
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14. (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

- 14 (1) Section 70 (interpretation) is amended as follows.
- (2) In subsection (1), at the appropriate places insert—
- ““disposal” and “dispose of” shall be construed in accordance with section 40A;”;
- ““landfill site” has the meaning given by section 40(4);”;
- ““operator”, in relation to a landfill site, means the person who at the relevant time is the holder of the permit (where section 40(4)(a) applies) or the licence (where section 40(4)(b) or (c) applies);”;
- ““taxable person” means a person who is liable to pay tax on a taxable disposal.”
- (3) Omit subsections (2) and (2A).
- (4) In subsection (4), for “sections 64 to” substitute “ sections 68 and ”.

Changes to legislation:

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