



# Finance Act 2007

## 2007 CHAPTER 11

### PART 1

#### CHARGES, RATES, THRESHOLDS ETC

##### *Environment*

#### **15 Rates of landfill tax**

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In—
  - (a) subsection (1)(a) (the standard rate), and
  - (b) subsection (2) (reference to the standard rate taken to be £2 in cases of disposals of qualifying material),for “£21” substitute “ £24 ”.
- (3) The amendments made by subsection (2) have effect in relation to disposals made (or treated as made) on or after 1st April 2007 (but before 1st April 2008).
- (4) In subsection (1)(a), for “£24” substitute “ £32 ” and, in subsection (2), for “£24 were to £2” substitute “ £32 were to £2.50 ”.
- (5) The amendments made by subsection (4) come into force on 1st April 2008 and have effect in relation to disposals made (or treated as made) on or after that date.

**Changes to legislation:**

Finance Act 2007, Section 15 is up to date with all changes known to be in force on or before 27 June 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)