



Finance Act 2002

2002 CHAPTER 23

PART 5 **U.K.**

OTHER TAXES

Landfill tax

122 Landfill tax: rate **U.K.**

- (1) In section 42 of the Finance Act 1996 (c. 8) (amount of landfill tax), in subsections (1)(a) and (2) for “£12” substitute “ £13 ”.
- (2) This section has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2002.

Status:

Point in time view as at 21/07/2008.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 122.