



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Environmental taxes

64 Climate change levy: exemption for mineralogical and metallurgical processes

- (1) Paragraph 12A of Schedule 6 to FA 2000 (exemption: mineralogical and metallurgical processes) is amended as follows.
- (2) In sub-paragraph (1)—
 - (a) omit “to a person”, and
 - (b) omit “by the person”.
- (3) In sub-paragraph (2), for the words from “has the same meaning” to the end substitute “means a process falling within Division 23 of NACE Rev 2.”
- (4) In sub-paragraph (4), the words after paragraph (c) become sub-paragraph (4A).
- (5) In that sub-paragraph, for “sub-paragraph” substitute “paragraph”.

65 Landfill tax rates

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£88.95” substitute “£91.35”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)
 - (a) for “£88.95” substitute “£91.35”, and
 - (b) for “£2.80” substitute “£2.90”.

Status: This is the original version (as it was originally enacted).

- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2019.