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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 13

#### PLASTIC PACKAGING TAX: GROUPS OF COMPANIES

##### *Applications relating to group treatment*

- 7 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.

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#### **Commencement Information**

- I1** Sch. 13 para. 7 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** 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](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 7.