

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 33. (See end of Document for details)*

---

## 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*

- 33 Schedule 41 to FA 2008 (penalties: failure to notify etc) has effect as if—
- (a) the obligation under paragraph 32 above were an obligation specified in the Table in paragraph 1 of that Schedule;
  - (b) a reference in paragraph 6CA (inserted by paragraph 27(5) above) to paragraph 3A included a reference to paragraph 1 as it has effect by virtue of paragraph (a) above.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 33.