



Finance Act 2022

2022 CHAPTER 3

PART 5

OTHER TAXES

Stamp duty and stamp duty reserve tax

68 Securitisation companies and qualifying transformer vehicles

- (1) The Treasury may by regulations make provision for stamp duty or stamp duty reserve tax (or both) not to be chargeable in connection with, or with a particular description of, the following—
- (a) transfers of relevant securities issued or raised by a securitisation company or a qualifying transformer vehicle, and
 - (b) transfers of relevant securities to or by a securitisation company.
- (2) In this section, “relevant securities” means—
- (a) stock or marketable securities (as defined in section 122 of the Stamp Act 1891), and
 - (b) chargeable securities (as defined in section 99 of FA 1986, subject to subsection (8)).
- (3) Regulations under this section may, among other things—
- (a) make provision for stamp duty not to be chargeable on a written document relating to a transfer;
 - (b) make provision for stamp duty reserve tax not to be chargeable on a transfer or an agreement for a transfer;
 - (c) provide that a transfer is exempt from all stamp duties;
 - (d) make provision subject to conditions;
 - (e) make different provision for different purposes;
 - (f) contain incidental, consequential, transitional and transitory provision and savings.

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- (4) The provision that may be made under subsection (3)(f) includes provision amending an enactment.
- (5) Regulations under this section are to be made by statutory instrument.
- (6) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) In this section—
- “enactment” includes subordinate legislation (as defined in section 21 of the Interpretation Act 1978);
- “qualifying transformer vehicle” has same meaning as in the Risk Transformation (Tax) Regulations 2017 (S.I. 2017/1271) (see regulation 3 of those Regulations);
- “securitisation company” has the same meaning as in the Taxation of Securitisation Companies Regulations 2006 (S.I. 2006/3296) (see regulation 4 of those Regulations);
- “transfer” includes issue or appropriation under arrangements involving the issue of depositary receipts or the provision of clearance services for the purchase and sale of relevant securities.
- (8) For the purposes of this section, “chargeable securities” includes securities that are not chargeable securities for the purposes of Part 4 of FA 1986 by virtue of an exemption under regulations made under this section (see section 99(5) and (5ZA) of that Act).

Value added tax

69 Interim operation of margin schemes for used cars etc: Northern Ireland

- (1) Subsection (2) applies where a person supplies a margin scheme motor vehicle in the following circumstances—
- (a) the vehicle was first registered before IP completion day,
 - (b) the person took possession of it in Great Britain or the Isle of Man,
 - (c) it was then removed to Northern Ireland, and
 - (d) in respect of the supply, the person is prevented from exercising a margin scheme option by, and only by, a Northern Ireland exclusion.
- (2) The person may exercise the margin scheme option in respect of the supply (despite the Northern Ireland exclusion), subject to any regulations under subsection (3) and any direction given under subsection (4) (and not withdrawn).
- (3) The Treasury may by regulations made by statutory instrument provide that a margin scheme option may not be exercised in reliance on subsection (2) where the vehicle was removed to Northern Ireland after a date specified in the regulations (the “end date”).
- (4) The Commissioners for Her Majesty’s Revenue and Customs may, in a notice published by them, direct that a margin scheme option may not be exercised in reliance on subsection (2) after a date specified in the notice.
- (5) Regulations under subsection (3) and notices under subsection (4) may specify different dates in relation to different cases.

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- (6) The date specified in relation to a case in a notice under subsection (4) must fall after the end date specified in relation to the case.
- (7) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of the House of Commons.
- (8) In this section—
- “the 1992 Order” means the Value Added Tax (Cars) Order 1992 (S.I. 1992/3122);
 - “the 1995 Order” means the Value Added Tax (Special Provisions) Order 1995 (S.I. 1995/1268);
 - “margin scheme motor vehicle” means a mechanically propelled vehicle that is—
 - (a) a used motor car, or
 - (b) second-hand goods;
 - “margin scheme option” means the option under article 8(1) of the 1992 Order (relief for used motor cars) or article 12(1) of the 1995 Order (relief for second-hand goods etc);
 - “motor car” has the meaning given in the 1992 Order;
 - “Northern Ireland exclusion” means article 8(3)(e) of the 1992 Order (used motor car removed to Northern Ireland) or article 12(3)(aa) of the 1995 Order (second-hand goods etc removed to Northern Ireland);
 - “registered” means registered under—
 - (a) VERA 1994, or
 - (b) the Licensing and Registration of Vehicles Act 1985 of the Isle of Man;
 - “second-hand goods” has the meaning given in the 1995 Order;
 - “used”, in relation to a motor car, has the same meaning as in the 1992 Order.
- (9) Subsections (1) to (8) come into force on such day as the Treasury may by regulations made by statutory instrument appoint.
- (10) Regulations under subsection (9)—
- (a) may specify different days in relation to different cases, and
 - (b) may provide for subsections (1), (2) and (8) to be treated as having come into force on IP completion day.
- (11) The Treasury may by regulations made by statutory instrument make transitional, transitory or saving provision in connection with the coming into force of subsections (1) to (8), including provision making different provision in relation to different cases.

70 Margin schemes and removal or export of goods: VAT-related payments

In VATA 1994, after section 50A (margin schemes) insert—

“50B Margin schemes and export or removal of goods

- (1) The Treasury may by order provide that, on making a claim, a person is entitled to a VAT-related payment in respect of relevant supplies or of a description of relevant supply specified in the order.

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- (2) “Relevant supply”, in relation to a person making a claim, means a supply of goods to the person where—
- (a) the person took possession of the goods in Great Britain or the Isle of Man in the course of carrying on a business,
 - (b) the goods were then removed to Northern Ireland or exported,
 - (c) at the time of the removal or export (“the relevant time”), the person intended to resell the goods outside Great Britain and the Isle of Man in the course of carrying on the business, and
 - (d) if the circumstances of, and following, the supply to the person had been altered as described in subsection (3), the person would have been entitled to exercise an option under an order made under section 50A in respect of the resale of the goods.
- (3) The alterations mentioned in subsection (2)(d) are—
- (a) that (if it was not in fact so) the person was a taxable person,
 - (b) that the goods were not removed to Northern Ireland or exported (and VAT was charged on the supply of the goods to the person on that basis), and
 - (c) that the person resold the goods in Great Britain at the relevant time in the course of carrying on the business.
- (4) “VAT-related payment”, in respect of a supply of goods, means a payment of an amount equal to so much of the consideration for the supply as would have constituted VAT if—
- (a) the supply had taken place at the relevant time, and
 - (b) VAT had been chargeable on the value of the supply,
- subject to any provision made in reliance on subsection (5).
- (5) An order under this section may make provision for the amount of a VAT-related payment to be less than the amount described in subsection (4).
- (6) An order under this section may, among other things—
- (a) make entitlement to a VAT-related payment subject to conditions;
 - (b) make provision about the making of claims under the order;
 - (c) make provision for claims to be treated as if they were returns under this Act in respect of a particular period;
 - (d) make provision about the calculation of VAT-related payments, including provision about the calculation of the consideration for, or value of, a supply;
 - (e) make provision about how VAT-related payments are to be paid;
 - (f) make provision for VAT-related payments to be treated as if they were repayments of input tax;
 - (g) make provision requiring claims and payments to be made through agents in the United Kingdom;
 - (h) make provision for agents dealing with claims and payments under the order to be treated under this Act as if they were taxable persons;
 - (i) make provision for and in connection with the payment of interest to or by the Commissioners, including provision about interest wrongly paid.
- (7) An order under this section may, among other things—

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- (a) confer power on the Commissioners to make provision in a direction or notice;
 - (b) make provision, or enable the Commissioners to make provision, generally or for particular purposes;
 - (c) make provision applying a provision of or made under this Act or another enactment, with or without modifications, including provision relating to penalties and offences;
 - (d) make different provision for different purposes, including different provision in relation to persons carrying on business in different places or in relation to the removal or export of goods to different places;
 - (e) make consequential, incidental, supplementary, transitional, transitory or saving provision.
- (8) The provision that may be made under subsection (7)(e) includes provision amending an enactment or subordinate legislation.
- (9) References in this section to carrying on a business are to doing so in the United Kingdom or elsewhere.”

71 Margin schemes and removal or export of goods: zero-rating

- (1) VATA 1994 is amended as follows.
- (2) In section 30 (zero-rating), after subsection (6) insert—
- “(6A) Subsection (6) does not apply in the case of goods exported from Great Britain if, in respect of the supply, the supplier exercises an option under an order made under section 50A.”
- (3) In paragraph 3 of Schedule 9ZB (movements between Northern Ireland and Great Britain), after sub-paragraph (1) insert—
- “(1A) A supply of goods that involves the removal of goods from Great Britain to Northern Ireland is not zero-rated under sub-paragraph (1) if, in respect of the supply, the supplier exercises an option under an order made under section 50A.”
- (4) Subsections (1) to (3) come into force on such day as the Treasury may by regulations made by statutory instrument appoint.
- (5) Regulations under this section may specify different days for different purposes.
- (6) The Treasury may by regulations made by statutory instrument make transitional, transitory or saving provision in connection with the coming into force of subsections (1) to (3), including provision making different provision for different purposes.

Commencement Information

II S. 71(1)-(3) in force at 1.5.2023 by S.I. 2023/69, reg. 2 (with reg. 3)

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72 Relief on the importation of dental prostheses

- (1) In Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984 (S.I. 1984/746), in Group 5 (health), after Item 10 insert—

“11 Dental prostheses imported by or on behalf of—
(a) a person registered in the dentists register;
(b) a person registered in the dental care professionals register established under section 36B of the Dentists Act 1984.”

- (2) The amendment made by subsection (1)—

(a) has effect in relation to imports on or after IP completion day, and
(b) is to be treated as having been made under section 37(1) of VATA 1994 (VAT on importation of goods: reliefs etc) (and may be amended or revoked under that power accordingly).

Insurance premium tax

73 Identifying where the risk is situated

- (1) In Schedule 7A to FA 1994 (insurance premium tax: contracts that are not taxable), paragraph 8 (contracts relating to risks outside the United Kingdom) is amended as follows.

- (2) In sub-paragraph (2) for the words from “regulations made under section 424(3) of the Financial Services and Markets Act 2000” to the end substitute “the Table in sub-paragraph (3)”.

- (3) After that sub-paragraph insert—

“(3) This is the Table referred to in sub-paragraph (2)—

<i>Where—</i>	<i>The risk is situated in—</i>
the contract relates to a building, to some or all of the contents of a building or to a building and some or all of its contents	the country or territory in which the building is situated
the contract relates to vehicles of any type	the country or territory in which the vehicle is registered
the contract covers travel or holiday risks and has a duration of four months or less	the country or territory in which the policyholder entered into the contract
the contract does not fall within any of the previous entries and the policyholder is an individual	the country or territory in which the policyholder is habitually resident on the date on which the contract is entered into
the contract does not fall within any of the previous entries	the country or territory in which the establishment of the policyholder to which the contract relates is situated on the date on which the contract is entered into.

- (4) For the purposes of the last entry in the Table, “establishment”, in relation to a policyholder (“P”), means—

(a) P’s head office or any of P’s agencies or branches, or

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- (b) any permanent presence of P (which need not take the form of a branch or agency and, for example, may consist of an office managed by P's staff or by a person who is independent of P but who has permanent authority to act for P as if the person were an agency)."
- (4) The amendments made by this section have effect in relation to contracts of insurance entered into on or after the day on which this Act is passed.

Import duty

74 Transitioned trade remedies: decisions by Secretary of State

- (1) Subsections (2) to (10) apply where a relevant review or reconsideration of a transitioned trade remedy has been initiated by the Trade Remedies Authority ("the TRA") but has not been concluded.
- (2) The Secretary of State may notify the TRA in writing that, in relation to the matters under review or reconsideration, the Secretary of State is to decide whether to—
 - (a) vary, maintain or revoke a tariff rate quota, anti-dumping amount or countervailing amount that is applicable to the goods to which the review or reconsideration relates, or
 - (b) replace a tariff rate quota that is applicable to the goods to which the review or reconsideration relates with an additional amount of import duty.
- (3) Accordingly—
 - (a) functions of the TRA that would otherwise be exercisable in relation to the matters under review or reconsideration cease to be exercisable by the TRA (but this is subject to subsection (6)(d));
 - (b) the Secretary of State's decision need not be based on a recommendation or decision of the TRA in relation to the matters under review or reconsideration;
 - (c) provisions made by the Safeguards Regulations, the Dumping and Subsidisation Regulations and the Reconsideration and Appeals Regulations have effect subject to provision made by or under this section.
- (4) The Secretary of State must publish notice giving effect to a decision under subsection (2).
- (5) The Secretary of State may by regulations make provision for the purposes of subsection (2).
- (6) The following are examples of provision that regulations under subsection (5) may make in relation to a decision under subsection (2)—
 - (a) provision specifying steps that are to be taken by the Secretary of State before notifying the TRA under subsection (2),
 - (b) provision specifying factors that are, or are not, to be taken into account by the Secretary of State in making the decision,
 - (c) provision treating steps taken by the TRA in relation to the matters under review or reconsideration as steps taken by the Secretary of State,
 - (d) provision requiring the TRA to do specified things of any kind (including things specified by the Secretary of State in directions) for the purpose of assisting the Secretary of State in making the decision,

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- (e) provision authorising the disclosure of information between the Secretary of State and the TRA,
 - (f) provision treating notice of the decision and anything having effect under the decision as having effect under TCTA 2018,
 - (g) provision for and in connection with appeals against the decision, and
 - (h) provision amending or otherwise modifying the Safeguards Regulations, the Dumping and Subsidisation Regulations or the Reconsideration and Appeals Regulations.
- (7) For the purposes of this section—
- (a) a relevant review or reconsideration of a transitioned trade remedy is initiated when—
 - (i) the TRA publishes notice of initiation of a review under regulation 49(2)(a) of the Safeguards Regulations or regulation 98(1) of the Dumping and Subsidisation Regulations,
 - (ii) the TRA publishes notice of initiation of a reconsideration of an original decision under regulation 12(1) of the Reconsideration and Appeals Regulations, or
 - (iii) the Upper Tribunal refers an original decision back to the TRA under regulation 18(3) of the Reconsideration and Appeals Regulations;
 - (b) a relevant review or reconsideration of a transitioned trade remedy is concluded when—
 - (i) the Secretary of State accepts or rejects the TRA’s recommendation or decision following the review or reconsideration,
 - (ii) the TRA publishes notice or notifies the Secretary of State that it is upholding the original decision under regulation 14(5) of the Reconsideration and Appeals Regulations (whichever is earlier), or
 - (iii) the TRA makes a new decision following a referral by the Upper Tribunal under regulation 18(3) of the Reconsideration and Appeals Regulations.
- (8) For the purposes of subsection (7), an “original decision” means a recommendation made by the TRA to the Secretary of State under—
- (a) regulation 100(1) of the Dumping and Subsidisation Regulations, or
 - (b) regulation 51(1) of the Safeguards Regulations.
- (9) Section 32(7) and (8) of TCTA 2018 apply to regulations made under this section as if they were regulations made under Part 1 of that Act.
- (10) Regulations under this section are to be made by statutory instrument; and an instrument containing regulations made under this section is subject to annulment in pursuance of a resolution of the House of Commons.
- (11) In regulation 14 of the Reconsideration and Appeals Regulations, after paragraph (5) insert—
- “(5A) Where the original decision is a recommendation under regulation 100(1) of the Dumping and Subsidisation Regulations or regulation 51(1) of the Safeguards Regulations, the TRA must notify the Secretary of State of its intention to uphold the original decision at least 30 days before taking the steps under paragraph (5).”
- (12) In this section—

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“the Safeguards Regulations” means the Trade Remedies (Increase in Imports Causing Serious Injury to UK Producers) (EU Exit) Regulations 2019 (S.I. 2019/449);

“the Dumping and Subsidisation Regulations” means the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (S.I. 2019/450);

“the Reconsideration and Appeals Regulations” means the Trade Remedies (Reconsideration and Appeals) (EU Exit) Regulations 2019 (S.I. 2019/910).

(13) This section is treated as having come into force on 3 November 2021.

75 Reference documents: amount of import duty

After section 32 of TCTA 2018 insert—

“32A Reference documents

- (1) This section applies where regulations made under any of sections 8 to 19 make provision by reference to a document.
- (2) The reference is to be construed—
 - (a) as a reference to the document as modified by notice by the appropriate authority from time to time;
 - (b) if the appropriate authority declares by notice that the document is replaced by another document, as a reference to that other document.
- (3) Subsection (2) does not apply to the extent that the effect of the modification or replacement of the document would be to alter the amount of import duty applicable under this Part to any goods.
- (4) A notice under this section must be published in such manner as the authority issuing it considers appropriate.
- (5) Section 32(10) applies to a notice under this section as it applies to a public notice.
- (6) In this section—

“appropriate authority”, in relation to regulations that make provision by reference to a document, means the person who made the regulations;

“modified” means amended, added to or omitted from.”

Fuel duties

76 Restriction of use of rebated diesel and biofuels

- (1) Schedule 11 makes—
 - (a) provision amending HODA 1979 to restrict the use of rebated diesel and biofuels to specified categories of machines, and
 - (b) related provision.
- (2) Part 1 of Schedule 11 comes into force on 1 April 2022.
- (3) The Treasury may by regulations—

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- (a) make provision that is consequential on Schedule 11;
 - (b) such supplementary, incidental, transitional, transitory or saving provision as the Treasury consider appropriate in connection with the coming into force of Schedule 11.
- (4) Regulations under subsection (3) may—
- (a) amend, repeal or revoke provision made by or under an Act passed before this Act;
 - (b) make different provision for different purposes or areas.
- (5) Regulations under subsection (3) are to be made by statutory instrument.
- (6) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) In Schedule 11 to FA 2020 (amendments of HODA 1979 relating to private pleasure craft), in paragraph 21 (power to make consequential amendments), after “FA 2021” (as inserted by section 102(7) of FA 2021) insert “and Schedule 11 to FA 2022,”.

Tobacco products duty

77 Rates of tobacco products duty

- (1) In Schedule 1 to TDPA 1979 (table of rates of tobacco products duty), for the Table substitute—

“TABLE

1 Cigarettes	An amount equal to the higher of— (a) 16.5% of the retail price plus £262.90 per thousand cigarettes, or (b) £347.86 per thousand cigarettes.
2 Cigars	£327.92 per kilogram
3 Hand-rolling tobacco	£302.34 per kilogram
4 Other smoking tobacco and chewing tobacco	£144.17 per kilogram
5 Tobacco for heating	£270.22 per kilogram”.

- (2) In consequence of the provision made by subsection (1), in Schedule 2 to the Travellers’ Allowances Order 1994 (which provides in certain circumstances for a simplified calculation of excise duty on goods brought into Great Britain)—
- (a) in the entry relating to cigarettes, for “£320.90” substitute “£347.86”,
 - (b) in the entry relating to hand rolling tobacco, for “£271.40” substitute “£302.34”,
 - (c) in the entry relating to other smoking tobacco and chewing tobacco, for “£134.24” substitute “£144.17”,
 - (d) in the entry relating to cigars, for “£305.32” substitute “£327.92”,
 - (e) in the entry relating to cigarillos, for “£305.32” substitute “£327.92”, and
 - (f) in the entry relating to tobacco for heating, for “£75.48” substitute “£81.07”.

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- (3) The amendments made by this section are treated as having come into force at 6pm on 27 October 2021.

Vehicle taxes

78 Rates for light passenger or light goods vehicles, motorcycles etc

- (1) Schedule 1 to VERA 1994 (annual rates of vehicle excise duty) is amended as follows.

- (2) In paragraph 1 (general rate)—

- (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£280” substitute “£295”, and
 (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£170” substitute “£180”.

- (3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017), for the Table substitute—

<i>“CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20
110	120	20	30
120	130	125	135
130	140	155	165
140	150	170	180
150	165	210	220
165	175	255	265
175	185	280	290
185	200	320	330
200	225	350	360
225	255	605	615
255	—	620	630”.

- (4) In the sentence immediately following the Table in that paragraph, for paragraphs (a) and (b) substitute—

- “(a) in column (3), in the last two rows, “350” were substituted for “605” and “620”, and
 (b) in column (4), in the last two rows, “360” were substituted for “615” and “630”.”

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(5) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017), for Table 1 (vehicles other than higher rate diesel vehicles) substitute—

<i>“CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
0	50	0	10
50	75	15	25
75	90	110	120
90	100	140	150
100	110	160	170
110	130	180	190
130	150	220	230
150	170	575	585
170	190	935	945
190	225	1410	1420
225	255	2005	2015
255	—	2355	2365”.

(6) In that paragraph, for Table 2 (higher rate diesel vehicles) substitute—

<i>“CO₂ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>
0	50	25
50	75	120
75	90	150
90	100	170
100	110	190
110	130	230
130	150	585
150	170	945
170	190	1420
190	225	2015

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<i>“CO₂ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>
225	255	2365
255	—	2365”.

- (7) In paragraph 1GD(1) (rates for any other licence for light passenger vehicles registered on or after 1 April 2017)—
- in paragraph (a) (reduced rate), for “£145” substitute “£155”, and
 - in paragraph (b) (standard rate), for “£155” substitute “£165”.
- (8) In paragraph 1GE(2) (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000)—
- in paragraph (a), for “£480” substitute “£510”, and
 - in paragraph (b), for “£490” substitute “£520”.
- (9) In paragraph 1J(a) (rates for light goods vehicles that are not pre-2007 or post-2008 lower emission vans), for “£275” substitute “£290”.
- (10) In paragraph 2(1) (rates for motorcycles)—
- in paragraph (a) (engine cylinder capacity not exceeding 150cc), for “£21” substitute “£22”,
 - in paragraph (b) (motorbicycles with engine cylinder capacity exceeding 150cc but not exceeding 400cc), for “£45” substitute “£47”,
 - in paragraph (c) (motorbicycles with engine cylinder capacity exceeding 400cc but not exceeding 600cc), for “£69” substitute “£73”, and
 - in paragraph (d) (other cases), for “£96” substitute “£101”.
- (11) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2022.

79 Vehicle excise duty: exemption for certain cabotage operations

- The Motor Vehicles (International Circulation) Order 1975 (S.I. 1975/1208) is modified in accordance with subsection (2).
- Article 5 (excise exemption and documents for vehicles brought temporarily into the United Kingdom) has effect as if—
 - in paragraph (2), after sub-paragraph (c) there were inserted—
 - in a case of a vehicle being used for or in connection with a cabotage operation in Great Britain that is not exempt from excise duty under sub-paragraph (b) or (c), the vehicle is exempt from excise duty if and for so long as—
 - the cabotage operation consists of national carriage for hire or reward by a haulier;
 - no more than 14 days has elapsed beginning with the day on which the vehicle arrived in the United Kingdom in the course of a laden journey;

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- (iii) the vehicle is being used at any time during the permitted period; and
 - (iv) either paragraph (2ZA) or (2ZB) applies in the case of the vehicle.”;
 - (b) after paragraph (2) there were inserted—
 - “(2ZA) This paragraph applies in the case of a vehicle if—
 - (a) the haulier is the holder of a Community licence, and
 - (b) the driver of the vehicle, if a national of a country which is not a member State, holds a driver attestation.
 - (2ZB) This paragraph applies in the case of a vehicle if—
 - (a) the vehicle is a foreign goods vehicle, and
 - (b) the vehicle lawfully entered the United Kingdom in the course of a laden international road transport.
 - (2ZC) The definition of “foreign goods vehicle” in regulation 3(1) of the Goods Vehicles (Licensing of Operators) (Temporary Use in Great Britain) Regulations 1996 (S.I. 1996/2186) applies for the purposes of paragraph (2ZB)(a), but as if paragraph (d) of that definition were omitted.
 - (2ZD) Paragraphs (2ZE) and (2ZF) apply in determining the “permitted period” for the purposes of paragraph (2)(c)(d)(iii).
 - (2ZE) In the case of vehicles arriving in the United Kingdom on or after 28th October 2021, the “permitted period” means the period ending with—
 - (a) 30th April 2022, or
 - (b) such later date as regulations made by the Treasury may specify.
 - (2ZF) Where regulations made by the Treasury provide for this paragraph to apply in the case of vehicles arriving in the United Kingdom on or after a date specified in the regulations that is after 30th April 2022, the “permitted period” means the period—
 - (a) beginning with that specified date, and
 - (b) ending with such later date as the regulations may specify.
 - (2ZG) The later date specified in regulations under paragraph (2ZE)(b) or (2ZF)(b) must be no later than 31st December 2022.
 - (2ZH) Regulations under paragraph (2ZE) or (2ZF) are to be made by statutory instrument.
 - (2ZI) A statutory instrument containing regulations under paragraph (2ZE) or (2ZF) is subject to annulment in pursuance of a resolution of the House of Commons.”

80 HGV road user levy: extension of suspension

- (1) In section 88 of FA 2020 (suspension of HGV road user levy), in subsection (3) (exempt period), for “24” substitute “36”.
- (2) In FA 2021 omit section 106 (HGV road user levy: extension of suspension).

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, PART 5. (See end of Document for details)

Gaming duty

81 Amounts of gross gaming yield charged to gaming duty

(1) In section 11(2) of FA 1997 (rates of gaming duty), for the table substitute—

“TABLE

Part of gross gaming yield	Rate
The first £2,686,000	15%
The next £1,852,000	20%
The next £3,243,000	30%
The next £6,845,000	40%
The remainder	50%”.

(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2022.

Penalties relating to excise duty

82 Excise duty: penalties

- (1) Schedule 41 to FA 2008 (penalties: failure to notify and certain VAT and excise wrongdoing) is amended as follows.
- (2) In paragraph 1 (penalty payable on failure to comply with relevant obligation), in the table (relevant obligations), in the fourth entry for “excise duties”, for “their release for free circulation” substitute “a declaration for the free-circulation procedure or an authorised use procedure being accepted”.
- (3) In paragraph 4 (handling goods subject to unpaid excise duty etc), in subparagraph (2), in the definition of “excise duty point”, after “1992” insert “(and includes any excise duty point created or deemed to be created as a result of provision in regulations under section 45 of the Taxation (Cross-border Trade) Act 2018 (general regulation making power for excise duty purposes etc))”.
- (4) This section is treated as having come into force on 3 November 2021.

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”.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2022, PART 5. (See end of Document for details)*

- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2022.

84 Plastic packaging tax

Schedule 12 makes miscellaneous amendments to Part 2 of FA 2021 (plastic packaging tax).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, PART 5.