



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Environmental taxes

94 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 “£91.35” substitute “£94.15”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)
—
 - (a) for “£91.35” substitute “£94.15”, and
 - (b) for “£2.90” substitute “£3”.
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2020.