

Landfill Tax is charged on material disposed of at a landfill site or an unauthorised waste site. As such, said the Treasury, it encourages “efforts to minimise the amount of material produced and the use of non-landfill waste management options, which may include recycling, composting and recovery”.

The tax was first introduced on 1 October 1996 to encourage waste producers and the waste management industry to switch to more sustainable alternatives for disposing of material.

There is a lower rate of tax (which applies to less polluting qualifying materials covered by two Treasury Orders) and a standard rate (which applies to all other taxable material disposed of at authorised landfill sites).

Latest Landfill Tax Rates

The latest tax rates – which are currently the same for all areas across the UK – are: for standard rate material £102.10 and lower rate (‘inert’) material (qualifying fines with a loss of ignition of 10% or lower) £3.25 per tonne.

Landfill Tax £ per tonne (England)	From 1 April 2023	From 1 April 2022
Standard rate	102.10	98.60
Lower rate	3.25	3.15

The increase is in line with the Retail Prices Index (RPI)

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