



# Finance Act 2000

## 2000 CHAPTER 17

### PART V

#### OTHER TAXES

##### *Landfill tax*

#### **142 Secondary liability.**

- (1) In section 60 of the <sup>M1</sup>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.

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#### **Marginal Citations**

**M1** 1996 c. 8.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Section 142.