



# Finance Act 2003

## 2003 CHAPTER 14

### PART 8

#### OTHER TAXES

##### *Landfill tax*

#### **187 Rate of landfill tax**

In section 42 of the Finance Act 1996 (c. 8) (amount of landfill tax), for the amount specified in subsection (1)(a), and the corresponding amount in subsection (2), substitute—

- (a) “£14” in relation to taxable disposals made, or treated as made, on or after 1st April 2003 and before 1st April 2004;
- (b) “£15” in relation to taxable disposals made, or treated as made, on or after 1st April 2004.

**Status:**

Point in time view as at 10/07/2003.

**Changes to legislation:**

Finance Act 2003, Section 187 is up to date with all changes known to be in force on or before 06 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.