



# Finance Act 2024

## 2024 CHAPTER 3

### PART 2

#### OTHER TAXES

##### *Environmental taxes*

#### **29 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 “£102.10” substitute “£103.70”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)  
—
  - (a) for “£102.10” substitute “£103.70”, and
  - (b) for “£3.25” substitute “£3.30”.
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2024.

#### **30 Rate of aggregates levy**

- (1) In section 16(4) of FA 2001 (rate of aggregates levy), for “£2” substitute “£2.03”.
- (2) The amendment made by this section has effect in relation to aggregate subjected to commercial exploitation on or after 1 April 2024.

#### **31 Rate of plastic packaging tax**

- (1) In section 45(1) of FA 2021 (rate of plastic packaging tax), for “£210.82” substitute “£217.85”.
- (2) The amendment made by this section has effect in relation to packaging components produced in, or imported into, the United Kingdom on or after 1 April 2024.