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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, PART 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

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

#### PART 2

##### AMENDMENTS OF OTHER ACTS

##### *FA 2008*

26 (1) Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.

(2) In paragraph 60 (business), after sub-paragraph (1) insert—

“(1A) A person who under section 41 of FA 1996 is liable to pay landfill tax charged on a taxable disposal is treated for the purposes of this Schedule (subject to regulations under this paragraph) as carrying on a business.”

(3) In paragraph 61A (involved third parties), in entry 12 of the table, for “landfill disposal” substitute “disposal of material”.

27 (1) Schedule 41 to that Act (penalties: failure to notify etc) is amended as follows.

(2) In the table in paragraph 1, in the entry for landfill tax, for “section 47(2) and (3)” substitute “section 47(2), (3) and (3A)”.

(3) After paragraph 3 insert—

##### *“Involvement in landfill disposal by unregistered person*

3A A penalty is payable by a person (“P”) where P does an act which enables HMRC to assess an amount as landfill tax due from P under section 50A of FA 1996.”

(4) In paragraph 5 (degrees of culpability), in sub-paragraph (3), after “a relevant excise provision” insert “, or to assess an amount of landfill tax as due from P under section 50A of FA 1996,”.

(5) After paragraph 6C insert—

“6C(1) The penalty payable under paragraph 3A is—

- (a) for a deliberate and concealed act or failure, 100% of the potential lost revenue, and
- (b) for a deliberate but not concealed act or failure, 70% of the potential lost revenue.

(2) No penalty is payable under paragraph 3A in any other case.”

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(6) In paragraph 7 (potential lost revenue)—

(a) after sub-paragraph (8) insert—

“(8A) In the case of a relevant obligation under section 47 of FA 1996 (which relates to landfill tax), the potential lost revenue is the amount of tax (if any) for which P is liable for the period—

(a) beginning with the date with effect from which P is required in accordance with that section to be registered or (as the case may be) from which the Commissioners may register P under that section, and

(b) ending with the day on which HMRC received notification of, or otherwise became fully aware of, P's liability to be registered or (as the case may be) the Commissioners' power to register P.”;

(b) in sub-paragraph (9) omit “, landfill tax”.

(7) After paragraph 9 insert—

“9A In the case of the doing of an act which enables HMRC to assess an amount of landfill tax as due under section 50A of FA 1996, the potential lost revenue is the amount of the tax which may be assessed as due.”

*FA 2011*

28 In FA 2011, in Schedule 23 (data-gathering powers), in paragraph 25(c), for “landfill disposal” substitute “ disposal of material ”.

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