
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Section 27. (See end of Document for details)

SCHEDULES

SCHEDULE 12

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 2

AMENDMENTS OF OTHER ACTS

FA 2008

- 27 (1) Schedule 41 to that Act (penalties: failure to notify etc) is amended as follows.
- (2) In the table in paragraph 1, in the entry for landfill tax, for “section 47(2) and (3)” substitute “ section 47(2), (3) and (3A) ”.
- (3) After paragraph 3 insert—
- “Involvement in landfill disposal by unregistered person*
- 3A A penalty is payable by a person (“P”) where P does an act which enables HMRC to assess an amount as landfill tax due from P under section 50A of FA 1996.”
- (4) In paragraph 5 (degrees of culpability), in sub-paragraph (3), after “a relevant excise provision” insert “ , or to assess an amount of landfill tax as due from P under section 50A of FA 1996, ”.
- (5) After paragraph 6C insert—
- “6C(1) The penalty payable under paragraph 3A is—
- (a) for a deliberate and concealed act or failure, 100% of the potential lost revenue, and
- (b) for a deliberate but not concealed act or failure, 70% of the potential lost revenue.
- (2) No penalty is payable under paragraph 3A in any other case.”
- (6) In paragraph 7 (potential lost revenue)—
- (a) after sub-paragraph (8) insert—
- “(8A) In the case of a relevant obligation under section 47 of FA 1996 (which relates to landfill tax), the potential lost revenue is the amount of tax (if any) for which P is liable for the period—
- (a) beginning with the date with effect from which P is required in accordance with that section to be registered or (as the case may be) from which the Commissioners may register P under that section, and

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(b) ending with the day on which HMRC received notification of, or otherwise became fully aware of, P's liability to be registered or (as the case may be) the Commissioners' power to register P.”;

(b) in sub-paragraph (9) omit “, landfill tax”.

(7) After paragraph 9 insert—

“9A In the case of the doing of an act which enables HMRC to assess an amount of landfill tax as due under section 50A of FA 1996, the potential lost revenue is the amount of the tax which may be assessed as due.”

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