
STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 4

Registration and administration

CHAPTER 3

Accounting periods, payment, returns etc.

Form, manner and content of returns etc.

34.—(1) A return must be dated and made in the form and manner prescribed by the Commissioners.

(2) The return must include, in respect of the accounting period for which the return is made—

(a) the total weight of—

(i) chargeable plastic packaging components produced or imported; and

(ii) chargeable plastic packaging components in respect of which the direct export condition ceases to be met by or under section 51(1)(a) of the Act;

(b) the total weight of—

(i) plastic packaging components produced or imported that are not chargeable to plastic packaging tax⁽¹⁾; and

(ii) chargeable plastic packaging components within sub-paragraph (d);

(c) the total weight of plastic packaging components produced or imported in respect of which it is shown that the components do not fall within section 47(1)(a) of the Act⁽²⁾;

(d) the total weight of chargeable plastic packaging components produced or imported in respect of which the direct export condition is met by and under section 51(2) of the Act;

(e) the total weight of plastic packaging components produced or imported that are exempt under section 52(4) of the Act;

(f) the total value of tax credits claimed by and under section 53 of the Act;

(g) such further information as the Commissioners may prescribe in connection with the return; and

(h) a declaration by P that the matters contained in it are true and accurate.

(3) For the purposes of paragraph (2)(b)(i), the weight given must include plastic packaging components exempt from the charge to plastic packaging tax under section 52(4) of the Act.

(1) Section 43 of the Act (read in conjunction with section 52, apart from section 52(4), for these purposes) determines when a plastic packaging component is chargeable.

(2) Section 47(2) states that a plastic packaging component is taken to fall within section 47(1)(a) unless it is shown that it does not. Regulation 7 above sets out the methodology by which this may be established.

(4) P must keep records in writing in support of the matters to be included in a return in such manner as the Commissioners may prescribe.