



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Exemptions

44 Mining and quarrying.

- (1) A disposal [^{F1}made at a landfill site] is not a taxable disposal for the purposes of this Part if it is shown to the satisfaction of the Commissioners that the disposal is of material all of which fulfils each of the conditions set out in subsections (2) to (4) below.
- (2) The material must result from commercial mining operations (whether the mining is deep or open-cast) or from commercial quarrying operations.
- (3) The material must be naturally occurring material extracted from the earth in the course of the operations.
- (4) The material must not have been subjected to, or result from, a non-qualifying process carried out at any stage between the extraction and the disposal.
- (5) A non-qualifying process is—
 - (a) a process separate from the mining or quarrying operations, or
 - (b) a process forming part of those operations and permanently altering the material's chemical composition.

Textual Amendments

- F1** Words in s. 44(1) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 6](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 44.