
STATUTORY INSTRUMENTS

2021 No. 1409 (C. 79)

PLASTIC PACKAGING TAX

The Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations 2021

Made - - - - 10th December 2021

The Treasury make these Regulations in exercise of the powers conferred by sections 104(3) and (4), 106(2) and (3) and 107(2) and (3) of the Finance Act 2009⁽¹⁾ and section 85 of the Finance Act 2021⁽²⁾.

(1) [2009 c.10.](#)

(2) [2021 c. 26.](#) There are prospective amendments to Part 2 of the Finance Act 2021 contained in the Finance (No. 2) Bill 2021. Those will come into force on Royal Assent should that Bill be enacted.