



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 6

OTHER TAXES

Environmental taxes

329 Rate of plastic packaging tax

- (1) In section 45(1) of FA 2021 (rate of plastic packaging tax), for “£200” substitute “£210.82”.
- (2) The amendment made by this section has effect in relation to packaging components produced in, or imported into, the United Kingdom on or after 1 April 2023.