

# 2006 Pre-Budget Report



PBRN 26

6 December 2006

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## LANDFILL TAX: INCREASE TO STANDARD RATE

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### Who is likely to be affected?

1. Businesses registered for landfill tax.

### General description of the measure

2. The standard rate of landfill tax will be increased from £21 per tonne to £24 per tonne. The lower rate of tax, which applies to inactive wastes disposed at landfill, as listed in the Landfill Tax (Qualifying Material) Order 1996, remains unchanged at £2 per tonne.

### Operative date

3. The £24 per tonne rate applies to any standard rated disposal of waste made, or treated as made, on or after 1 April 2007.

### Current law and proposed revisions

4. Section 42 of the Finance Act 1996 specifies the rates of landfill tax, and will be amended in the Finance Bill 2007.

### Further advice

5. If you have any questions about this change, please contact the HMRC National Advice Service on 0845 010 9000. Information about Pre-Budget Report measures is available on the HM Revenue & Customs website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)