
STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 4

Registration and administration

CHAPTER 2

Measurement of Weight

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⁽¹⁾, 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.

Commencement Information

II [Reg. 24](#) in force at 1.4.2022, see [reg. 1](#)

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

Changes to legislation:

There are currently no known outstanding effects for the The Plastic Packaging Tax (General) Regulations 2022, Section 24.