



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *The basic provisions*

#### **39 Landfill tax.**

- (1) A tax, to be known as landfill tax, shall be charged in accordance with this Part.
- (2) The tax shall be under the care and management of the Commissioners of Customs and Excise.

#### **40 Charge to tax.**

- (1) Tax shall be charged on a taxable disposal.
- (2) A disposal is a taxable disposal if—
  - (a) it is a disposal of material as waste,
  - (b) it is made by way of landfill,
  - (c) it is made at a landfill site, and
  - (d) it is made on or after 1st October 1996.
- (3) For this purpose a disposal is made at a landfill site if the land on or under which it is made constitutes or falls within land which is a landfill site at the time of the disposal.

#### **41 Liability to pay tax.**

- (1) The person liable to pay tax charged on a taxable disposal is the landfill site operator.
- (2) The reference here to the landfill site operator is to the person who is at the time of the disposal the operator of the landfill site which constitutes or contains the land on or under which the disposal is made.

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*Status: Point in time view as at 07/04/2005.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: The basic provisions. (See end of Document for details)*

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## **42 Amount of tax.**

- (1) The amount of tax charged on a taxable disposal shall be found by taking—
  - (a) [<sup>F1</sup>£18] for each whole tonne disposed of and a proportionately reduced sum for any additional part of a tonne, or
  - (b) a proportionately reduced sum if less than a tonne is disposed of.
- (2) Where the material disposed of consists entirely of qualifying material this section applies as if the reference to [<sup>F2</sup>£18] were to £2.
- (3) Qualifying material is material for the time being listed for the purposes of this section in an order.
- (4) The Treasury must have regard to the object of securing that material is listed if it is of a kind commonly described as inactive or inert.

### **Textual Amendments**

- F1** Word in s. 42(1)(a) substituted (with effect in accordance with s. 99(2) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 99\(1\)](#)
- F2** Word in s. 42(2) substituted (with effect in accordance with s. 99(2) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 99\(1\)](#)

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