
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Cross Heading: Exemptions. (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

Exemptions

- 5 In section 43 (material removed from water), in subsections (1), (3), (4) and (5),
after “A disposal” insert “ made at a landfill site ”.
- 6 In section 44 (mining and quarrying), in subsection (1), after “A disposal” insert
“ made at a landfill site ”.
- 7 (1) Section 45 (pet cemeteries) is amended as follows.
(2) In subsection (1), after “A disposal” insert “ made at a landfill site ”.
(3) In subsection (2)—
(a) in paragraph (a), for “landfill disposal” substitute “ disposal of material ”;
(b) in paragraph (b), for “landfill disposals” substitute “ disposals of material ”.
- 8 In section 46 (power to vary), in subsection (2), before paragraph (a) insert—
“(za) confer exemption by reference to guidance (as it has effect from time
to time) issued by—
(i) a body established by or under any enactment, or
(ii) a government department or an agency of a government
department,
to the effect that particular kinds of disposal do not require a permit
or licence mentioned in section 40(4);”.

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