



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 [^{F1}made in England and Wales or Northern Ireland].
- (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.

Textual Amendments

- F1** Words in s. 40(1) inserted (with effect in accordance with s. 31(4) of the amending Act) by [Scotland Act 2012 \(c. 11\)](#), **ss. 31(2), 44(2)(b)(3)(c)** (with saving in [The Devolution of Landfill](#))

Status: Point in time view as at 17/07/2013.

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)

Tax (Consequential, Transitional and Saving Provisions) Order 2015 (S.I. 2015/599), **art. 6**; S.I. 2015/638, art. 2

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.

42 Amount of tax.

- (1) The amount of tax charged on a taxable disposal shall be found by taking—
 - (a) [^{F2}£80] 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 [^{F3}£80] were to £2.50.
- (3) Qualifying material is material for the time being listed for the purposes of this section in an order.
- [^{F4}(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.]

Textual Amendments

- F2** Word in s. 42(1)(a) substituted (with effect in accordance with s. 198(4) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 198\(2\)](#)
- F3** Word in s. 42(2) substituted (with effect in accordance with s. 198(4) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 198\(3\)](#)
- F4** S. 42(4)-(6) substituted for s. 42(4) (with effect in accordance with s. 24(2) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 24\(1\)](#)

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: The basic provisions.