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STATUTORY INSTRUMENTS

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**2022 No. 117**

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

**PART 4**

Registration and administration

CHAPTER 1

Registration

**Notification of liability to be registered: form, manner and content**

**20.**—(1) The Commissioners must prescribe the form and manner in which a person is to give a notification under section 56 of the Act (notification of liability and registration).

(2) A person giving a notification under section 56 of the Act must include in that notification—

- (a) that person's name, correspondence address, telephone number and (where available) email address;
- (b) where given by an officer or employee responsible for giving the notification on behalf of the person, that person's name, position in the business<sup>(1)</sup>, telephone number and (where available) email address;
- (c) the address of that person's principal place of business (if different from sub-paragraph (a) above);
- (d) whether the business is carried on by an individual, a limited company, partnership or other unincorporated body, or in any other capacity;
- (e) the unique taxpayer reference allocated to that person by the Commissioners (if any);
- (f) whether the person is the representative member<sup>(2)</sup> of a group;
- (g) the date of the notification;
- (h) the day on which the person became liable to be registered under section 55 of the Act;
- (i) the estimated tonnage of finished plastic packaging components which the business or, in the case of a group, the group, expects to produce or import in the period of 12 months as at and beginning with the day on which the liability to notify arose; and
- (j) a declaration that the matters stated in the notification are true and correct.

(3) Where the registration is made on behalf of a group, the information in paragraphs (2)(a) to (e) above must be given in relation to each member of the group.

(4) This notification is to be given electronically, subject to such exceptions as the Commissioners may prescribe.

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(1) "Business" has the meaning given by section 43(2) of the Act.

(2) "Representative member" has the meaning given by section 71(4)(b) of, and Schedule 13 to, the Act.

(5) Once notification is given under section 56 of the Act, the Commissioners may request such further information as the Commissioners may require in connection with the registration of that person.

### **Preservation of records**

**21.**—(1) P must—

- (a) keep; or
- (b) obtain from another person and keep,

a record in writing of any evidence used by P to establish whether, on any day, section 55(2) of the Act applies in relation to P on that day.

(2) In this regulation, “P” has the meaning given by section 55(1) of the Act(3).

### **Correction of the register**

**22.**—(1) Paragraph (2) applies to a person—

- (a) who is registered under section 56(3) of the Act; or
- (b) who has made a notification under section 56 of the Act, where their liability to be registered has not been finally determined.

(2) Such a person must notify the Commissioners (“a further notification”) of—

- (a) any information they have given to the Commissioners which is inaccurate, incomplete or misleading; or
- (b) any change in circumstances,

which may require a correction to be made to an entry made, or to be made, on the register.

(3) A further notification under paragraph (2) must be given to the Commissioners before the end of the period of 30 days beginning, as the case requires, with—

- (a) the day after the person discovers that any information was inaccurate, incomplete or misleading; or
- (b) the day after the change in circumstances occurred.

(4) A further notification under paragraph (2) must be made electronically, subject to such exceptions as the Commissioners may prescribe.

(5) The Commissioners may correct the register as they see fit.

## **CHAPTER 2**

### **Measurement of Weight**

#### **Application and interpretation**

**23.**—(1) This Chapter applies for the purposes of the measurement of the weight of any thing for the purposes of any provision in or under the Act.

(2) Regulations 24 to 28 apply to the measurement of weight undertaken or obtained by any person other than the Commissioners.

(3) This Chapter does not apply to the estimation of the weight of finished plastic packaging components for the purposes of section 55(2)(a) of the Act (liability to register: producers and importers), or to regulation 20(2)(i).

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(3) Section 55(1) refers to a person who produces finished plastic packaging components or on whose behalf they are imported.

(4) In this Chapter—

“agreed method” refers to an agreed method provided by regulation 25;

“specified rules” refers to the rules provided for by regulation 26.

(5) Where, in this Chapter, the weight of any thing is measured for the purposes of the procedure in regulations 5(5) or 7(5), reference to a product line may be construed as if it were to a production run.

### **Measurement of weight: timing**

**24.** For the purposes of this Chapter (apart from in regulation 27), the measurement of weight must be carried out—

- (a) in the case of section 55(2)(b) of the Act(4), on or before the first day of the calendar month;
- (b) where required by regulation 9(b), on or before the day of export of the chargeable plastic packaging component;
- (c) under Chapter 3 of this Part, on or before the last day of the accounting period to which the return or account relates;
- (d) in any other case, on or before the time of the chargeable event.

### **Agreed method of measurement of weight**

**25.**—(1) The Commissioners may agree rules for measuring weight with any person in writing (an “agreed method”).

(2) The rules that may be agreed under paragraph (1) may (among other things) make provision—

- (a) for the method by which weight is to be measured;
- (b) for alternative times at which the weight of any thing may be measured in substitution for those specified by regulation 24 (but a rule providing for an alternative time must be agreed before any measurement of weight is made);
- (c) for the evidence that must be kept of the measurement of weight;
- (d) to disregard goods contained within a packaging component that is imported;
- (e) relating to a product line or a production run to which the agreed method may be applied.

(3) Rules agreed under paragraph (1) may only be applied—

- (a) by the person with whom the Commissioners have agreed those rules; and
- (b) where the Commissioners have not given a notification under paragraph (4),

but they may be applied in relation to measurements of weight obtained by the person with whom the rules are agreed from another person.

(4) Where the Commissioners believe that rules agreed under paragraph (1)—

- (a) do not, or no longer, give an accurate indication of the weight of any thing;
- (b) have not been complied with by the person with whom they have been agreed; or
- (c) should no longer be applied for any other reason,

they may decide that the rules no longer apply, in whole or in part, and notify the person with whom the rules were agreed of that fact.

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(4) Section 55(2)(b) must be read subject to section 55(4) for the year beginning with 1st April 2022.

### **Specified rules for the of measurement of weight**

26. The Commissioners must prescribe specified rules for measuring weight where—
- (a) there is no agreement to use an agreed method;
  - (b) for any reason, an agreed method does not apply;
  - (c) an agreed method is not used by any person when that method would apply to the measurement of any thing; or
  - (d) a decision has been made by the Commissioners under regulation 25(4).

### **Requirement to re-weigh**

27. A person who measures the weight of any thing must re-weigh that thing or obtain a further measurement of the weight of that thing when—

- (a) there is a change to the input materials used to produce that thing;
- (b) there is any change of common properties of a product line (including where an indicative component no longer accurately represents those common properties); or
- (c) when they first become aware of any other relevant change of circumstance that may affect the accuracy of the measurement of weight, and

the provisions of this Chapter apply to the re-weighing of that thing.

### **Records of measurement**

28. Where the weight of any thing is measured for purposes in or under the Act, a record in writing must be kept of—

- (a) the result of the weighing process, expressed in the unit of measurement in which the process was carried out;
- (b) the methodology used to carry out the measurement; and
- (c) if the result of the process is expressed in a unit of measurement other than metric units, the calculations showing the conversion of that result into metric units.

### **Determination of weight by the Commissioners**

29.—(1) Paragraph (2) applies where it appears to the Commissioners that a person has—

- (a) made an incorrect measurement of weight;
- (b) obtained a measurement of weight from another person that is incorrect;
- (c) failed to give the correct weight of any thing to the Commissioners;
- (d) failed to weigh (or re-weigh) any thing when required to do so;
- (e) failed to keep any records under this Chapter; or
- (f) failed to comply, where applicable, with an agreed method or (as the case may be) with specified rules.

(2) The Commissioners may—

- (a) determine the weight of any thing for purposes in or under the Act to the best of their judgement;
- (b) substitute that determination for any measurement or calculation of weight made by any person; and
- (c) notify the determination to that person.

- (3) In making a determination under paragraph (2)(a), the Commissioners may—
- (a) make estimates or assumptions;
  - (b) make comparisons between the thing to be weighed and products or materials that are similar in nature, and may rely on any evidence they may have as to the weight of such similar products or materials;
  - (c) rely on samples taken under paragraph 1 of Schedule 12 to the Act (plastic packaging tax: information and evidence);
  - (d) rely on any information or documents (including obtained in the course of an inspection) under any other power that applies for the purposes of plastic packaging tax.

### 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<sup>(5)</sup>; 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<sup>(6)</sup>;
  - (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;
  - (d) whether that credit relates to a case under section 53(1)(a) or section 53(1)(b) of the Act;

<sup>(5)</sup> 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.

<sup>(6)</sup> 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.

- (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.