
STATUTORY INSTRUMENTS

2022 No. 117

The Plastic Packaging Tax (General) Regulations 2022

PART 6

Repayments

Records relating to reimbursement arrangements: keeping and production

44.—(1) C must keep records in writing of the following matters—

- (a) the names and addresses of those persons whom C has reimbursed or whom C intends to reimburse;
- (b) the total amount reimbursed to each such person;
- (c) the amount of interest included in the total amount reimbursed to each such person; and
- (d) the date that each reimbursement is made.

(2) C must preserve such records for the period of 6 years beginning with—

- (a) the last day of the accounting period to which the records relate; or
- (b) the day C makes the reimbursement to which the records relate,

whichever is the later.

(3) Where an officer of HMRC gives C notice in accordance with paragraph (4) below, C must, in accordance with such notice, produce to the Commissioners or to an officer of HMRC the records that C is required to keep pursuant to paragraph (1).

(4) A notice given for the purposes of paragraph (3) must—

- (a) be in writing;
- (b) state the day on which and the place and time at which the records are to be produced;
- (c) be signed and dated by an officer of HMRC, and

may be given before or after, or both before and after, the Commissioners have paid the relevant amount to C.