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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2018, Cross  
Heading: Assessment: supplementary and consequential amendments. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 12

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

#### PART 1

##### AMENDMENTS OF PART 3 OF FA 1996

###### *Assessment: supplementary and consequential amendments*

- 24 In section 54 (appeals), in subsection (2)—
- (a) for “it is an assessment” substitute “it is—
    - (a) an assessment”;
    - (b) at the end insert “, or
      - (b) an assessment under section 50A.”
- 25 (1) Schedule 5 is amended as follows.
- (2) In paragraph 27 (interest on unpaid tax etc)—
- (a) after sub-paragraph (8) insert—
    - “(8A) Sub-paragraph (8B) below applies where under section 50A of this Act the Commissioners assess an amount as being due from a person who is not a registered person in respect of a taxable disposal and notify it to the person.
    - (8B) The amount shall carry interest for the period which—
      - (a) begins with the day (or the last day of the period) notified under section 50A(2)(b), and
      - (b) ends with the day before that on which the amount is paid.”;
  - (b) in sub-paragraph (13)—
    - (i) in paragraph (a), after “or (7)” insert “ or (8A) ”;
    - (ii) in the words after paragraph (c), after “or (8)” insert “ or (8B) ”.
- (3) In paragraph 33 (assessments: time limits)—
- (a) in sub-paragraph (1)(a), after “section 50” insert “ or 50A ”;
  - (b) in sub-paragraph (1A), omit the word “or” at the end of paragraph (a) and after that paragraph insert—
    - “(aa) in the case of an assessment under section 50A, evidence of facts, sufficient in the Commissioners' opinion to justify the making of the assessment, coming to their knowledge, or”.
- (4) In paragraph 36 (the register: publication)—
- (a) for the heading substitute “ Publication of information by Commissioners ”;

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(b) after sub-paragraph (2) insert—

“(2A) The Commissioners may publish, by such means as they think fit—

- (a) the names of persons assessed to tax under section 50A in respect of taxable disposals not made at a landfill site;
- (b) the addresses of any places used by persons within paragraph (a) for making taxable disposals or otherwise for carrying on business.

This sub-paragraph does not apply where the assessment in question is subject to an outstanding appeal.”

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