

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, PART 2. (See end of Document for details)

SCHEDULES

SCHEDULE 15 **U.K.**

PLASTIC PACKAGING TAX: AMENDMENTS OF OTHER LEGISLATION

PART 2 **U.K.**

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

- I1** Sch. 15 para. 9 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
I2 Sch. 15 para. 9 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

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

- I3** Sch. 15 para. 10 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
I4 Sch. 15 para. 10 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

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

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section 48 of FA 2021) or in connected activities

- 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

- I5** Sch. 15 para. 11 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
I6 Sch. 15 para. 11 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

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

- I7** Sch. 15 para. 12 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
I8 Sch. 15 para. 12 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

Serial tax avoidance

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

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Commencement Information

I9 Sch. 15 para. 13 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)

I10 Sch. 15 para. 13 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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