SCHEDULES

SCHEDULE 13

Section 71

PLASTIC PACKAGING TAX: GROUPS OF COMPANIES

Bodies eligible for group treatment

- 1 (1) Two or more bodies are eligible to be treated as members of the same group for the purposes of this Part ("eligible bodies") if—
 - (a) they are all bodies corporate,
 - (b) at least one of the bodies has an established place of business in the United Kingdom, and
 - (c) they are all under the same control.
 - (2) A body is eligible to be the representative member of a group if the body—
 - (a) is resident in the United Kingdom, or
 - (b) has a permanent establishment in the United Kingdom.
 - (3) A body is not an eligible body in relation to a group if it is a member of another group.

Commencement Information

- II Sch. 13 para. 1 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I2 Sch. 13 para. 1 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4
- 2 For the purposes of paragraph 1—
 - (a) two or more bodies are under the same control if—
 - (i) one of them controls each of the others,
 - (ii) one person (whether a body corporate or an individual) controls all of them, or
 - (iii) two or more individuals carrying on a business in partnership control all of them;
 - (b) a body corporate controls another body corporate only if—
 - (i) it is empowered by statute to control that body's activities, or
 - (ii) it is that body's holding company within the meaning of section 1159 of and Schedule 6 to the Companies Act 2006;
 - (c) an individual controls, or individuals control, a body corporate only if they would be that body's holding company within the meaning of those provisions, if they were a company.

Commencement Information

- I3 Sch. 13 para. 2 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I4 Sch. 13 para. 2 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

Application for group treatment

- 3 (1) Two or more eligible bodies may apply to the Commissioners to be treated as members of the same group F1....
 - (2) An application under this paragraph must specify which body is to be the representative member.
 - [F2(3)] Where the Commissioners receive an application under sub-paragraph (1), they must, by notice to the applicants or the body that is to be the representative member—
 - (a) confirm whether they accept or refuse the application, and
 - (b) if they accept the application, specify a date from which the applicants are to be treated as members of the same group.
 - (4) The Commissioners must give the notice within the period of 90 days beginning with the day on which the application is received.
 - (5) The date mentioned in sub-paragraph (3)(b) must be within that period.]

Textual Amendments

- F1 Words in Sch. 13 para. 3(1) omitted (24.2.2022) by virtue of Finance Act 2022 (c. 3), Sch. 12 para. 6(5)(a)(i)
- F2 Sch. 13 para. 3(3)-(5) substituted for Sch. 13para. 3(3) (24.2.2022) by Finance Act 2022 (c. 3), Sch. 12 para. 6(5)(a)(ii)

Commencement Information

- I5 Sch. 13 para. 3 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I6 Sch. 13 para. 3 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4
- 4 (1) The Commissioners may only refuse an application under paragraph 3 if—
 - (a) it appears to them that the application—
 - (i) has been made in respect of a body that is not an eligible body, or
 - (ii) specifies as the representative body a body that is not eligible to be the representative body, or
 - (b) they consider it necessary to refuse the application for the protection of the revenue.
 - (2) But the Commissioners may not refuse an application on the basis of sub-paragraph (1)(b) after the end of the period of 90 days beginning with the day on which the application is received by them.

Commencement Information

- I7 Sch. 13 para. 4 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- 18 Sch. 13 para. 4 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

Applications to modify group treatment

- 5 (1) Where two or more bodies are treated as members of the same group, the representative member may apply to the Commissioners to—
 - (a) treat another eligible body as a member of the group,

- (b) change which member of the group is the representative member,
- (c) exclude a member of the group, or
- (d) terminate the treatment of the members as members of a group,

F3 ...

- [F4(2)] Where the Commissioners receive an application under sub-paragraph (1), they must, by notice to the applicant and, in a case within sub-paragraph (1)(b), the proposed new representative member—
 - (a) confirm whether they accept or refuse the application, and
 - (b) if they accept the application, specify a date from which the application is to be treated as having been accepted.
 - (3) The Commissioners must give the notice within the period of 90 days beginning with the day on which the application is received.
 - (4) The date mentioned in sub-paragraph (2)(b) must be within that period.]

Textual Amendments

- F3 Words in Sch. 13 para. 5(1) omitted (24.2.2022) by virtue of Finance Act 2022 (c. 3), Sch. 12 para. 6(5)(b)(i)
- F4 Sch. 13 para. 5(2)-(4) substituted for Sch. 13para. 5(2) (24.2.2022) by Finance Act 2022 (c. 3), Sch. 12 para. 6(5)(b)(ii)

Commencement Information

- **19** Sch. 13 para. 5 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I10 Sch. 13 para. 5 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4
- 6 (1) The Commissioners may only refuse an application under paragraph 5(1)(a) or (1) (b) if they consider it necessary to refuse the application for the protection of the revenue.
 - (2) The Commissioners may only refuse an application under paragraph 5(1)(c) or (1) (d) if—
 - (a) the case does not fall within paragraph 8, and
 - (b) they consider it necessary to refuse the application for the protection of the revenue.

Commencement Information

- III Sch. 13 para. 6 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I12 Sch. 13 para. 6 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

Applications relating to group treatment

- Any application under this Schedule in respect of any bodies corporate must be made by—
 - (a) one of those bodies, or
 - (b) the person controlling those bodies.

Commencement Information

- I13 Sch. 13 para. 7 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I14 Sch. 13 para. 7 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

Termination of group treatment by the Commissioners

- The Commissioners may, by notice given to the members of the group concerned, terminate the treatment of any body corporate as a member of the group from the time specified in the notice where—
 - (a) it appears to the Commissioners that the body is not an eligible body in relation to the group, or
 - (b) the Commissioners consider it necessary to do so for the protection of the revenue.

Commencement Information

- I15 Sch. 13 para. 8 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- 116 Sch. 13 para. 8 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

9 Where—

- (a) a body corporate ceases to be treated as a member of a group under paragraph 5(1)(c) or 8,
- (b) immediately before that time the body was the representative member of the group,
- (c) immediately after that time there are two or more bodies corporate who will continue to be treated as members of the group, and
- (d) none of those bodies becomes the representative member under paragraph 5(1)(b),

the Commissioners must, by notice given to such one of the bodies mentioned in paragraph (c) as the Commissioners consider appropriate, substitute that body as the representative member from the time specified in the notice.

Commencement Information

- II7 Sch. 13 para. 9 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I18 Sch. 13 para. 9 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4
- 10 (1) The time specified in a notice under paragraph 8(a) may be a time before the giving of the notice but must not be before the time when the body ceased to be an eligible body.
 - (2) The time specified in a notice under paragraph 8(b) must not be a time before the day on which the notice is given to the members.
 - (3) The time specified in a notice under paragraph 9 may be a time before the giving of the notice.

Commencement Information

- I19 Sch. 13 para. 10 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- I20 Sch. 13 para. 10 in force at 1.4.2022 in so far as not already in force by S.I. 2021/1409, reg. 4

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.

Commencement Information

- I21 Sch. 13 para. 11 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- 122 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

Regulations about applications and notifications

- 12 (1) The Commissioners may by regulations make provision about—
 - (a) the timing of applications under this Schedule (including conferring power on the Commissioners to extend the time for making such applications);
 - (b) the form and manner of such applications;
 - (c) the information and particulars to be contained in or provided in connection with such applications.
 - (2) The Commissioners may also by regulations make provision requiring a person who has made an application under this Schedule to notify the Commissioners if any of the information contained in or provided in connection with the application is or becomes inaccurate.
 - (3) Sub-paragraph (1) applies in relation to notifications by the Commissioners under this Schedule as it applies in relation to applications under this Schedule.

Commencement Information

- I23 Sch. 13 para. 12 in force at 10.12.2021 for specified purposes by S.I. 2021/1409, reg. 3
- 124 Sch. 13 para. 12 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, SCHEDULE 13.