



# Finance (No. 3) Act 2010

## 2010 CHAPTER 33

### PART 2

#### OTHER TAXES AND DUTIES

##### *Landfill tax*

#### **24 Landfill tax: criteria for determining material to be subject to lower rate**

- (1) In section 42 of FA 1996 (amount of landfill tax), for subsection (4) substitute—
- “(4) The Treasury must—
- (a) set criteria to be considered in determining from time to time what material is to be listed,
  - (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, the Treasury must have regard to—
- (a) the criteria (or revised criteria) published under subsection (5), and
  - (b) any other factors they consider relevant.”
- (2) The amendment made by this section has effect in relation to disposals made, or treated as made, on or after 1 April 2011.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 24.