



Finance Act 2015

2015 CHAPTER 11

PART 2

EXCISE DUTIES AND OTHER TAXES

Landfill tax

64 Landfill tax: rates from 1 April 2016

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1) (standard rate), for paragraph (a) (but not the “or” following it) substitute—
 - “(a) £84.40 for each whole tonne disposed of and a proportionately reduced sum for any additional part of a tonne.”
- (3) In subsection (2) (reduced rate for certain disposals), for the words from “reference” to the end substitute “reference to £84.40 were to £2.65.”
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2016.

65 Landfill tax: material consisting of fines

Schedule 15 makes provision about the treatment of fines for the purposes of landfill tax.