



Finance Act 1999

1999 CHAPTER 16

PART VII **U.K.**

OTHER TAXES

Landfill tax

124 Rate of landfill tax. **U.K.**

- (1) In section 42 of the ^{M1}Finance Act 1996 (amount of landfill tax), in subsections (1)(a) and (2), for “£7”, in each place where it occurs, there shall be substituted “ £10 ”.
- (2) This section has effect in relation to taxable disposals made, or treated as made, on or after 1st April 1999.

Marginal Citations

M1 1996 c.8.

Changes to legislation:

Finance Act 1999, Cross Heading: Landfill tax is up to date with all changes known to be in force on or before 24 April 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):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note