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## STATUTORY INSTRUMENTS

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# 2022 No. 117

## The Plastic Packaging Tax (General) Regulations 2022

### PART 1 **U.K.**

#### Preliminary

#### Citation and commencement **U.K.**

1. These Regulations may be cited as the Plastic Packaging Tax (General) Regulations 2022 and come into force on 1st April 2022.

#### Commencement Information

II [Reg. 1](#) in force at 1.4.2022, see [reg. 1](#)

#### Interpretation **U.K.**

2.—(1) In these Regulations—

“the Act” means the Finance Act 2021;

“accounting periods” refers to the periods determined by regulation 31;

“chargeable event”, unless otherwise specified, refers to the production or importation of a chargeable plastic packaging component<sup>(1)</sup> within the meaning of section 43(1) of the Act (charge to plastic packaging tax);

“common properties” refers to the shared properties of components of identical design;

“finished plastic packaging components” means finished<sup>(2)</sup> plastic packaging components taken into account for the purposes of section 55(2) of the Act (liability to register: producers and importers)<sup>(3)</sup>;

“identical design” means that two or more components are designed to be identical in respect of—

- (a) their input materials;
- (b) their weight;
- (c) their characteristics or functions; and
- (d) any—
  - (i) determination under regulation 5(3);
  - (ii) calculation under regulation 7(3); and
  - (iii) measurement of weight under Chapter 2 of Part 4,

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(1) “Chargeable plastic packaging component” is to be construed in accordance with section 47 of the Act.

(2) Whether a component is “finished” is determined in accordance with section 47(3) of the Act and regulation 8 below.

(3) Section 55(2) is to be construed subject to section 55(3).

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Plastic Packaging Tax (General) Regulations 2022, PART 1. (See end of Document for details)

relating to each component (whether or not that determination, calculation or measurement is carried out);

“indicative component” means—

- (a) a sample component of a product line;
- (b) where the procedure in regulation 5(5) is applied, a sample component of a production run, the properties of which are derived from the calculation under regulation 5(6); or
- (c) where the procedure in regulation 7(5) is applied, a sample component of a production run, the properties of which are derived by the modified calculation under regulation 7(6);

“in writing” includes electronic communications;

“product line” means a group of components with common properties;

“production run” means a single phase of production of a product line, including a phase of production that has commenced but has not been completed at the time of the chargeable event;

“return” means a return made under regulation 33.

**Commencement Information**

**I2** Reg. 2 in force at 1.4.2022, see [reg. 1](#)

**Prescribed by the Commissioners** **U.K.**

**3.** In these Regulations, “prescribed” means prescribed in a public notice<sup>(4)</sup> published by the Commissioners and not withdrawn by a further notice and “prescribe” is to be construed accordingly.

**Commencement Information**

**I3** Reg. 3 in force at 1.4.2022, see [reg. 1](#)

<sup>(4)</sup> Public notices made in respect of plastic packaging tax are available at <https://www.gov.uk/government/collections/plastic-packaging-tax>. A hard copy is available on request from HM Revenue and Customs, Excise and Environmental Taxes Policy, 3rd Floor West, Ralli Quays, 3 Stanley Street, Salford, M60 9LA.

**Status:**

Point in time view as at 01/04/2022.

**Changes to legislation:**

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