
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Repayments of overpaid tax. (See end of Document for details)

SCHEDULES

SCHEDULE 10

PLASTIC PACKAGING TAX: RECOVERY AND OVERPAYMENTS

PART 2

REPAYMENTS

Repayments of overpaid tax

- 7 (1) This paragraph applies where a person (P) has paid an amount to the Commissioners by way of plastic packaging tax which was not tax due.
- (2) The Commissioners are liable, on the making of a claim by P, to repay the amount.
- (3) The Commissioners may by regulations make provision about—
- (a) the form and manner of a claim;
 - (b) the information required in support of a claim.
- (4) Except as provided by this paragraph, the Commissioners are not liable to repay any amount paid by way of plastic packaging tax by reason of the fact that it was not tax due.
- (5) This paragraph is subject to paragraph 8.

Commencement Information

- I1** Sch. 10 para. 7 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** Sch. 10 para. 7 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

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