



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Environmental taxes

94 Rates of landfill tax

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£91.35” substitute “ £94.15 ”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)
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 - (a) for “£91.35” substitute “ £94.15 ”, and
 - (b) for “£2.90” substitute “ £3 ”.
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2020.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 94.