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**Finance Act, 2008**

**Section 18 - Standard rate of landfill tax**

1) In section 42(1)(a) and (2) of FA 1996 (amount of landfill tax), for " 32" substitute " 40". (2) The amendments made by subsection (1) come into force on 1 April 2009 and have effect in relation to disposals made (or treated as made) on or after that date.