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STATUTORY INSTRUMENTS

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**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.

**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(2) (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;”.

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(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).

(2) S.I. 2022/117.

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**Status:** This is the original version (as it was originally made).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

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8th June 2023

*Justin Holliday*  
*Myrtle Lloyd*  
Two of the Commissioners for His Majesty's  
Revenue and Customs

## 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.