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STATUTORY INSTRUMENTS

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**2022 No. 117**

**PLASTIC PACKAGING TAX**

**The Plastic Packaging Tax (General) Regulations 2022**

<i>Made</i>	- - - -	<i>8th February 2022</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>9th February 2022</i>
<i>Coming into force</i>	- -	<i>1st April 2022</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 47(5), 48(7), 49(10), 51(1)(b) and (2)(c), 53, 56(5), 58, 60, 61, 63(1) to (3), 66, 74, 84(1) and (2) of, and paragraphs 2(4)(a), 5(2) and (3), 10(4)(a) and 15 of Schedule 9, paragraphs 7(3) and 10 of Schedule 10, and paragraph 12 of Schedule 13 to, the Finance Act 2021(1), make the following Regulations:

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(1) [2021 c. 26](#), Part 2 was commenced (with the exception of section 68(3)) by the Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations ([S.I. 2021/1409 \(C. 79\)](#)), for the purpose of making any regulations under that Part with effect from 10th December 2021 and is modified by the Plastic Packaging Tax (Descriptions of Products) Regulations 2021 ([S.I. 2021/1417](#)).