

## SCHEDULES

### SCHEDULE 12

#### LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

#### **PART 2**

#### AMENDMENTS OF OTHER ACTS

##### *FA 2008*

- 26 (1) Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.
- (2) In paragraph 60 (business), after sub-paragraph (1) insert—
- “(1A) A person who under section 41 of FA 1996 is liable to pay landfill tax charged on a taxable disposal is treated for the purposes of this Schedule (subject to regulations under this paragraph) as carrying on a business.”
- (3) In paragraph 61A (involved third parties), in entry 12 of the table, for “landfill disposal” substitute “disposal of material”.