Finance Act 2015 (c. 11)

SCHEDULE 15 – Landfill tax: material consisting of fines

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Changes to legislation: Finance Act 2015, Paragraph 6 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

## SCHEDULE 15

## LANDFILL TAX: MATERIAL CONSISTING OF FINES

- 6 (1) In section 71 (orders and regulations), subsection (7) is amended as follows.
  - (2) After paragraph (a) insert—
    - "(aa) an order under section 42(3A) providing for fines which would otherwise be qualifying fines not to be qualifying fines;".
  - (3) After paragraph (c) insert—
    - "(cza) an order under section 63A(2) other than one which provides only that an earlier order under section 63A(2) is not to apply to fines;".

## **Changes to legislation:**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 2(e) and word inserted by 2021 c. 26 Sch. 27 para. 44(3)(b)
- Sch. 21 para. 5(6) inserted by 2021 c. 26 Sch. 27 para. 44(4)(b)