
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, PART 3. (See end of Document for details)

SCHEDULES

SCHEDULE 12

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 3

COMMENCEMENT AND TRANSITIONAL PROVISIONS

Commencement

- 29 (1) The amendments made by this Schedule have effect in relation to disposals that are made (or treated as made) on or after 1 April 2018.
- (2) Sub-paragraph (1) does not apply to the amendments made by paragraph 17 (as to which, see paragraph 30).

Registration

- 30 (1) In section 47 of FA 1996 as it has effect following the amendments made by this Schedule—
- (a) the reference to taxable activities in subsection (3)(a) does not include taxable activities that are to be carried out elsewhere than at a landfill site before 1 April 2018;
 - (b) subsection (3A) has effect only where the intention of carrying out taxable activities elsewhere than at a landfill site is formed on or after 1 April 2018;
 - (c) subsection (4), as it applies in relation to taxable activities carried out elsewhere than at a landfill site, has effect only where the person ceases on or after 1 April 2018 to have the intention of carrying out the activities;
 - (d) subsection (5A), as it applies in relation to taxable activities carried out before 1 April 2018, has effect as if “1 April 2018” were substituted for “the date when the person begins carrying out those activities”.
- (2) Where a person is registered under section 47 of FA 1996 immediately before the day on which this Act is passed, the registration continues after that day until terminated in accordance with that section (as amended by paragraph 17) or otherwise.

Disposals before April 2018 at places other than landfill sites

- 31 (1) Where the Commissioners become aware of a disposal that—
- (a) has been made at a place other than a landfill site,
 - (b) would, if made on or after 1 April 2018, require a permit or licence mentioned in subsection (4) of section 40 of FA 1996 (as that section has effect on that day), and
 - (c) is not chargeable to tax apart from this paragraph,

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the disposal is treated for the purposes of Part 3 of FA 1996 as having been made at that place on 1 April 2018.

- (2) But a person cannot be guilty of an offence, or liable to a civil penalty, solely as a result of the retrospective effect of this paragraph.
- 32 (1) A person who is liable (by virtue of paragraph 31) to pay tax on a disposal made before 1 April 2018 at a place other than a landfill site must—
- (a) notify the Commissioners of the disposal, and
 - (b) provide the Commissioners with the required information, no later than 30 April 2018.
- (2) The required information is—
- (a) the place where the disposal was made;
 - (b) the nature and weight of the material disposed of;
 - (c) any other information prescribed by regulations.
- (3) Subsections (2), (3), (6), (8) and (9) of section 71 of FA 1996 (orders and regulations) apply to regulations under sub-paragraph (2)(c) as they apply to regulations under Part 3 of that Act.
- 33 Schedule 41 to FA 2008 (penalties: failure to notify etc) has effect as if—
- (a) the obligation under paragraph 32 above were an obligation specified in the Table in paragraph 1 of that Schedule;
 - (b) a reference in paragraph 6CA (inserted by paragraph 27(5) above) to paragraph 3A included a reference to paragraph 1 as it has effect by virtue of paragraph (a) above.
- 34 Paragraphs 31 to 33 come into force on 1 April 2018.

Interpretation

- 35 Expressions used in this Part of this Schedule that are defined for the purposes of Part 3 of FA 1996 have the same meaning in this Part of this Schedule as in Part 3 of that Act (as amended by this Schedule).

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