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STATUTORY INSTRUMENTS

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**2022 No. 117**

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

**PART 3**

Deferrals and credits

CHAPTER 2

Tax credits

**Entitlement to tax credit**

**14.** Where case 1 or 2 applies in respect of a chargeable plastic packaging component and the direct export condition<sup>(1)</sup> is not met in respect of that component, a liable person is entitled to a tax credit if that person—

- (a) is liable to pay plastic packaging tax in respect of the chargeable plastic packaging component;
- (b) has sufficient evidence that case 1 or 2 applies and they have kept a record of that evidence;
- (c) makes a claim for a tax credit in accordance with regulation 15; and
- (d) where case 2 applies, a person is liable to pay plastic packaging tax in respect of the different packaging component.

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**Commencement Information**

**II** [Reg. 14](#) in force at 1.4.2022, see [reg. 1](#)

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(1) The “direct export condition” has the meaning given by section 51(2) of the Act. Regulation 10 of these regulations sets out the further conditions specified under section 51(2)(c) of the Act.

**Changes to legislation:**

There are currently no known outstanding effects for the The Plastic Packaging Tax (General) Regulations 2022, Section 14.