
Changes to legislation: Finance Act 2009, Cross Heading: Material at landfill sites is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 60 **U.K.**

LANDFILL TAX: PRESCRIBED LANDFILL SITE ACTIVITIES

Material at landfill sites

- 5 Part 1 of Schedule 5 (information) is amended as follows.
- 6 For the heading before paragraph 1 substitute— “ Information: general ”
- 7 After paragraph 1 insert—

“Information: material at landfill sites

- 1A (1) Regulations may make provision about giving the Commissioners information relating to material at a landfill site or a part of a landfill site.
- (2) Regulations under this paragraph may require a person to give information.
- (3) Regulations under this paragraph may—
- (a) require a person, or authorise an officer of Revenue and Customs to require a person, to designate a part of a landfill site (an “information area”), and
 - (b) require material, or prescribed descriptions of material, to be deposited in an information area.
- (4) Regulations under this paragraph may make provision about information relating to what is done with material.
- (5) Sub-paragraphs (2) to (4) do not prejudice the generality of sub-paragraph (1).”
- 8 For the heading before paragraph 2 substitute— “ Records: registrable persons ”
- 9 After paragraph 2 insert—

“Records: material at landfill sites

- 2A (1) Regulations may require a person to make records relating to material at a landfill site or a part of a landfill site.
- (2) Regulations under this paragraph may make provision about records relating to what is done with material.
- (3) Sub-paragraphs (2) to (7) of paragraph 2 apply in relation to regulations under this paragraph as they apply in relation to regulations under paragraph 2.

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- (4) But, in the application of paragraph 2(3)(a) in relation to regulations under this paragraph, the reference to registrable persons has effect as a reference to persons.”

Changes to legislation:

Finance Act 2009, Cross Heading: Material at landfill sites is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)