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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Notifications relating to group treatment. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 13

#### PLASTIC PACKAGING TAX: GROUPS OF COMPANIES

##### *Notifications relating to group treatment*

- 11 (1) Where two or more bodies are treated as members of the same group and one of those bodies ceases to be an eligible body, that body must so notify the Commissioners.
- (2) A body corporate designated as a representative member of a group must not cease to have an established place of business in the United Kingdom without first notifying the Commissioners.

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#### **Commencement Information**

- I1** Sch. 13 para. 11 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** Sch. 13 para. 11 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:  
Notifications relating to group treatment.