



Finance Act 2000

2000 CHAPTER 17

PART V

OTHER TAXES

Landfill tax

140 Rate.

- (1) In section 42 of the ^{M1}Finance Act 1996 (amount of landfill tax), in subsections (1)(a) and (2) for “£10” substitute “ £11 ”.
- (2) This section has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2000.

Marginal Citations

M1 1996 c. 8.

141 Disposals which are not taxable.

- (1) In section 62 of the ^{M2}Finance Act 1996 (regulations about taxable disposals) amend subsection (7) (limit on power to make regulations providing that a disposal is not taxable) as follows.
- (2) For paragraph (a) substitute—
 - “(a) the material comprised in the disposal is held temporarily pending one or more of the following—
 - (i) the incineration or recycling of the material, or
 - (ii) the removal of the material for use elsewhere, or
 - (iii) the use of the material, if it is qualifying material within the meaning of section 42(3) above, for the restoration to use of

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Landfill tax. (See end of Document for details)

- the site at which the disposal takes place, or any part of that site, upon completion of waste disposal operations at the site, or as the case may be, that part of the site, or
- (iv) the sorting of the material with a view to its removal elsewhere or its eventual disposal, and”.

- (3) In paragraph (b) for “the temporary disposal is made” substitute “ the material in question is held temporarily ”.

Marginal Citations

M2 1996 c. 8.

142 Secondary liability.

- (1) In section 60 of the ^{M3}Finance Act 1996 (which gives effect to Schedule 5 to the Act), after “penalties” insert “ , secondary liability ”.
- (2) Accordingly the sidenote to that section becomes “Information, powers, penalties, secondary liability, etc”.
- (3) At the end of Schedule 5 to that Act (supplementary provisions relating to landfill tax) add the Part VIII set out in Schedule 37 to this Act.
- (4) Subsection (3) has effect in relation to taxable disposals made on or after the day on which this Act is passed.

Marginal Citations

M3 1996 c. 8.

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