
STATUTORY INSTRUMENTS

2021 No. 1409 (C. 79)

PLASTIC PACKAGING TAX

The Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations 2021

Made - - - - 10th December 2021

The Treasury make these Regulations in exercise of the powers conferred by sections 104(3) and (4), 106(2) and (3) and 107(2) and (3) of the Finance Act 2009⁽¹⁾ and section 85 of the Finance Act 2021⁽²⁾.

Citation

1. These Regulations may be cited as The Finance Act 2021, Part 2 etc. (Plastic Packaging Tax) (Appointed Day) Regulations 2021.

Appointed Day – Finance Act 2009

2. 1st April 2022 is the appointed day on which —
- (a) sections 101 and 102 of the Finance Act 2009 come into force for the purposes of plastic packaging tax and penalties assessed in relation to that tax; and
 - (b) Schedules 55 and 56⁽³⁾ of that Act come into force in relation to plastic packaging tax.

Appointed Day – Finance Act 2021

3. 10th December 2021 is the appointed day on which Part 2 of the Finance Act 2021, other than section 68(3) of that Act, comes into force for the purpose of making any regulations under that Part.
4. 1st April 2022 is the appointed day on which Part 2 of the Finance Act 2021, other than sections 68(1), (2) and (4) and 80(7)(e) of that Act, comes into force for all other purposes.

(1) 2009 c.10.
(2) 2021 c. 26. There are prospective amendments to Part 2 of the Finance Act 2021 contained in the Finance (No. 2) Bill 2021. Those will come into force on Royal Assent should that Bill be enacted.
(3) Schedules 55 and 56 are amended by Schedules 10 and 11 to the Finance (No. 3) Act 2010 (2010 c.33) and paragraphs 2 and 4 of Schedule 15 to the Finance Act 2021. The amendments under the Finance (No. 3) Act 2010 are commenced on 1st April 2022 by virtue of paragraphs 3(2) and 5(2) of Schedule 15 to the Finance Act 2021.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

10th December 2021

Alan Mak
Rebecca Harris
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations set out the appointed day on which the interest and penalties regime in Finance Act 2009 (c. 10) come into force for the purposes of plastic packaging tax.

They also set out appointed days for the commencement of regulation-making powers for the purposes of plastic packaging tax contained in the Finance Act 2021, and for the commencement of most other aspects of the tax, including the charge to the tax.

A Tax Information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are appointed day regulations.