



Finance Act 2021

2021 CHAPTER 26

PART 2

PLASTIC PACKAGING TAX

Charging of plastic packaging tax

45 Rate

- (1) Plastic packaging tax is charged at the rate of [^{F1}£217.85] per metric tonne of chargeable plastic packaging components of a single specification.
- (2) The amount charged on part of a tonne is the proportionately reduced amount.

Textual Amendments

- F1** Sum in s. 45(1) substituted (with effect in accordance with s. 31(2) of the amending Act) by [Finance Act 2024 \(c. 3\), s. 31\(1\)](#)

Modifications etc. (not altering text)

- C1** Pt. 2 modified (1.4.2022) by [The Plastic Packaging Tax \(Descriptions of Products\) Regulations 2021 \(S.I. 2021/1417\)](#), regs. 1, [3-5](#)

Commencement Information

- I1** [S. 45](#) in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- I2** [S. 45](#) in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

Status:

Point in time view as at 22/02/2024.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Section 45.