
STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 1

Preliminary

Prescribed by the Commissioners

3. In these Regulations, “prescribed” means prescribed in a public notice⁽¹⁾ published by the Commissioners and not withdrawn by a further notice and “prescribe” is to be construed accordingly.

⁽¹⁾ Public notices made in respect of plastic packaging tax are available at <https://www.gov.uk/government/collections/plastic-packaging-tax>. A hard copy is available on request from HM Revenue and Customs, Excise and Environmental Taxes Policy, 3rd Floor West, Ralli Quays, 3 Stanley Street, Salford, M60 9LA.