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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2021, Cross  
Heading: Further provision about assessments under paragraphs 2 and 4. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 10

#### PLASTIC PACKAGING TAX: RECOVERY AND OVERPAYMENTS

#### PART 1

#### RECOVERY

*Further provision about assessments under paragraphs 2 and 4*

- 5 (1) An amount assessed and notified to a person under paragraph 2 or 4 is recoverable on the basis that it is an amount of plastic packaging tax due from that person.
- (2) But sub-paragraph (1) does not apply if, or to the extent that, the assessment has been withdrawn or reduced.

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#### Commencement Information

- I1** Sch. 10 para. 5 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** Sch. 10 para. 5 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Cross Heading:  
Further provision about assessments under paragraphs 2 and 4.