

Customs and Indirect Tax Policy

Excise and Environmental Taxes

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To landfill site operators registered for landfill tax

Phone 03000 514475**Email** helen.horton@hmrc.gsi.gov.uk**Date** October 2018www.hmrc.gov.uk**Our ref****Your ref****LANDFILL TAX BRIEFING - October 2018**

This briefing provides updates on:

- Landfill tax:
 - Rates

- The Landfill Communities Fund (LCF):
 - Maximum percentage credit for 2019 – 20
 - Environmental body levy

1. Landfill tax**1.1 Rates**

The government announced in the Autumn Budget 2017 that legislation will be introduced in Finance Bill 2018 - 19 to increase the standard and lower rates of Landfill Tax in line with inflation (based on Retail Prices Index (RPI)), rounded to the nearest 5 pence, for disposals of waste made, or treated as made, to landfill on or after 1 April 2019.

Budget 2018 announced that the government will legislate in Finance Bill 2019-20 to increase the standard and lower rates of Landfill Tax in line with inflation (based on Retail Prices Index (RPI)), rounded to the nearest 5 pence, for disposals of waste made, or treated as made, to landfill on or after 1 April 2020.

The current and future announced rates are as follows:

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

Director: Ruth Stanier



Waste sent to landfill	Rate from 1 April 2018 (current rate)	Rate from 1 April 2019	Rate from 1 April 2020
Standard rated (per tonne)	£88.95	£91.35	£94.15
Lower rated (per tonne)	£2.80	£2.90	£3.00

2. The Landfill Communities Fund (LCF)

2.1 Maximum percentage credit in 2019 - 20

As announced at Budget 2018, the potential value of the LCF for 2019 – 20 will be set at £32.9 million. The percentage credit that landfill site operators may claim against their annual Landfill Tax liability for LCF contributions made to environmental bodies (EBs) will be maintained at 5.3% from 1 April 2019.

2.2 Environmental body levy

The ENTRUST levy for 2019-20 is set at 2.83%. This was published by ENTRUST on their website on Budget Day.

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