

SCHEDULES

SCHEDULE 12

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 3

COMMENCEMENT AND TRANSITIONAL PROVISIONS

Disposals before April 2018 at places other than landfill sites

- 31 (1) Where the Commissioners become aware of a disposal that—
- (a) has been made at a place other than a landfill site,
 - (b) would, if made on or after 1 April 2018, require a permit or licence mentioned in subsection (4) of section 40 of FA 1996 (as that section has effect on that day), and
 - (c) is not chargeable to tax apart from this paragraph,
- the disposal is treated for the purposes of Part 3 of FA 1996 as having been made at that place on 1 April 2018.
- (2) But a person cannot be guilty of an offence, or liable to a civil penalty, solely as a result of the retrospective effect of this paragraph.