



PLASTIC PACKAGING TAX (APPLICATION) ORDER 2021

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Statutory Document No. 20XX/XXXX



Customs and Excise Act 1993

PLASTIC PACKAGING TAX (APPLICATION) ORDER 2021

Approved by Tynwald:

Coming into Operation in accordance with article 2

The Treasury makes the following Order under section 1(3)(d) of the Customs and Excise Act 1993.

1 Title

This Order is the Plastic Packaging Tax (Application) Order 2021.

2 Commencement

This Order comes into operation on 1 April 2022¹.

3 Application and effect

- (1) This applied legislation applies to the Island, as part of the law of the Island, subject to the exceptions, adaptations and modifications contained in the Schedule to this Order.
- (2) In this Order, “the applied legislation” means Part 2 (sections 42 to 85) of, and Schedules 9 to 14 to, the Finance Act 2021 (an Act of Parliament)².
- (3) Paragraph 16(1) of Schedule 41 to Finance Act 2008 (penalties: failure to notify etc), as it has effect in the Island³, has effect in its application to plastic packaging tax as if for “shall” there were substituted “may”.

¹ Section 3(1) of the Customs and Excise Act 1993 provides that an order made under section 1 shall be laid before Tynwald as soon as is practicable after it is made (and in any case not later than the second sitting of Tynwald following the making of the order) and if at the sitting at which it is laid Tynwald fails to approve the order it shall cease to have effect.

² 2021 c.26 (of Parliament).

³ Schedule 41 to Finance Act 2008 (of Parliament) was applied to the Island by SD 638/08, as amended by SD 239/10, SD 0579/12, SD 0665/12, SD 0301/13, SD 2019/0051 and SD 2019/0083.

- (4) The following provisions have effect in their application to plastic packaging tax as if in each case for “must” there were substituted “may” —
- (a) paragraph 18(1) of Schedule 55 to the Finance Act 2009 (of Parliament), as it has effect in the Island⁴, (penalty for failure to make returns etc); and
- (a) paragraph 11(1) of Schedule 56 to the Finance Act 2009 (of Parliament), as it has effect in the Island⁵, (penalty for failure to make payments on time).

4 Amendment of the Customs and Excise Acts (Application) Order 1979

- (1) The Customs and Excise Acts (Application) Order 1979⁶ is amended as follows.
- (2) In the Arrangement of Articles, after the entry relating to Schedule 21D⁷ insert —
- | | |
|------------|---|
| <p>21E</p> | <p>Application of Part 2 (sections 42 to 85) of, and Schedules 9 to 14 to, the Finance Act 2021 (c.26) to the Island. 21.</p> |
|------------|---|
- (3) In Part IIIA (post-1979 Acts of Parliament applied to the Island) of Schedule 1 (UK legislation applied by the order), after the entry relating to Schedule 21D, insert —
- | | |
|------------|--|
| <p>21E</p> | <p>The Finance Act 2021 (c.26) Part 2 (sections 42 to 85) and Schedules 9 to 14.</p> |
|------------|--|
- (4) In Schedule 21 (application of Schedule 24 to the Finance Act 2007 (c.11), as amended by Schedule 40 to the Finance Act 2008 (c.9), to the Island)⁸, in the entry relating to paragraph 1 (error in taxpayer’s document), in the substituted Table, after the entry relating to Soft drinks industry levy, insert —
- | | |
|------------------------------|--|
| <p>Plastic packaging tax</p> | <p>Return under regulations under section 61 of the Finance Act 2021 (of Parliament), as it has effect in the Island 21.</p> |
|------------------------------|--|

⁴ Schedule 55 to Finance Act 2009 was applied to the Island by SD 186/11, which has been amended by SD 0665/12, SD 0301/13, SD 2015/0191 and SD 2019/0051.

⁵ Schedule 56 to Finance Act 2009 was applied to the Island by SD 186/11, which has been amended by SD 0665/12, SD 0301/13, SD 2015/0191 and SD 2019/0051.

⁶ GC 38/79, as amended.

⁷ Schedule 21D to the Customs and Excise Acts (Application) Order 1979 was inserted by SD 2021/0220.

⁸ Schedule 21 to the Customs and Excise Acts (Application) Order 1979 was inserted by SD 638/08, as amended by SD 217/09, SD 0665/12, SD 0301/13, SD 2018/0025 and SD 2019/0051.

- (5) In Part 2 of Schedule 21A (application of Schedule 36 to the Finance Act 2008 (c.9) to the Island), in the entry relating to paragraph 63(1) (meaning of “tax”), for paragraph (aa), substitute —
- ▮(aa) After paragraph (d), insert —
 - ▮(da) soft drinks industry levy,
 - (db) plastic packaging tax, ▮. ▮.
- (6) Part 3 of Schedule 21A (application of Schedule 41 to the Finance Act 2008 (c.9) to the Island)⁹ is amended as follows —
- (a) in the entry relating to paragraph 1 (penalties: failure to notify and certain VAT and excise wrongdoing), after paragraph (r) insert —
- ▮(s) after the entry relating to soft drinks industry levy insert the following entry —

▮ Plastic packaging tax	Obligation under section 56 of Finance Act 2021 (of Parliament), as it has effect in the Island (obligation to give notice of liability to be registered) ▮. ▮.
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- (b) in the entry relating to paragraph 7 (potential lost revenue), for paragraph (e) substitute —
- ▮(e) in sub-paragraph (9) —
 - (i) omit the words from “insurance” to “landfill tax or”; and
 - (ii) following “air passenger duty” insert ▮ or plastic packaging tax ▮; ▮.
- (7) After Schedule 21D, insert —
- ▮ SCHEDULE 21E**

EXCEPTIONS, ADAPTATIONS AND MODIFICATIONS SUBJECT TO WHICH PART 2 (SECTIONS 42 TO 85) OF, AND SCHEDULES 9 TO 14 TO, THE FINANCE ACT 2021 (C.26 OF PARLIAMENT) SHALL HAVE EFFECT IN THE ISLAND ▮
- (8) Following the new heading inserted by paragraph (7), insert the exceptions, adaptations and modifications to Part 2 (sections 42 to 85) of, and Schedules 9 to 14 to, the Finance Act 2021, contained in the Schedule to this Order.

⁹ Schedule 21A to the Customs and Excise Acts (Application) Order 1979 was inserted by SD 638/08, as amended by SD 239/10, SD 0579/12, SD 0665/12, SD 0301/13, SD 2019/0051 and SD 2019/0083.

5 Amendment of Customs and Excise Acts (Application) Order 2011

- (1) The Customs and Excise Acts (Application) Order 2011¹⁰ is amended as follows.
- (2) In Schedule 1 (exceptions, adaptations and modifications subject to which Schedule 55 to the Finance Act 2009 (c.10 of Parliament) shall have effect in the Island) –

- (a) in the entry relating to paragraph 1, in the third column, in the substituted table, after item 13, insert –

14	Plastic packaging tax	Return under regulations under section 61 of Finance Act 2021 (of Parliament), as it has effect in the Island;	and
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- (b) in the entry relating to paragraphs 13A to 13J (amount of penalty), in the third column, in the inserted entry relating to paragraph 13A, for “1 to 13” substitute **1 to 14**.

- (3) In Schedule 2 (exceptions, adaptations and modifications subject to which Schedule 56 to the Finance Act 2009 (c.10 of Parliament) shall have effect in the Island) –

- (a) in the entry relating to paragraph 1 (penalty for failure to pay tax), after item 11A in the substituted table insert –

11B	Plastic packaging tax	Amount payable under regulations under section 61 of Finance Act 2021 (of Parliament), as it has effect in the Island	The date determined by or under regulations under section 61 of Finance Act 2021 (of Parliament), as it has effect in the Island, as the date by which the amount must be paid
11C	Plastic packaging tax	Amount payable by virtue of secondary liability and assessment notice or joint and several liability notice under Schedule 9 to Finance Act 2021 (of Parliament), as it	The date determined in accordance with Schedule 9 to Finance Act 2021 (of Parliament), as it has effect in the Island, as the date by which the

¹⁰ SD 186/11, which has been amended by SD 0665/12, SD 0301/13, SD 2015/0191 and SD 2019/0051.

		has effect in the Island	amount must be paid
11D	Plastic packaging tax	Amount assessed under Schedule 10 to Finance Act 2021 (of Parliament), as it has effect in the Island	The date by which the amount would have been required to be paid if it had been shown in the return ¹¹ ;

- (b) in the entry relating to paragraph 1 (penalty for failure to pay tax), in the substituted table, in item 13, in columns 1 and 2, for “11” substitute ~~11C~~^{11D}; and
- (c) in the entry relating to paragraph 1 (penalty for failure to pay tax), in the substituted Table, in item 14, for “11” substitute ~~11C~~^{11D}.

6 Amendment to the Customs and Excise Acts (Interest Rate) (Application) Order 2011

- (1) The Customs and Excise Acts (Interest Rate) (Application) Order 2011¹¹ is amended as follows.
- (2) In Schedule 2 (exceptions, adaptations and modifications subject to which Schedules 53 and 54 to the Finance Act 2009 (c.10 of Parliament) shall have effect in the Island), after the entry relating to Schedule 53, paragraph 11C (soft drinks industry levy due from unregistered persons), insert –

11C Schedule 53, Paragraph 11D	Plastic packaging tax due from unregistered persons	After paragraph 11C, insert – 11C <i>Plastic packaging tax due from unregistered persons</i>
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- 11D (1) This paragraph applies where an amount of plastic packaging tax is due from a person (P) in respect of a period during which P meets the liability condition but was not registered.
- (2) The late payment interest start date in respect of the amount is the date which would have been the late payment interest

¹¹ SD 0919/11, amended by SD 2019/0051.

date in respect of that amount if P had been registered when P first became liable to be registered.

- (3) For the purposes of this paragraph P meets the “liability condition” at a particular time if –
- (a) at the end of the preceding month, the condition in section 55(2)(b) of Finance Act 2021 (of Parliament), as it has effect in the Island) (liability to register) is met in relation to P, or
 - (b) at that time, the condition in section 55(2)(a) of that Act is met in relation to P. **22. 22.**

7 Amendment to the Customs and Excise Acts (Disclosure of Tax Avoidance Schemes) (Application) Order 2021

- (1) The Customs and Excise Acts (Disclosure of Tax Avoidance Schemes) (Application) Order 2021¹² is amended as follows.
- (2) In the Schedule (exceptions, adaptations and modifications subject to which Schedule 17 to the Finance (No. 2) Act 2017 (c.32 of Parliament) shall have effect in the Island), in the entry relating to paragraph 2, in the substituted text for paragraph 2(1), after “soft drinks industry levy,”, insert **66** plastic packaging tax, **22**.

¹² SD 2021/0220.

MADE

A L CANNAN

Minister for the Treasury

SCHEDULE

[Article 4(5)]

SCHEDULE 21E

**EXCEPTIONS, ADAPTATIONS AND MODIFICATIONS SUBJECT TO WHICH
PART 2 (SECTIONS 42 TO 85) OF, AND SCHEDULES 9 TO 14 TO, THE FINANCE
ACT 2021 (C.26 OF PARLIAMENT) SHALL HAVE EFFECT IN THE ISLAND**

1 General modifications

- (1) For “Commissioners”, wherever occurring, substitute **the Treasury**.
- (2) Unless elsewhere specified in paragraph 2, for “HMRC”, wherever occurring, substitute **the Treasury**.

2 Specific modifications

<u>Provision of the Act</u>	<u>Subject matter</u>	<u>Exception, adaptation or modification</u>
42	Plastic packaging tax	In subsection (2), for “are”, substitute is .
43	Charge to plastic packaging tax	In subsection (1), for “United Kingdom”, in both places, substitute Isle of Man .
50	Time of importation	(1) For “United Kingdom”, in both places, substitute Isle of Man . (2) In subsection (1)(a), for “section 1(1) of CEMA 1979”, substitute section 184(1) of CEMA 1986 .
51	Plastic packaging components intended for export	(1) For “United Kingdom”, wherever occurring, substitute Isle of Man . (2) In subsection (3), for “are”, substitute is . (3) In subsection (3), in the opening words, for “they”, substitute it . (4) In subsection (3)(a), for “they are”, substitute it is . (5) In subsection (6)(a), for “regulation 3(2)(c) of the Packaging (Essential Requirements) Regulations 2015 (S.I. 2015/1640)”, substitute section 52(1)(a) . (6) In subsection (7), for “Isle of Man”, substitute United Kingdom .
52	Exempt plastic packaging components	(1) In subsection (1), for “United Kingdom”, substitute Isle of Man . (2) For subsection (1)(a), substitute —

		<p> 3(a) transport packaging or tertiary packaging that is to say packaging conceived so as to facilitate handling and transport of a number of sales units or grouped packagings in order to prevent physical handling and transport damage, 2. </p> <p> (3) In subsection (3), for “CEMA 1979 (see section 1 of that Act)”, substitute 3CEMA 1986 (see section 184 of that Act) 2. </p> <p> (4) For subsection (5), substitute — </p> <p> 3(5) In subsection (4) — </p> <p style="padding-left: 40px;"> “immediate packaging”, in relation to a medicinal product, means the container or other form of packaging immediately in contact with the medicinal product; </p> <p style="padding-left: 40px;"> “medicinal product” means — </p> <p style="padding-left: 80px;"> (a) any substance or combination of substances presented as having properties of preventing or treating disease in human beings; or </p> <p style="padding-left: 80px;"> (b) any substance or combination of substances that may be used by or administered to human beings with a view to — </p> <p style="padding-left: 120px;"> (i) restoring, correcting or modifying a physiological function by exerting a pharmacological, immunological or metabolic action; or </p> <p style="padding-left: 120px;"> (ii) making a </p>
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		medical diagnosis. 22 .
53	Tax credits	In subsection (1)(a), for “United Kingdom”, substitute 23 Isle of Man 22 .
54	The register	(1) In subsection (2), for “think”, substitute 23 thinks 22 . (2) In subsection (3), for “they think”, substitute 23 it thinks 22 . (3) In paragraph (7), in the definition of “data protection legislation”, for “section 3(9) of the Data Protection Act 2018”, substitute 23 regulation 5(1) of the GDPR and LED Implementing Regulations 2018 (of Tynwald) ¹³ 22 .
56	Notification of liability and registration	In paragraph (3), for “are”, substitute 23 is 22 .
57	Cancellation of registration	(1) In subsections (3) and (4), for “they are”, in both places, substitute 23 it is 22 . (2) In subsection (9), for “they reasonably believe”, substitute 23 it reasonably believes 22 .
60	Measurement of weight etc	In paragraph (2)(e), for “their”, substitute 23 its 22 .
63	Records	In subsection (5), for “they have”, substituted 23 it has 22 .
65	Security for tax	In subsection (2), for “they consider”, substitute 23 it considers 22 .
69	Tax representatives of non-resident taxpayers	(1) In subsections (1), (7) and (8), for “United Kingdom”, wherever occurring, substitute 23 Isle of Man 22 . (2) In paragraph (2)(e), for “their”, substitute 23 its 22 .
72	Prevention of artificial separation of business activities: directions	(1) In subsection (2), in the opening words, for “they are”, substitute 23 it is 22 . (2) In subsection (2)(c), for “section 1122 of CTA 2010”, substitute 23 section 119C of the Income Tax Act 1970 (of Tynwald) ¹⁴ 22 .
74	Death, incapacity or insolvency of person carrying on a business:	In subsection (2)(c), for “think”, substitute 23 thinks 22 .

¹³ SD 2018/0145.

¹⁴ AT 3 of 1970.

	regulations	
75	Transfer of business as a going concern: regulations	In subsection (2)(e), for “think”, substitute “thinks” .
76	United Kingdom: import and export of chargeable plastic packaging components	<p>(1) In the Heading, for “Isle of Man”, substitute “United Kingdom”.</p> <p>(2) For “United Kingdom”, wherever occurring, substitute “Isle of Man”.</p> <p>(3) In subsections (1) and (5), for “Isle of Man”, wherever occurring, substitute “United Kingdom”.</p> <p>(4) In subsection (6), for “Isle of Man, section 8 of the Isle of Man Act 1979 (removal of goods from the Isle of Man)”, substitute “United Kingdom, section 182 of CEMA 1986 (removal of goods from the United Kingdom to Island)”.</p>
77	Fraudulent evasion	<p>(1) For subsection (3), substitute —</p> <p>(3) A person guilty of an offence under this section is liable —</p> <p>(a) on summary conviction, to custody for a term not exceeding 12 months, or a fine not exceeding £20,000 or (if greater) three times the total of the amounts of plastic packaging tax that were, or were intended to be, evaded, or both;</p> <p>(b) on conviction on information, to custody for a term not exceeding 7 years, or a fine, or both. .”</p> <p>(2) Omit subsection (6).</p>
78	Misstatements	<p>(1) For subsection (3), substitute —</p> <p>(3) A person guilty of an offence under this section is liable (subject to subsection (4)) —</p> <p>(a) on summary conviction, to custody for a term not exceeding 6 months, or a fine not exceeding £20,000, or both;</p> <p>(b) on conviction on information, to custody for a term not</p>

		<p>exceeding 7 years, or a fine, or both. 22.</p> <p>(2) In subsection (4), omit the words “or the statutory maximum (as the case may be)”.</p>
79	Conduct involving evasions or misstatements	<p>(1) For subsection (3), substitute —</p> <p>23(3) A person guilty of an offence under this section is liable (subject to subsection (4)) —</p> <p>(a) on summary conviction, to custody for a term not exceeding 6 months, or a fine not exceeding £20,000, or both;</p> <p>(b) on conviction on information, to custody for a term not exceeding 7 years, or a fine, or both. 22.</p> <p>(2) In subsection (4), omit the words “or the statutory maximum (as the case may be)”.</p>
80	Penalty for contravening relevant requirements	<p>(1) In subsection (6)(a), for “they think”, substitute 24 it thinks 22.</p> <p>(2) In subsection (6)(b), for “Commissioners”, substitute 24 Treasury’s 22.</p>
81	Criminal proceedings	For “Sections 145 to 155 of CEMA 1979”, substitute 25 Sections 152 to 162 of CEMA 1986 22 .
83	Interpretation	<p>(1) Omit the definition of “the Commissioners”.</p> <p>(2) Before the definition of “the customs and excise Acts”, insert —</p> <p>26 “CEMA 1986” means the Customs and Excise Management Act 1986 (of Tynwald)¹⁵; 22.</p> <p>(3) In the definition of “the customs and excise Acts”, for “CEMA 1979 (see section 1(1))”, substitute 26 CEMA 1986 (see section 184(1)) 22.</p> <p>(4) Omit the definition of “HMRC”.</p> <p>(5) After the definition of “tax credit”, insert —</p> <p>27 “Treasury” means the Department of the Treasury established by section 1 of the Government Departments Act 1987 (of Tynwald)¹⁶. 22.</p>
84	Regulations	For subsections (3) to (11), substitute —
		28 (3) Regulations made under this Part are

¹⁵ AT 34 of 1986.

¹⁶ AT 13 of 1987.

		<p>subject to section 32 of the Legislation Act 2015 (of Tynwald)¹⁷ (Tynwald procedure – negative).</p> <p>(4) Regulations under this Part may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the regulations, not being earlier than the date on which the corresponding provision had effect in the United Kingdom. 22.</p>
85	Commencement etc	Omit.
Schedule 9, paragraph 2	Test for giving a secondary liability and assessment notice	<p>(1) In sub-paragraph (1), for “they consider”, substitute 22 it considers 22.</p> <p>(2) In sub-paragraph (4)(a), for “they”, in both places, substitute 22 it 22.</p> <p>(3) In sub-paragraph (5)(b), for “HMRC”, substitute 22 Treasury 22.</p>
Schedule 9, paragraph 3	Content of secondary liability and assessment notice	<p>(1) In sub-paragraphs (1)(a) and (2), for “consider”, in both places, substitute 22 considers 22.</p> <p>(2) In sub-paragraphs (1)(b) and (c), for “have”, in both places, substitute 22 has 22.</p> <p>(3) In sub-paragraph (2), for “their”, substitute 22 its 22.</p> <p>(4) In sub-paragraph (3), for “they”, substitute 22 it 22.</p>
Schedule 9, paragraph 4	Copy of notice to be given to P	<p>(1) For “give”, substitute 22 gives 22.</p> <p>(2) For “they”, substitute 22 it 22.</p>
Schedule 9, paragraph 5	Application to revoke or reduce amount	<p>(1) In sub-paragraph (4) –</p> <p>(a) for “their”, substitute 22 its 22; and</p> <p>(b) for “they receive”, substitute 22 it receives 22.</p> <p>(2) In sub-paragraph (5) –</p> <p>(a) for “decide”, substitute 22 decides 22; and</p> <p>(b) for “their”, substitute 22 its 22.</p>
Schedule 9, paragraph 7	Reduction of amount where P’s liability is reduced	<p>(1) In sub-paragraph (2) –</p> <p>(a) for “decide”, substitute 22 decides 22;</p> <p>(b) for “they must”, substitute 22 it must 22;</p> <p>and</p>

¹⁷ AT 10 of 2015.

		<p>(c) for “they make their”, substitute “it makes its”.</p> <p>(2) In sub-paragraph (3) —</p> <p>(a) for “consider”, substitute “considers”; and</p> <p>(b) for “their”, substitute “its”.</p>
Schedule 9, paragraph 10	Test for giving joint and several liability notice	<p>(1) For “consider”, substitute “considers”.</p> <p>(2) In sub-paragraph (4)(a), for “they”, in both places, substitute “it”.</p>
Schedule 9, paragraph 11	Content of joint and several liability notice	In sub-paragraph (b), for “consider”, in both places, substitute “considers”.
Schedule 9, paragraph 12	Copy of notice to be given to P	<p>(1) For “give”, substitute “gives”.</p> <p>(2) For “they”, substitute “it”.</p>
Schedule 9, paragraph 13	Revocation	<p>(1) In sub-paragraphs (2)(b) and (4)(b)(ii), for “consider”, substitute “considers”.</p> <p>(2) In sub-paragraph (3), for “them”, substitute “it”.</p> <p>(3) In sub-paragraph (4)(b), for “accept”, substitute “accepts”.</p>
Schedule 9, paragraph 14	Revocation	<p>(1) In sub-paragraph (1), for “were”, substitute “was”.</p> <p>(2) In sub-paragraph (2), for “give”, substitute “gives”.</p> <p>(3) In sub-paragraph (3) —</p> <p>(a) for “their”, substitute “its”; and</p> <p>(b) for “they receive”, substitute “it receives”.</p>
Schedule 9, paragraph 16	Assessments of liability	<p>(1) In sub-paragraph (3) —</p> <p>(a) for “consider”, substitute “considers”; and</p> <p>(b) for “their”, substitute “its”.</p> <p>(2) For sub-paragraph (4), substitute —</p> <p>“(4) Where the Commissioners for Her Majesty’s Revenue and Customs publish guidance on the matters which they will take into account when determining whether an amount is just and reasonable, this guidance is to be treated as applicable to the Isle of Man, as if it had been published by the Treasury.”</p>

Schedule 9, paragraph 17	Adjustments	<p>(1) In sub-paragraph (1) –</p> <p>(a) for “they consider”, substitute “it considers”; and</p> <p>(b) for “their”, substitute “its”.</p> <p>(2) In sub-paragraph (2) –</p> <p>(a) for “decide”, substitute “decides”;</p> <p>(b) for “they”, substitute “it”; and</p> <p>(c) for “they make their”, substitute “it makes its”.</p>
Schedule 10, paragraph 2	Assessments of amounts of plastic packaging tax due	In sub-paragraph (2)(a)(i), for “their”, substitute “its”.
Schedule 10, paragraph 3	Assessments of amounts of plastic packaging tax due	<p>(1) In sub-paragraph (1)(a), for “have”, substitute “has”.</p> <p>(2) In sub-paragraph (1)(c), for “make”, substitute “makes”.</p> <p>(3) In sub-paragraph (2) –</p> <p>(a) for “they consider”, substitute “it considers”; and</p> <p>(b) for “they”, in both places, substitute “it”.</p>
Schedule 10, paragraph 4	Supplementary assessments	In sub-paragraph (2)(a), for “their”, substitute “its”.
Schedule 10, paragraph 6	Time limits for assessments	In sub-paragraph (2)(b), for “their”, substitute “its”.
Schedule 10, paragraph 7	Repayments of overpaid tax	In sub-paragraphs (2) and (4), for “are”, substitute “is”.
Schedule 10, paragraph 8	Supplementary provision about repayment etc.	In sub-paragraph (1), for “are”, substitute “is”.
Schedule 10, paragraph 10	Reimbursement arrangements	<p>(1) In sub-paragraph (3)(c), for “them”, substitute “it”.</p> <p>(2) In sub-paragraph (3)(d), omit the words “of HMRC”.</p>
Schedule 10, paragraph 11	Assessment for excessive repayment	<p>(1) In sub-paragraph (1), for “were”, substitute “was”.</p> <p>(2) In sub-paragraph (3)(a), for “their”, substitute “its”.</p>



		(3) In sub-paragraph (4)(b), for “have”, substitute “has” .
Schedule 10, paragraph 14	Time limit for assessments	For “their”, substitute “its” .
Schedule 11, paragraph 1	Appealable decisions etc	(1) In sub-paragraphs (1) and (2), in both places, omit the words “of HMRC”. (2) In sub-paragraph (1)(k), for “are”, substitute “is” .
Schedule 11, paragraph 5	Review by HMRC	(1) In sub-paragraph (1)(a), for “they have”, substitute “it has” . (2) In sub-paragraph (3), for “them”, substitute “it” .
Schedule 11, paragraph 6	Extensions of time for requiring review	In sub-paragraph (1), for “have”, substitute “has” .
Schedule 11, paragraph 7	Review out of time	(1) In sub-paragraph (1)(a), for “have”, substitute “has” . (2) In sub-paragraphs (2)(b) and (c), for “are”, substitute “is” .
Schedule 11, paragraph 8	Nature of review etc	(1) In sub-paragraphs (1) and (8), for “are”, in both places, substitute “is” . (2) In sub-paragraph (6), for “their”, substitute “its” . (3) In sub-paragraph (8), for “do”, substitute “does” .
Schedule 11, paragraph 9	“Appeal tribunal”	For “means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”, substitute “has the same meaning as section 82 of the Value Added Tax Act 1996 (of Tynwald)¹⁸” .
Schedule 11, paragraph 10	Bringing of appeals	(1) In sub-paragraphs (3) and (4), for “are”, in both places, substitute “is” . (2) In sub-paragraph (4), for “have”, wherever occurring, substitute “has” .
Schedule 11, paragraph 11	Further provision about appeals	(1) In sub-paragraph (1), for “have”, substitute “has” . (2) In sub-paragraph (2)(a), for “are”, in both places, substitute “is” . (3) In sub-paragraph (3), for “Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007,

¹⁸ AT 1 of 1996.

		the”, substitute “The .
Schedule 11, paragraph 12	Determinations on appeal	In sub-paragraph (4), for “1994”, substitute “1996 (of Tynwald) ¹⁹ .
Schedule 12, paragraph 2	Disclosure of information	<p>(1) For sub-paragraph (1), substitute —</p> <p>“(1) The Treasury may disclose information obtained or held by it in, or in connection with, its functions in relation to plastic packaging tax to —</p> <p>(a) DEFA;</p> <p>(b) the Commissioners for Her Majesty’s Revenue and Customs;</p> <p>(c) the Director of Border Revenue²⁰;</p> <p>(d) an authorised officer of a person listed in paragraphs (a) to (c).</p> <p>(2) In sub-paragraph (2), for “(a) to (g)”, substitute “(a) to (d).</p> <p>(3) In sub-paragraph (3) —</p> <p>(a) for “(a) to (g)”, substitute “(a) to (d); and</p> <p>(b) for “their”, substitute “its.</p> <p>(4) In sub-paragraph (6), for “the Data Protection Act 2018 (see section 3 of that Act)”, substitute “section 54 of this Act.</p> <p>(5) After paragraph (7), insert —</p> <p>“(8) In this paragraph “DEFA” means the Departments of Environment, Food and Agriculture, established by section 1 of the Government Departments Act 1987 (of Tynwald)²¹.</p>
Schedule 12, paragraph 3	Evidence by certificate	<p>(1) In sub-paragraph (1), omit the words “, or in proceedings in Scotland sufficient evidence,”.</p> <p>(2) In sub-paragraph (2), for “them”, substitute “it.</p>
Schedule	Inducements to	In sub-paragraph (3)(b), for “they”, substitute

¹⁹ AT 1 of 1996.

²⁰ The Director of Border Revenue as designated under section 6 of the Borders, Citizenship and Immigration Act 2009 (c.11 of Parliament).

²¹ AT 13 of 1987.

12, paragraph 4	provide information	“it”.
Schedule 13, paragraph 1	Bodies eligible for group treatment	For “United Kingdom”, wherever occurring, substitute “Isle of Man”.
Schedule 13, paragraph 2	Bodies eligible for group treatment	In sub-paragraph (b)(ii), for “section 1159 of and Schedule 6 to the Companies Act 2006”, substitute “section 1 of the Companies Act 1974 (of Tynwald)” ²² .
Schedule 13, paragraph 4	Application for group treatment	(1) For “them”, in both places, substitute “it”. (2) In sub-paragraph (1)(b), for “they consider”, substitute “it considers”.
Schedule 13, paragraph 6	Applications to modify group treatment	For “they consider”, in both places, substitute “it considers”.
Schedule 13, paragraph 8	Termination of group treatment by the Commissioners	In sub-paragraph (b), for “consider”, substitute “considers”.
Schedule 13, paragraph 9	Termination of group treatment by the Commissioners	For “consider”, substitute “considers”.
Schedule 13, paragraph 11	Notifications relating to group treatment	In sub-paragraph (2), for “United Kingdom”, substitute “Isle of Man”.
Schedule 14, paragraphs 2 and 3	Assessment etc of penalty	In paragraph 3(1)(a), for “have”, substitute “has”.
Schedule 14, paragraph 6	Further provision about assessments under paragraphs 2 and 3	In sub-paragraph (1)(a), for “assess”, substitute “assesses”.

²² AT 30 of 1974.

*EXPLANATORY NOTE**(This note is not part of the Order)*

This Order applies Part 2 (sections 42 to 85) of, and Schedules 9 to 14 to, the Finance Act 2021 (an Act of Parliament) (“the applied legislation”).

The applied legislation introduces the plastic packaging tax (“the tax”) which will be imposed on plastic packaging manufactured in, or imported into, the Island which does not contain at least 30% recycled plastic. The tax will encourage the use of recycled rather than new plastic within packaging, in turn stimulating increased levels of recycling and collection of plastic waste.

The tax will be charged at a rate of £200 per metric tonne of plastic packaging.

The applied legislation provides for –

- (a) definitions for the purposes of the tax, including what is meant by plastic, recycled plastic and plastic packaging;
- (b) exemptions from the liability to the tax, including a minimum threshold before becoming liability to the tax, and exemptions for certain packaging, such as that required for medicinal products;
- (c) registration requirements for the tax;
- (d) administration and enforcement of the tax, including powers for the Treasury to issue assessments and require information, and appeal provisions;
- (e) offences and penalties in relation to the tax;
- (f) the making of regulations for the purpose of the tax; and
- (g) movements of plastic packaging between the Island and the United Kingdom to be treated as not being an import or export for the purpose of the tax.

Annex