

STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 6

Repayments

Interpretation

39. In this Part—

“C” means a claimant;

“claim” means a claim made under paragraph 7 of Schedule 10 to the Act (plastic packaging tax: recovery and overpayments) and “claimed” is to be construed accordingly;

“relevant amount” means that part (which may be the whole) of the amount of the claim which C has reimbursed or intends to reimburse to other persons.

Commencement Information

11 [Reg. 39](#) in force at 1.4.2022, see [reg. 1](#)

Form, manner and content of claims for repayment

40.—(1) A claim must be made—

(a) in the form and manner prescribed by the Commissioners; and

(b) by reference to such documentary evidence as is in the possession of C, state the amount of the claim and the method by which that amount was calculated.

(2) The Commissioners may require C to provide such additional information in support of a claim, as they may prescribe.

Commencement Information

12 [Reg. 40](#) in force at 1.4.2022, see [reg. 1](#)

Reimbursement arrangements: general

41. For the purposes of paragraph 8(2) of Schedule 10 to the Act(1) reimbursement arrangements(2) made by C are to be disregarded except where they—

(a) include the provisions described in regulation 42; and

(1) Paragraph 8(2) of Schedule 10 to the Act provides that it is a defence to a repayment claim that the repayment would unjustly enrich a claimant.

(2) The term “reimbursement arrangement” has the meaning given by paragraph 10(2) of Schedule 10 to the Act.

- (b) are supported by the undertakings described in regulation 45.

Commencement Information

I3 [Reg. 41](#) in force at 1.4.2022, see [reg. 1](#)

Reimbursement arrangements: provisions to be included

- 42.** The provisions referred to in regulation 41(a) are that—
- (a) reimbursement for which the reimbursement arrangements provide will be made before the end of a period of 90 days beginning with the day on which the repayment to which it relates was made;
 - (b) no deduction will be made from the relevant amount by way of a fee or charge (however expressed or effected);
 - (c) reimbursement will be made in a manner prescribed by the Commissioners;
 - (d) any part of the relevant amount that is not reimbursed by the time mentioned in paragraph (a) will be repaid by C to the Commissioners;
 - (e) any interest paid by the Commissioners on any relevant amount repaid by them will also be treated by C in the same way as the relevant amount falls to be treated under paragraphs (a) to (d); and
 - (f) the records described in regulation 44(1) will be kept by C and produced by them to the Commissioners in accordance with that regulation.

Commencement Information

I4 [Reg. 42](#) in force at 1.4.2022, see [reg. 1](#)

Reimbursement arrangements: repayments

43. C must, without prior demand, make any repayment to the Commissioners that C is required to make by virtue of regulation 42(d) or (e) before the end of the period of 14 days beginning with the day after the expiry of the period referred to in regulation 42(a).

Commencement Information

I5 [Reg. 43](#) in force at 1.4.2022, see [reg. 1](#)

Records relating to reimbursement arrangements: keeping and production

- 44.—**(1) C must keep records in writing of the following matters—
- (a) the names and addresses of those persons whom C has reimbursed or whom C intends to reimburse;
 - (b) the total amount reimbursed to each such person;
 - (c) the amount of interest included in the total amount reimbursed to each such person; and
 - (d) the date that each reimbursement is made.
- (2) C must preserve such records for the period of 6 years beginning with—
- (a) the last day of the accounting period to which the records relate; or

(b) the day C makes the reimbursement to which the records relate, whichever is the later.

(3) Where an officer of HMRC gives C notice in accordance with paragraph (4) below, C must, in accordance with such notice, produce to the Commissioners or to an officer of HMRC the records that C is required to keep pursuant to paragraph (1).

(4) A notice given for the purposes of paragraph (3) must—

- (a) be in writing;
- (b) state the day on which and the place and time at which the records are to be produced;
- (c) be signed and dated by an officer of HMRC, and

may be given before or after, or both before and after, the Commissioners have paid the relevant amount to C.

Commencement Information

16 [Reg. 44](#) in force at 1.4.2022, see [reg. 1](#)

Undertakings

45.—(1) The undertakings referred to in regulation 41(b) must be given to the Commissioners by C no later than the time at which C makes the claim for which the reimbursement arrangements have been made.

(2) The undertakings must be in writing and be signed and dated by C, and must be to the effect that—

- (a) at the day of the undertaking, C is able to identify the names and addresses of those persons whom C has reimbursed or intends to reimburse;
- (b) C will apply the whole of the relevant amount repaid to them (without any deduction by way of fee, charge or otherwise) to the reimbursement of such persons, before the end of a period of 90 days beginning with the day after the day on which C receives the amount (unless C has already properly reimbursed the persons);
- (c) C will apply any interest paid on the relevant amount repaid to C wholly to the reimbursement of such persons before the end of a period of 90 days beginning with the day after the day on which that interest is received;
- (d) C will repay to the Commissioners without demand the whole, or such part, of the relevant amount repaid or any interest paid to C as C fails to apply in accordance with the undertakings mentioned in sub-paragraphs (b) or (c);
- (e) C will keep the records described in regulation 44(1); and
- (f) C will comply with any notice given in accordance with regulation 44(4) concerning the production of such records.

Commencement Information

17 [Reg. 45](#) in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Plastic Packaging Tax (General) Regulations 2022, PART 6.