



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

The basic provisions

42 Amount of tax.

- (1) The amount of tax charged on a taxable disposal shall be found by taking—
 - (a) [^{F1}£72] 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 [^{F2}£72] were to £2.50.
- (3) Qualifying material is material for the time being listed for the purposes of this section in an order.
- [^{F3}(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.]

Status: Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 42. (See end of Document for details)

Textual Amendments

- F1** Word in s. 42(1)(a) substituted (with effect in accordance with s. 205(2) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 205\(1\)](#)
- F2** Word in s. 42(2) substituted (with effect in accordance with s. 205(2) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 205\(1\)](#)
- F3** 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Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 42.