



Finance Act 2012

2012 CHAPTER 14

PART 8

OTHER TAXES

Landfill tax

205 Standard rate of landfill tax

- (1) In section 42(1)(a) and (2) of FA 1996 (amount of landfill tax) for “£64” substitute “£72”.
- (2) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2013.