
STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 3

Deferrals and credits

CHAPTER 2

Tax credits

Cessation of business etc.

19.—(1) Where a liable person is no longer liable to pay plastic packaging tax as a result of becoming a member of a group⁽¹⁾ under section 71 of the Act (groups of companies)—

- (a) that person remains entitled under this Chapter to tax credits in respect of plastic packaging tax charged on chargeable plastic packaging components in relation to accounting periods that began before the day on which they cease to be liable; and
- (b) the representative member of the group is not so entitled.

(2) The Commissioners may prescribe the form and manner in which, and the conditions on which, tax credits may be claimed by a person who—

- (a) has ceased to carry on business; or
- (b) is no longer liable to pay plastic packaging tax, including under paragraph (1)(a), where they have ceased to be registered.

(1) “Group” and “representative member of a group” have the meaning given by section 71 of, and Schedule 13 to, the Act.