



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Environmental taxes

65 Landfill tax rates

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£88.95” substitute “£91.35”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)
—
 - (a) for “£88.95” substitute “£91.35”, and
 - (b) for “£2.80” substitute “£2.90”.
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2019.