
STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 9

Miscellaneous matters

CHAPTER 1

Partnerships and other unincorporated bodies

Unincorporated bodies: general

55. Anything done or required to be done by or under the Act in respect of a business which is carried on by a partnership or another unincorporated body may be done in the name of that firm or body.

Partnerships: compliance with requirements

56.—(1) This regulation applies for determining by what person anything required to be done by or under the Act is to be done where that requirement would fall on persons carrying on business in partnership.

(2) Compliance with such a requirement by at least one of the partners shall suffice as compliance by all of them.

(3) In the case of a partnership whose principal place of business is in Scotland, compliance by a person duly authorised by the partnership shall suffice as compliance by the partners.

Partnerships: changes of partners etc.

57.—(1) Without prejudice to section 36 of the Partnership Act (rights of persons dealing with firm against apparent members of firm), where—

- (a) persons have been carrying on in partnership any business in the course or furtherance of which any chargeable plastic packaging component has been produced or imported; and
- (b) a person ceases to be a member of the firm,

that person shall be regarded for the purposes of the Act as continuing to be a partner until the day on which the change in the partnership is notified to the Commissioners.

(2) Without prejudice to section 16 of the Partnership Act (notice to acting partner to be notice to the firm), any notice, whether of assessment or otherwise, which—

- (a) is addressed to a firm by the name in which it is registered; and
- (b) is served in accordance with provisions by or under the Act,

shall be treated for purposes by or under the Act, as served on the firm and, accordingly, where paragraph (3) applies, as served also on the former partner.

(3) Where a person ceases to be a member of a firm during an accounting period (or is treated as so ceasing by virtue of paragraph (1)) any notice, whether of assessment or otherwise, which—

- (a) is served on the firm for the purposes of any provision by or under the Act; and
- (b) relates to, or to any matter arising in, that period or any earlier period during the whole or part of which the person was a member of the firm,

shall be treated as also served on that person.

(4) In this regulation, “the Partnership Act” means the Partnership Act 1890⁽¹⁾.

Other unincorporated bodies

58.—(1) This regulation applies for determining by what persons anything required to be done by or under the Act is to be done where that requirement would fall on persons carrying on business together as an unincorporated body other than a partnership.

- (2) Any thing required to be done by or under the Act must be done by any of the following—
- (a) a person holding office in that body as president, chairman, treasurer, secretary or other similar office;
 - (b) if there is no such office holder, a person who is a member of a committee by which the affairs of that body are managed; or
 - (c) if there is no such member, a person carrying on that business.

(3) Compliance with such a requirement by one or more of the persons referred to in paragraph (2) shall suffice as compliance with that requirement by all of them.

⁽¹⁾ 1890 c. 39.