
STATUTORY INSTRUMENTS

2023 No. 622

PLASTIC PACKAGING TAX

**The Plastic Packaging Tax (General)
(Amendment) Regulations 2023**

<i>Made</i>	- - - -	<i>8th June 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th June 2023</i>
<i>Coming into force</i>	- -	<i>1st July 2023</i>

The Commissioners for His Majesty's Revenue and Customs, in exercise of the powers conferred by section 53 of the Finance Act 2021(1), make the following Regulations.

(1) [2021 c. 26](#), Part 2 was commenced (with the exception of section 68(3)) by the Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations 2021 ([S.I. 2021/1409 \(C. 79\)](#)), for the purpose of making any regulations under that Part with effect from 10th December 2021. Part 2 was amended by Schedule 12 to the Finance Act 2022 ([c. 3](#)) and modified by the Plastic Packaging Tax (Descriptions of Products) Regulations 2021 ([S.I. 2021/1417](#)).