



# Finance Act 2022

## 2022 CHAPTER 3

### PART 5

#### OTHER TAXES

##### *Environmental taxes*

#### **83 Rates of landfill tax**

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£96.70” substitute “£98.60”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)  
—
  - (a) for “£96.70” substitute “£98.60”, and
  - (b) for “£3.10” substitute “£3.15”.
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2022.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Section 83.