regulations.

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(1) [2021 c. 26](#), Part 2 was commenced by the Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations 2021 (S.I. 2021/1409 (C. 79)) for the purpose of making any regulations under that Part with effect from 10th December 2021.