

Budget 2009



BN78

22 April 2009

LANDFILL TAX: STANDARD RATE

Who is likely to be affected?

1. Businesses registered for landfill tax.

General description of the measure

2. Legislation will be included in Finance Bill 2009 to increase the standard rate of landfill tax by £8 per tonne to £48 per tonne.

Operative date

3. The new £48 per tonne rate will have effect for any standard rated disposal of waste made, or treated as made, on or after 1 April 2010.

Current law and proposed revisions

4. Section 42 of the Finance Act (FA) 1996 specifies the rates of landfill tax, and will be amended to reflect the new standard rate.
5. The standard rate is currently £40 per tonne. This rate came into effect on 1 April 2009 as a result of a change made by FA 2008.

Further advice

6. If you have any questions about this change, please contact the National Advice Service on 0845 010 9000. Information about Budget measures is available on the HM Revenue & Customs website at www.hmrc.gov.uk