SCHEDULES

SCHEDULE 12 U.K.

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 1 U.K.

AMENDMENTS OF PART 3 OF FA 1996

Taxable disposals etc: supplementary and consequential amendments

10 In section 42 (amount of tax), in subsection (2)—

(a) for "Where the" substitute "Where—

(a) the";

(b) for "fines this section" substitute "fines, and

(b) the disposal is made at a landfill site,

this section".

11 In section 51 (credit: general), in subsection (1)(a), after "liable to pay tax" insert " in respect of the disposal of material at a landfill site ".

12 In section 52 (bad debts), in subsection (1)(a), after "taxable activity" insert " at a landfill site ".

13 Omit sections 64 to 67.

14 (1) Section 70 (interpretation) is amended as follows.

(2) In subsection (1), at the appropriate places insert—

""disposal" and "dispose of" shall be construed in accordance with section 40A;";

""landfill site" has the meaning given by section 40(4);";

""operator", in relation to a landfill site, means the person who at the relevant time is the holder of the permit (where section 40(4)(a) applies) or the licence (where section 40(4)(b) or (c) applies);";

""taxable person" means a person who is liable to pay tax on a taxable disposal."

(3) Omit subsections (2) and (2A).

(4) In subsection (4), for "sections 64 to" substitute " sections 68 and ".

15 In section 71 (orders and regulations), in subsection (7)—

(a) before paragraph (a) insert—

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

"(za) an order under section 40A which has the result that anything which would not otherwise be a taxable disposal is a taxable disposal;";

(b) omit paragraphs (ca), (cb) and (d).

16 (1) Schedule 5 (landfill tax) is amended as follows.

(2) Omit paragraph 1B (information: site restoration).

(3) Before paragraph 2 insert—

"Site information

1C (1) Regulations may require the operator of a landfill site—

(a) to retain plans, permits and licences relating to the site;

(b) to provide the Commissioners with copies of, or information relating to, plans, permits and licences retained under paragraph (a).

(2) Regulations under sub-paragraph (1)(b) may be framed by reference to such copies or information as may be stipulated in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice."

(4) In paragraph 2A (records: material at landfill sites)—

(a) in the heading, after "landfill" insert " and other ";

(b) in sub-paragraph (1), for "relating to material" substitute "relating to—

(a) material";

(c) at the end of that sub-paragraph insert ", and

(b) material disposed of elsewhere than at a landfill site."

(5) In paragraph 10 (power to take samples), in sub-paragraph (1) omit "as waste by way of landfill".

(6) In paragraph 45 (adjustment of disposal contracts), in sub-paragraphs (1)(a) and (c) and (2) omit "landfill".

(7) In paragraph 46 (adjustment of construction contracts), in sub-paragraph (1)(b) omit "landfill".

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