
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 11. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 1

AMENDMENTS OF PART 3 OF FA 1996

Taxable disposals etc: supplementary and consequential amendments

- 11 In section 51 (credit: general), in subsection (1)(a), after “liable to pay tax” insert
“ in respect of the disposal of material at a landfill site ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 11.