



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—
- ^[F1]£91.35^[F2] for each whole tonne disposed of and a proportionately reduced sum for any additional part of a tonne,] or
 - a proportionately reduced sum if less than a tonne is disposed of.

- (2) ^[F3]Where—
- the] material disposed of consists entirely of qualifying material ^[F4]or qualifying^[F5] fines, and
 - the disposal is made at a landfill site, this section] applies as if the ^[F6]reference to ^[F7]£91.35] were to ^[F8]£2.90].]

- (3) Qualifying material is material for the time being listed for the purposes of this section in an order.

^[F9](3A) Qualifying fines are a mixture of—

- fines that consist of such qualifying material as is prescribed by order, and
- fines that consist of material that is not qualifying material, that satisfies all the requirements prescribed in an order.

- (3B) An order under subsection (3A) relating to the mixture of fines may require, in particular—

- that fines that consist of material that is not qualifying material do not exceed a prescribed proportion;

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 42. (See end of Document for details)

- (b) that the mixture of fines does not include prescribed materials or prescribed descriptions of materials;
- (c) that the mixture of fines is such that, if subjected to a prescribed test, it would give a prescribed result;
- (d) that the mixture of fines originates, or does not originate, in a prescribed way.]

[^{F10}(4) The Treasury must—

- (a) set criteria to be considered in determining from time to time what material is to be listed [^{F11}or what fines are to be qualifying fines] ,
 - (b) keep those criteria under review, and
 - (c) revise them whenever they consider they should be revised.
- (5) The Commissioners must publish the criteria (and any revised criteria) set by the Treasury.
- (6) In determining from time to time what material is to be listed, [^{F12}or what fines are to be qualifying fines,] the Treasury must have regard to—
- (a) the criteria (or revised criteria) published under subsection (5), and
 - (b) any other factors they consider relevant.]

Textual Amendments

- F1** Sum in s. 42(1)(a) substituted (with effect in accordance with s. 65(4) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 65\(2\)](#)
- F2** Words in s. 42(1)(a) substituted (with effect in accordance with s. 64(4) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 64\(2\)](#)
- F3** Words in s. 42(2) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 12 para. 10\(a\)](#)
- F4** Words in s. 42(2) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 15 para. 2\(2\)](#)
- F5** Words in s. 42(2) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\), Sch. 12 para. 10\(b\)](#)
- F6** Words in s. 42(2) substituted (with effect in accordance with s. 64(4) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 64\(3\)](#)
- F7** Sum in s. 42(2) substituted (with effect in accordance with s. 65(4) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 65\(3\)\(a\)](#)
- F8** Sum in s. 42(2) substituted (with effect in accordance with s. 65(4) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 65\(3\)\(b\)](#)
- F9** S. 42(3A)(3B) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 15 para. 2\(3\)](#)
- F10** S. 42(4)-(6) substituted for s. 42(4) (with effect in accordance with s. 24(2) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 24\(1\)](#)
- F11** Words in s. 42(4)(a) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 15 para. 2\(4\)](#)
- F12** Words in s. 42(6) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\), Sch. 15 para. 2\(5\)](#)

Status:

Point in time view as at 12/02/2019. 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.