



Finance Act 2012

2012 CHAPTER 14

PART 8

OTHER TAXES

Landfill tax

205 Standard rate of landfill tax

- (1) In section 42(1)(a) and (2) of FA 1996 (amount of landfill tax) for “£64” substitute “£72”.
- (2) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2013.

206 Landfill sites in Scotland

The following provisions are to be treated as having come into force, in so far as they extend to Scotland, on 21 March 2000—

- (a) paragraph 19 of Schedule 2 to the Pollution Prevention and Control Act 1999 (which inserts paragraph (ba) into section 66 of FA 1996 (landfill sites)), and
- (b) section 6(1) of the Pollution Prevention and Control Act 1999, so far as relating to paragraph 19 of that Schedule.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:
Landfill tax.