



Finance Act 2010

2010 CHAPTER 13

PART 1

CHARGES, RATES ETC

Other environmental taxes

14 Rates of air passenger duty

- (1) In section 30 of FA 1994 (air passenger duty: rates)—
- (a) in subsection (2) (journeys ending in UK or Part 1 territory), for “£11” substitute “ £12 ” and for “£22” substitute “ £24 ”,
 - (b) in subsection (3) (journeys ending in Part 2 territory), for “£45” substitute “ £60 ” and for “£90” substitute “ £120 ”,
 - (c) in subsection (4) (journeys ending in Part 3 territory), for “£50” substitute “ £75 ” and for “£100” substitute “ £150 ”, and
 - (d) in subsection (4A) (other journeys), for “£55” substitute “ £85 ” and for “£110” substitute “ £170 ”.
- (2) The amendments made by subsection (1) have effect in relation to the carriage of passengers beginning on or after 1 November 2010.

15 Standard rate of landfill tax

- (1) In section 42(1) and (2) of FA 1996 (standard amount of landfill tax), for “£48” substitute “ £56 ”.
- (2) The amendments made by subsection (1) have effect in relation to disposals made (or treated as made) on or after 1 April 2011.

16 Rate of aggregates levy

F1

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Other environmental taxes. (See end of Document for details)

Textual Amendments

F1 S. 16 repealed (retrospective to 31.3.2011) by [Finance Act 2011 \(c. 11\), s. 24](#)

17 Rates of climate change levy

(1) In Schedule 6 to FA 2000 (climate change levy), for the table in paragraph 42(1) substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00485 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00169 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01083 per kilogram
Any other taxable commodity	£0.01321 per kilogram”.

(2) The amendment made by subsection (1) has effect in relation to supplies treated as taking place on or after 1 April 2011.

18 Climate change levy: reduced-rate supplies

(1) In Schedule 6 to FA 2000 (climate change levy), in paragraph 42(1)(c) (reduced-rate supplies), for “20 per cent.” substitute “ 35 per cent. ”.

(2) The amendment made by subsection (1) has effect in relation to supplies treated as taking place on or after 1 April 2011.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading:
Other environmental taxes.