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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 13

#### 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.

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##### **Commencement Information**

- I1** 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](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 1.