

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(a), make the following Regulations.

Citation and commencement

1. These Regulations may be cited as the Plastic Packaging Tax (General) (Amendment) Regulations 2023 and come into force on 1st July 2023.

Amendment of the Plastic Packaging Tax (General) Regulations 2022

2. In regulation 34(2) of the Plastic Packaging Tax (General) Regulations 2022(b) (Form, manner and content of returns etc.: tax credits), for sub-paragraph (f) substitute—

“(f) for tax credits claimed by and under section 53 of the Act—

- (i) the total value of tax credits claimed in respect of plastic packaging tax which arose during the same accounting period; and
- (ii) the total value of tax credits claimed in respect of plastic packaging tax which arose in a previous accounting period;”.

Justin Holliday
Myrtle Lloyd

8th June 2023

Two of the Commissioners for His Majesty’s Revenue and Customs

(a) 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).

(b) S.I. 2022/117.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st July 2023, amend the Plastic Packaging Tax (General) Regulations 2022 (S.I. 2022/117) (“the PPT Regulations”) in order to make a change to the way in which tax credits are claimed in respect of plastic packaging tax.

Regulation 1 provides for citation and commencement.

Regulation 2 replaces regulation 34(2)(f) of the PPT Regulations. It specifies how a liable person who wants to claim a tax credit in respect of plastic packaging tax should make that claim in a return.

A Tax Information and Impact Note covering this instrument was published on 20th July 2021 and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

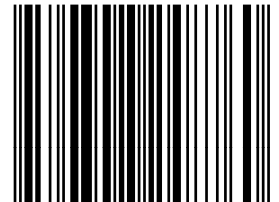
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