

# Finance Act 2020

## **2020 CHAPTER 14**

#### PART 4

MISCELLANEOUS AND FINAL

Preparing for new tax

## 111 Preparing for a new tax in respect of certain plastic packaging

The Commissioners for Her Majesty's Revenue and Customs may make preparations for the introduction of a new tax to be charged in respect of certain plastic packaging.

#### **Status:**

Point in time view as at 22/07/2020.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Preparing for new tax.