
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 17. (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

Registration

- 17 (1) Section 47 (registration) is amended as follows.
- (2) In subsections (2)(a), (5) and (6), after “taxable activities” insert “ at a landfill site ”.
- (3) After subsection (3) insert—
- “(3A) A registered person who forms the intention of carrying out taxable activities elsewhere than at a landfill site shall notify the Commissioners of that intention.”
- (4) After subsection (5) insert—
- “(5A) Where a person who is not registered carries out taxable activities elsewhere than at a landfill site, the Commissioners may register the person with effect from the date when the person begins carrying out those activities.
- (5B) Subsections (2) to (5A) do not apply to a person within subsection (6) of section 41 who, but for that subsection, would not be treated as carrying out taxable activities.”
- (5) In subsection (6), for “a person” substitute “ a registered person ”.
- (6) For subsection (9) substitute—
- “(9) For the purposes of this section regulations may make—
- (a) provision as to the time within which a notification is to be made (including provision enabling the Commissioners to grant an extension of time);
 - (b) provision as to the form and manner in which any notification is to be made and as to the information to be contained in or provided with it;
 - (c) provision as to the criteria that the Commissioners are to apply in deciding whether to register a person under subsection (5A);
 - (d) provision under which, in prescribed circumstances, taxable activities at a site within subsection (9B) may, on a provisional or conditional basis, be treated as carried out at a landfill site;

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- (e) provision requiring a person who has made a notification to notify the Commissioners if any information contained in or provided in connection with it is or becomes inaccurate;
 - (f) provision as to the correction of entries in the register (including provision for a person provisionally or conditionally registered by virtue of paragraph (d) to be treated, in prescribed circumstances, as never having been so registered).
- (9A) Provision made by regulations under subsection (9)(c) may be supplemented by provision made by notice published by the Commissioners in accordance with the regulations.
- (9B) A site is within this subsection if—
- (a) it is not a landfill site, or
 - (b) it not known at the relevant time whether it is a landfill site or not.”
- (7) For subsection (10) substitute—
- “(10) In this Part—
- “registered person” means—
- (a) a person registered under subsection (5) or (5A), and
 - (b) a person who was registered under this section before the passing of FA 2018 and who remains registered;
- “registrable person” means a person who carries out taxable activities (whether registered or not), excluding a person within subsection (6) of section 41 who, but for that subsection, would not be treated as carrying out taxable activities.”

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