



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

The basic provisions

42 Amount of tax.

- (1) The amount of tax charged on a taxable disposal shall be found by taking—
 - (a) [^{F1}£14] for each whole tonne disposed of and a proportionately reduced sum for any additional part of a tonne, or
 - (b) a proportionately reduced sum if less than a tonne is disposed of.
- (2) Where the material disposed of consists entirely of qualifying material this section applies as if the reference to [^{F2}£15] were to £2.
- (3) Qualifying material is material for the time being listed for the purposes of this section in an order.
- (4) The Treasury must have regard to the object of securing that material is listed if it is of a kind commonly described as inactive or inert.

Textual Amendments

- F1** Amount in s. 42(1)(a) substituted (10.7.2003 in relation to taxable disposals made, or treated as made, on or after 1st April 2003 and before 1st April 2004;) by [Finance Act 2003 \(c. 14\), s. 187\(a\)](#)
- F2** Amount in s. 42(2) substituted (10.7.2003 in relation to taxable disposals made, or treated as made, on or after 1st April 2004.) by [Finance Act 2003 \(c. 14\), s. 187\(b\)](#)

Status:

Point in time view as at 10/07/2003. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 42.