

(3) The Commissioners may prescribe that such applications are to be given electronically, subject to such exceptions as they may prescribe.

Other applications and notifications

52.—(1) Applications under paragraph 5(1) of Schedule 13 to the Act(**a**) must be made in writing to the Commissioners and include such information as they may prescribe.

(2) A notification under paragraph 11 of Schedule 13 to the Act(**b**) must be made in writing to the Commissioners and include such information and particulars as they may prescribe.

(3) The notification required by paragraph (2) must be received by the Commissioners no later than 30 days from the day that—

- (a) any member becomes aware that it ceases to be eligible under paragraph 11(1) of Schedule 13 to the Act; or
- (b) the representative member ceases to have an established place of business in the United Kingdom.

Corrections to applications and notifications

53.—(1) A person who has made an application or notification to the Commissioners under this Part must notify them of any information they have given which is, or becomes, inaccurate.

(2) A notification under paragraph (1) must be—

- (a) given to the Commissioners within a period of 30 days beginning with the day after the person discovers that the original notification is or has become inaccurate; and
- (b) made in such form and manner as the Commissioners may prescribe.

PART 9

Miscellaneous matters

CHAPTER 1

Partnerships and other unincorporated bodies

Unincorporated bodies: general

54.—(1) Anything done or required to be done by or under the Act in respect of a business which is carried on by a partnership or another unincorporated body may be done in the name of that firm or body.

(2) Nothing in paragraph (1) affects any requirement by or under the Act that is the responsibility of a person listed in regulations 55(2) or 57(2).

Partnerships: compliance with requirements

55.—(1) This regulation applies for determining by what person anything required to be done by or under the Act is to be done where, apart from this regulation, that requirement would fall on persons carrying on business in partnership.

(2) Any such requirement shall be the joint and several responsibility of every partner.

(3) Compliance with such a requirement by at least one of the partners shall suffice as compliance by all of them.

(a) Paragraph 5(1) of Schedule 13 to the Act relates to applications to modify an existing group treatment.

(b) Paragraph 11 of Schedule 13 to the Act concerns notifications where a body treated as a member of a group ceases to be eligible to be a member of a group.

(4) In the case of a partnership whose principal place of business is in Scotland, compliance by a person duly authorised by the partnership shall suffice as compliance by the partners.

Partnerships: changes of partners etc.

56.—(1) Without prejudice to section 36 of the Partnership Act (rights of persons dealing with firm against apparent members of firm), where—

- (a) persons have been carrying on in partnership any business in the course or furtherance of which any chargeable plastic packaging component has been produced or imported; and
- (b) a person ceases to be a member of the firm,
that person shall be regarded for the purposes of the Act (including paragraph (5) of this regulation) as continuing to be a partner until the day on which the change in the partnership is notified to the Commissioners.

(2) Without prejudice to section 16 of the Partnership Act (notice to acting partner to be notice to the firm), any notice, whether of assessment or otherwise, which—

- (a) is addressed to a firm by the name in which it is registered; and
- (b) is served in accordance with provisions by or under the Act,
shall be treated for purposes by or under the Act, as served on the firm and, accordingly, where paragraph (3) applies, as served also on the former partner.

(3) Where a person ceases to be a member of a firm during an accounting period (or is treated as so ceasing by virtue of paragraph (1)) any notice, whether of assessment or otherwise, which—

- (a) is served on the firm for the purposes of any provision by or under the Act; and
- (b) relates to, or to any matter arising in, that period or any earlier period during the whole or part of which the person was a member of the firm,
shall be treated as also served on that person.

(4) Subject to paragraph (5), nothing in this regulation shall affect the extent to which, under section 9 of the Partnership Act (liability of partners), a partner is liable for plastic packaging tax owed by the firm.

(5) Where a person is a partner in a firm during part only of an accounting period, their personal liability for plastic packaging tax incurred by the firm in respect of chargeable plastic packaging produced or imported in that period will include, but must not exceed, such proportion of the firm's liability as may be just and reasonable in the circumstances.

(6) In this regulation, “the Partnership Act” means the Partnership Act 1890(a).

Other unincorporated bodies

57.—(1) This regulation applies for determining by what persons anything required to be done by or under the Act is to be done where, apart from this regulation, that requirement would fall on persons carrying on business together as an unincorporated body other than a partnership.

(2) Any such requirement shall be the joint and several liability of—

- (a) every person holding office in that body as president, chairman, treasurer, secretary or other similar office;
- (b) if there is no such office holder, every person who is a member of a committee by which the affairs of that body are managed; or
- (c) if there is no such member, every person carrying on that business.

(3) Compliance with such a requirement by one or more of the persons referred to in paragraph (2) shall suffice as compliance with that requirement by all of them.

(a) 1890 c.39.

CHAPTER 2

Death, incapacity etc.

Death, incapacity or insolvency

58.—(1) Paragraph (2) applies where a person (“T”) is registered under section 56(3) of the Act for the purposes of plastic packaging tax—

- (a) where T is an individual, they have died or become incapacitated;;or
- (b) where T is subject to an insolvency procedure, and
in this regulation, the business of T is the business of producing or importing finished plastic packaging components.

(2) The person (“P”) who—

- (a) where T is an individual, carries on the business of T on behalf of, or in succession to, T;;
or
- (b) acts as the insolvency practitioner in relation to the business of T,
must notify the Commissioners of that fact no later than 21 days after the date on which P proceeded to carry on the business or proceeded to act as described in relation to the business.

(3) A notification under paragraph (2) must be in writing and include—

- (a) evidence (including the date) of the death of T, details of when and in what manner T became incapacitated, or of the date when T first became subject to an insolvency procedure and the nature of that procedure;
- (b) evidence of P’s authority to carry on, or act in relation to, the business.

(4) A failure by P to comply with paragraph (2) is to be treated as if it were a failure by P to comply with section 56(1) of the Act.

(5) The Commissioners may treat P as if they were T for the purposes of plastic packaging tax for a period of up to 6 months beginning with the day by which notification under paragraph (2) is required.

(6) The Commissioners may extend the period in paragraph (5) by notice in writing to P for such additional period as they see fit.

(7) In this regulation—

- (a) “insolvency practitioner” means—
 - (i) a trustee in bankruptcy;
 - (ii) in Scotland, a trustee (or interim trustee) in the sequestration of a person’s estate under the Bankruptcy (Scotland) Act 2016(a);
 - (iii) a liquidator;
 - (iv) a receiver;
 - (v) an administrator; or
 - (vi) anyone acting in an equivalent capacity in respect of an insolvency procedure;
- (b) “insolvency procedure” means—
 - (i) in respect of an individual in Scotland, the sequestration of that person’s estate under the Bankruptcy (Scotland) Act 2016; or
 - (ii) in any other case, bankruptcy, winding-up, receivership, administration or an equivalent procedure, including under the law of a jurisdiction outside the United Kingdom.

Transfers of going concerns

59.—(1) Where—

- (a) a business carried on by a person (“P”) who is registered under section 56 of the Act is transferred to another person (“T”) as a going concern;
- (b) the registration of P has not been cancelled under section 57 of the Act;
- (c) the transfer requires that P’s registration be cancelled and that T be registered for plastic packaging tax under section 56 of the Act; and
- (d) an application is made by P or T in writing to the Commissioners notifying them of the transfer and its date,

the Commissioners may, with effect from the day of the transfer, cancel the registration of P and register T in their place with the registration number previously allocated to P.

(2) Where the Commissioners cancel the registration of P and register T in their place—

- (a) any duties and liabilities of P existing at the day of the transfer to make a return or to pay plastic packaging tax shall become the duty and liability of T;
- (b) any right of P, whether or not existing at the date of transfer, to a tax credit or repayment by or under the Act shall become the entitlement of T; and
- (c) any other provision or circumstances by or under the Act, relating to plastic packaging tax, that applied to P before P’s registration was cancelled (or any such provision or circumstances that continues to apply to P after the cancellation) shall apply to T.

	<i>Name</i>
	<i>Name</i>
Date	Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations make provision for plastic packaging tax, introduced by Part 2 of the Finance Act 2021 (c. 26) (“the Act”).

Regulation 1 provides for commencement, regulation 2 gives definitions used in the Regulations and regulation 3 defines the term “prescribed”.

Regulation 4 lists the substances that must be measured to determine whether a packaging component that contains plastic is a plastic packaging component in accordance with section 48(3) of the Act.

Regulation 5 sets out how to the Commissioners may be satisfied that a packaging component containing plastic is not a plastic packaging component.

Regulation 6 requires a person to have “sufficient evidence” that plastic is recycled plastic and for the Commissioners to prescribe what this constitutes.

Regulation 7 sets out the calculation a person liable to register must carry out to determine the recycled plastic content of a plastic packaging component.

Regulation 8 makes provision about the term “substantial modification” for the purposes of determining when a plastic packaging component is finished.

Regulation 9 sets out the scope of Part 3, Chapter 1.

Regulation 10 requires “sufficient evidence” to be kept if the direct export condition ceases to be met.

Regulation 11 specifies the further conditions that apply for the direct export condition (see section 51 of the Act) to be met.

Regulation 12 requires the Commissioners to prescribe what “sufficient evidence” means for the purposes of Part 3, Chapter 1.

Regulation 13 lists definitions used in Part 3, Chapter 2. Regulation 14 provides for the cases in which a liable person is entitled to a tax credit. Regulation 15 sets out the procedure for claiming a tax credit.

Regulation 16 provides for what amounts to “sufficient evidence” in order to make a claim for a tax credit. Regulation 17 sets out records required to be kept in relation to claims for tax credits.

Regulation 18 provides for the payment by the Commissioners of tax credits. Regulation 19 provides that a person must repay a tax credit to which they are not entitled or to which they have ceased to be entitled.

Regulation 20 sets out the entitlements to tax credits where a person becomes a member of a group. It also allows the Commissioners to prescribe when tax credits may be claimed by a person who ceases to carry on a business or is no longer liable to pay the tax.

Regulation 21 requires the Commissioners to prescribe the form and manner of a notification of liability to be registered (under section 56 of the Act). It also sets out the information that must be included in such a notification.

Regulation 22 provides the circumstances when a person must notify the Commissioners of any corrections to the register and for the register to be corrected by the Commissioners as they see fit.

Regulation 23 provides the application and definitions used in Part 4, Chapter 2 for the measurement of weight. Regulation 24 specifies the time by reference to which weight should be measured for the purposes of the Act and these Regulations.

Regulation 25 permits the Commissioners to agree a method for measuring weight of any thing for the purposes of the tax. Regulation 26 requires the Commissioners to prescribe specified rules for measuring weight where an agreed method is not used, not complied with, or that method does not apply.

Regulation 27 requires re-weighing in certain circumstances.

Regulation 28 sets out the records to be kept in relation to weighing.

Regulation 29 allows the Commissioners to determine the weight of any thing to the best of their judgement in certain circumstances and substitute their determination for any measurement or calculation of weight made by any person.

Regulation 30 applies the regulations on accounting and returns under Part 4, Chapter 3 to persons liable to be registered for the tax.

Regulation 31 sets out the accounting periods which apply to the tax.

Regulation 32 provides for when payment of the tax must be made and for the Commissioners to prescribe the method by which payment must be made.

Regulation 33 requires persons liable to be registered for the tax to make a return to the Commissioners for each accounting period and provides for the day by which returns must be made.

Regulation 34 requires the Commissioners to prescribe the form, manner and contents of a return.

Regulation 35 requires errors in a return to be corrected as prescribed by the Commissioners and sets out the date by which this must be done.

Regulation 36 requires persons liable to be registered for the tax to keep accounts for each accounting period and provides for the contents of those accounts and the period for which accounts must be preserved.

Regulation 37 provides for the period for which records required to be kept by or under the Act must be preserved.

Regulation 38 gives the definitions used in Part 6. Regulation 39 provides for the form and content of claims for the repayment of overpaid tax.

Regulations 40 and 41 set out the provisions that must be included in reimbursement arrangements made by the claimant of a repayment claim for the arrangements be considered for the purposes of unjust enrichment (a defence by the Commissioners under paragraph 8(2) of Schedule 10 of the Act). Regulation 42 requires payments under these reimbursement arrangements to be made within a certain period.

Regulation 43 sets out records required to be kept and produced for reimbursement arrangements.

Regulation 44 provides for the undertakings that must be given to the Commissioners for reimbursement arrangements.

Regulation 45 gives the definitions used in Part 7, Chapter 1. Regulation 46 provides for the factors the Commissioners may take into account in considering whether they may give a secondary liability and assessment notice (under paragraph 2(1) of Schedule 9 to the Act).

Regulation 47 provides the form and manner of an application to revoke a secondary liability and assessment notice and the information that must be supplied.

Regulation 48 gives the definitions used in Part 7, Chapter 2. Regulation 49 provides for the factors the Commissioners may take into account in considering whether they may give a joint and several liability notice (under paragraph 10(1) of Schedule 9 to the Act).

Regulation 50 provides the form and manner of notifications and applications to revoke a joint and several liability notice and the information that must be supplied.

Regulation 51 requires the Commissioners to prescribe the form and manner for applications for group treatment. It also sets out the content of the declaration that must be made by the representative member.

Regulation 52 provides the form for other applications and notifications relating to group treatment.

Regulation 53 requires inaccuracies in an application or notification relating to group treatment to be corrected as prescribed by the Commissioners and sets out the date by which this must be done.

Regulation 54 provides that anything required to be done under the Act by a partnership or unincorporated body may be done in the name of that firm or body. This does not affect the legal responsibilities of partners or members etc. of unincorporated bodies.

Regulation 55 provides that anything required to be done by or under the Act is the joint and several responsibility of every partner, in the case of partnerships.

Regulation 56 sets out the treatment of partners where there has been a change in the membership of the partnership.

Regulation 57 sets out, for an unincorporated body other than a partnership, who will be held joint and severally responsible for anything required to be done by or under the Act.

Regulation 58 makes provision for the death, incapacity or insolvency of a person registered for the purposes of plastic packaging tax.

Regulation 59 provides for the position when a business is transferred as a going concern to another person.

A Tax Information and Impact Note covering this instrument was published on [****] and is available on the website at [URL]