



# Finance Act 2019

## 2019 CHAPTER 1

### PART 2

#### OTHER TAXES

##### *Environmental taxes*

#### **64 Climate change levy: exemption for mineralogical and metallurgical processes**

- (1) Paragraph 12A of Schedule 6 to FA 2000 (exemption: mineralogical and metallurgical processes) is amended as follows.
- (2) In sub-paragraph (1)—
  - (a) omit “to a person”, and
  - (b) omit “by the person”.
- (3) In sub-paragraph (2), for the words from “has the same meaning” to the end substitute “ means a process falling within Division 23 of NACE Rev 2. ”
- (4) In sub-paragraph (4), the words after paragraph (c) become sub-paragraph (4A).
- (5) In that sub-paragraph, for “sub-paragraph” substitute “ paragraph ”.

#### **65 Landfill tax rates**

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£88.95” substitute “ £91.35 ”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)  
—
  - (a) for “£88.95” substitute “ £91.35 ”, and
  - (b) for “£2.80” substitute “ £2.90 ”.

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Environmental taxes. (See end of Document for details)

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- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2019.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:  
Environmental taxes.