
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 14

PLASTIC PACKAGING TAX: ASSESSMENT OF PENALTIES UNDER SECTION 80

Time limits for assessments

- 9 (1) An assessment under paragraph 2 or 3 may not be made after the end of the relevant period.
- (2) Except in a case within sub-paragraph (3) the relevant period is the period of 4 years from the act or omission to which the penalty relates.
- (3) Where an assessment under paragraph 2 or 3 is made in a case involving loss of plastic packaging tax—
- (a) brought about deliberately by the person, or
 - (b) attributable to a failure by the person to comply with a requirement of section 55 or a requirement of regulations under section 58,
- the relevant period is the period of 20 years from the act or omission to which the penalty relates.
- (4) In sub-paragraph (3) the reference to a loss brought about by a person includes a reference to a loss brought about by another person acting on behalf of that person.

Commencement Information

- I1** Sch. 14 para. 9 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** Sch. 14 para. 9 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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