
STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 4

Registration and administration

CHAPTER 3

Accounting periods, payment, returns etc.

Interpretation

30. In this Chapter, “P” refers to a person who is liable to be registered at any time in an accounting period to which any provision in this Chapter relates, whether or not P is so registered.

Accounting periods

31. The accounting periods for plastic packaging tax are the three-month periods ending with 31st March, 30th June, 30th September and 31st December.

Payment

32.—(1) P must make payments of plastic packaging tax in respect of each accounting period.

(2) The amount of plastic packaging tax payable is the amount stated in the return in respect of the period.

(3) P must pay the amount of plastic packaging tax payable in respect of an accounting period no later than the day by which they must make a return for that period.

(4) The Commissioners may, in such circumstances as they may prescribe, extend the period in paragraph (3) by notice in writing to P for such additional period as they see fit.

(5) Payment must be made by the method prescribed by the Commissioners.

Requirement to make returns

33.—(1) For each accounting period, P must make a return to the Commissioners no later than the last working day of the month immediately following the end of the accounting period to which it relates.

(2) The Commissioners may extend the period in paragraph (1) by notice in writing to P for such additional period as they see fit.

Form, manner and content of returns etc.

34.—(1) A return must be dated and made in the form and manner prescribed by the Commissioners.

(2) The return must include, in respect of the accounting period for which the return is made—

- (a) the total weight of—
 - (i) chargeable plastic packaging components produced or imported; and
 - (ii) chargeable plastic packaging components in respect of which the direct export condition ceases to be met by or under section 51(1)(a) of the Act;
 - (b) the total weight of—
 - (i) plastic packaging components produced or imported that are not chargeable to plastic packaging tax⁽¹⁾; and
 - (ii) chargeable plastic packaging components within sub-paragraph (d);
 - (c) the total weight of plastic packaging components produced or imported in respect of which it is shown that the components do not fall within section 47(1)(a) of the Act⁽²⁾;
 - (d) the total weight of chargeable plastic packaging components produced or imported in respect of which the direct export condition is met by and under section 51(2) of the Act;
 - (e) the total weight of plastic packaging components produced or imported that are exempt under section 52(4) of the Act;
 - (f) the total value of tax credits claimed by and under section 53 of the Act;
 - (g) such further information as the Commissioners may prescribe in connection with the return; and
 - (h) a declaration by P that the matters contained in it are true and accurate.
- (3) For the purposes of paragraph (2)(b)(i), the weight given must include plastic packaging components exempt from the charge to plastic packaging tax under section 52(4) of the Act.
- (4) P must keep records in writing in support of the matters to be included in a return in such manner as the Commissioners may prescribe.

Correction of returns

- 35.** P must correct any error made in a return for an accounting period—
- (a) in such manner as the Commissioners may prescribe; and
 - (b) within a period of 4 years, beginning with the last day on which the return must be made.

Requirement to keep accounts

- 36.**—(1) For each accounting period, P must keep—
- (a) accounts for the purposes of plastic packaging tax; and
 - (b) records in support of the details that must be included in those accounts under paragraph (2).
- (2) The accounts must include, in respect of the accounting period for which the accounts must be kept, details of—
- (a) where liability to pay plastic packaging tax is deferred under section 51(1)(a) of the Act, the weight of the chargeable plastic packaging components intended for export;
 - (b) where liability to pay plastic packaging tax is cancelled under section 51(1)(b) of the Act, the weight of the chargeable plastic packaging components exported;
 - (c) the calculation of any tax credit claimed under section 53 of the Act;

(1) Section 43 of the Act (read in conjunction with section 52, apart from section 52(4), for these purposes) determines when a plastic packaging component is chargeable.

(2) Section 47(2) states that a plastic packaging component is taken to fall within section 47(1)(a) unless it is shown that it does not. Regulation 7 above sets out the methodology by which this may be established.

- (d) whether that credit relates to a case under section 53(1)(a) or section 53(1)(b) of the Act;
 - (e) any adjustments or corrections made in respect of any previous accounting period, including the identification of that period; and
 - (f) the rate of plastic packaging tax applied to any chargeable plastic packaging components.
- (3) The accounts must state the total amount of plastic packaging tax payable in respect of the accounting period—
- (a) disregarding any amount of plastic packaging tax deferred under section 51(1)(a) of the Act; and
 - (b) after the deduction of any tax credit claimed in accordance with regulation 15(2).
- (4) P must preserve accounts for the period of 6 years beginning with—
- (a) the last day of the accounting period to which the accounts relate; or
 - (b) the day P pays the total amount of plastic packaging tax payable in respect of an accounting period,
- whichever is the later.