
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 9. (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

Taxable activities

- 9 (1) Section 69 (taxable activities) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) A person carries out a taxable activity if the person—
- (a) makes a taxable disposal (whether or not at a landfill site),
 - (b) permits a taxable disposal to be made at a landfill site, or
 - (c) knowingly causes or knowingly permits a taxable disposal to be made elsewhere than at a landfill site,
- and the person is liable to pay tax in respect of the disposal.”
- (3) In subsection (2)—
- (a) in paragraph (a), after “is made” insert “ at a landfill site ”;
 - (b) for “this section” substitute “ subsection (1)(b) ”.

Changes to legislation:

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