

Status: Point in time view as at 10/12/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, SCHEDULE 15. (See end of Document for details)

SCHEDULES

SCHEDULE 15

Section 82

PLASTIC PACKAGING TAX: AMENDMENTS OF OTHER LEGISLATION

PART 1

PENALTIES

Failure to notify etc

- 1 (1) Schedule 41 to FA 2008 (penalties: failure to notify etc) is amended as follows.
- (2) In the Table in paragraph 1, after the entries relating to insurance premium tax, insert—

“Plastic packaging tax	Obligation under section 56 of FA 2021 (obligation to give notice of liability to be registered).”
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- (3) In paragraph 7(9) (potential lost revenue), in the opening words, after “insurance premium tax,” insert “ plastic packaging tax , ”.

Commencement Information

- II** Sch. 15 para. 1 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Failure to comply with requirements relating to returns

- 2 (1) Schedule 55 to FA 2009 (penalty for failure to make returns etc) is amended as follows.
- (2) In paragraph 1(4), in the definition of “penalty date” for “13A” substitute “ 13B ”.
- (3) In the table in paragraph 1, after item 13A insert—

“13B	Plastic packaging tax	Return under regulations under section 61 of FA 2021”.
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Commencement Information

- I2** Sch. 15 para. 2 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

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- 3 (1) In Schedule 10 to F(No.3)A 2010 (which prospectively amends Schedule 55 to FA 2009 (penalties for failure to make returns etc)) in paragraph 7, in the inserted paragraph 13A(1), after “13A” insert “ , 13B ”.
- (2) The amendments to Schedule 55 to FA 2009 made by Schedule 10 to F(No.3)A 2010 (including the amendment made by sub-paragraph (1)) are taken to have come into force for the purposes of plastic packaging tax on the day on which this paragraph comes into force.

Commencement Information

I3 Sch. 15 para. 3 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409](#), [reg. 3](#)

Failure to make payment on time

- 4 In Schedule 56 to FA 2009, in the Table in paragraph 1 (penalty for failure to make payments on time)—

(a) after item 11A insert—

“11AA	Plastic packaging tax	Amount payable under regulations under section 61 of FA 2021	The date determined by or under regulations under section 61 of FA 2021 as the date by which the amount must be paid
11AB	Plastic packaging tax	Amount payable by virtue of secondary liability and assessment notice or joint and several liability under Schedule 9 to FA 2021	The date determined in accordance with Schedule 9 to FA 2021 as the date by which the amount must be paid”;

(b) after item 16A insert—

“16AA	Plastic packaging tax	Amount assessed under Schedule 10 to FA 2021	The date by which the amount would have been required to be paid if it had been shown in the return”.
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Commencement Information

I4 Sch. 15 para. 4 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409](#), [reg. 3](#)

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- 5 (1) In Schedule 11 to F(No.3)A 2010 (which prospectively amends Schedule 56 to FA 2009 (penalties for failure to make payments)), in paragraph 2—
- (a) in sub-paragraph (13)(a), in the substituted text of item 23 in the Table in paragraph 1 of Schedule 56 to FA 2009, in columns 1 and 2, for “ or 11A ” substitute “, 11A or 11B”;
 - (b) in sub-paragraph (14)(a), in the substituted text of item 24 in the Table in paragraph 1 of Schedule 56 to FA 2009, for “ or 11A ” substitute “, 11A or 11B”.
- (2) The amendments to Schedule 56 to FA 2009 made by Schedule 11 to F(No.3)A 2010 (including the amendments made by this paragraph) are taken to have come into force for the purposes of plastic packaging tax on the day on which paragraph 4 of this Schedule comes into force.

Commencement Information

I5 Sch. 15 para. 5 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Errors in documents

- 6 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, after the entry relating to the statement under section 1(1)(a) of the Petroleum Revenue Tax Act 1980, insert—

“Plastic packaging tax	Return under regulations under section 61 of FA 2021.”
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Commencement Information

I6 Sch. 15 para. 6 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Failure to disclose tax avoidance schemes

- 7 In Schedule 17 to F(No.2)A 2017 (disclosure of tax avoidance schemes: indirect taxes), in paragraph 2(1), after “landfill tax” insert— “ plastic packaging tax ”.

Commencement Information

I7 Sch. 15 para. 7 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Modifications

- 8 (1) Paragraph 16(1) of Schedule 41 to FA 2008 (penalties: failure to notify etc) has effect in its application to plastic packaging tax as if for “shall” there were substituted “ may ”.
- (2) The following provisions have effect in their application to plastic packaging tax as if in each case for “must” there were substituted “ may ”
- (a) paragraph 18(1) of Schedule 55 to FA 2009 (penalty for failure to make returns etc);

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- (b) paragraph 11(1) of Schedule 56 to FA 2009 (penalty for failure to make payments on time).

Commencement Information

I8 Sch. 15 para. 8 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

PART 2

MISCELLANEOUS

Provisional collection of plastic packaging tax

- 9 In section 1(1) of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions affecting income tax etc) after “digital services tax,” insert “ plastic packaging tax, ”.

Commencement Information

I9 Sch. 15 para. 9 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Isle of Man

- 10 In section 1(1) of the Isle of Man Act 1979 (common duties), at the end insert “; (g) plastic packaging tax chargeable under the law of the United Kingdom or the Isle of Man.”

Commencement Information

I10 Sch. 15 para. 10 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

HMRC powers to obtain information etc

- 11 (1) Schedule 36 to FA 2008 (powers to obtain information etc) is amended as follows.
 (2) In the Table in paragraph 61A (involved third parties), after item 12 insert—

- “13 A person involved (in Documents relating to Plastic packaging tax any capacity) in the matters in which the person production, or importation is or has been involved to or exportation from the United Kingdom, of packaging components (within the meaning of section 48 of FA 2021) or in connected activities

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- 14 A person involved (in any Documents relating to Plastic packaging tax” capacity) in the purchase matters in which the person or sale of plastic packaging is or has been involved components (within the meaning of section 48 of FA 2021) or of goods packaged in such components

- (3) In paragraph 63(1) (meaning of “tax”), after paragraph (i) insert—
“(iza) plastic packaging tax,”.

Commencement Information

I11 Sch. 15 para. 11 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Interest

- 12 In Schedule 53 to FA 2009 (late payment interest) after paragraph 11C insert—

“Plastic packaging tax due from unregistered persons

- 11D (1) This paragraph applies where an amount of plastic packaging tax is due from a person (P) in respect of a period during which P meets the liability condition but was not registered.
- (2) The late payment interest start date in respect of the amount is the date which would have been the late payment interest date in respect of that amount if P had been registered when P first became liable to be registered.
- (3) For the purposes of this paragraph P meets the “liability condition” at a particular time if—
- (a) at the end of the preceding month, the condition in section 55(2) (b) of FA 2021 (liability to register) is met in relation to P, or
 - (b) at that time, the condition in section 55(2)(a) of that Act is met in relation to P.”

Commencement Information

I12 Sch. 15 para. 12 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

Serial tax avoidance

- 13 In Schedule 18 to FA 2016 (serial tax avoidance), in paragraph 4(2), after “landfill tax” insert— “ plastic packaging tax ”.

Commencement Information

I13 Sch. 15 para. 13 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

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