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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 16. (See end of Document for details)*

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## 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*

- 16 (1) Schedule 5 (landfill tax) is amended as follows.
- (2) Omit paragraph 1B (information: site restoration).
- (3) Before paragraph 2 insert—

###### *“Site information*

- 1C (1) Regulations may require the operator of a landfill site—
- (a) to retain plans, permits and licences relating to the site;
  - (b) to provide the Commissioners with copies of, or information relating to, plans, permits and licences retained under paragraph (a).
- (2) Regulations under sub-paragraph (1)(b) may be framed by reference to such copies or information as may be stipulated in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.”
- (4) In paragraph 2A (records: material at landfill sites)—
- (a) in the heading, after “landfill” insert “ and other ”;
  - (b) in sub-paragraph (1), for “relating to material” substitute “relating to—
    - (a) material”;
  - (c) at the end of that sub-paragraph insert “, and
    - (b) material disposed of elsewhere than at a landfill site.”
- (5) In paragraph 10 (power to take samples), in sub-paragraph (1) omit “as waste by way of landfill”.
- (6) In paragraph 45 (adjustment of disposal contracts), in sub-paragraphs (1)(a) and (c) and (2) omit “landfill”.
- (7) In paragraph 46 (adjustment of construction contracts), in sub-paragraph (1)(b) omit “landfill”.

**Changes to legislation:**

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