



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Interpretation

^{F1}64 Disposal of material as waste.

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Textual Amendments

F1 Ss. 64-67 omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of Finance Act 2018 (c. 3), **Sch. 12 para. 13**

^{F1}65 Disposal by way of landfill.

.....

Textual Amendments

F1 Ss. 64-67 omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of Finance Act 2018 (c. 3), **Sch. 12 para. 13**

^{F1}65A Prescribed landfill site activities to be treated as disposals

.....

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Textual Amendments

- F1** Ss. 64-67 omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 13](#)

^{F1}66 Landfill sites.

.....

Textual Amendments

- F1** Ss. 64-67 omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 13](#)

^{F1}67 Operators of landfill sites.

.....

Textual Amendments

- F1** Ss. 64-67 omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 13](#)

68 Weight of material disposed of.

- (1) The weight of the material disposed of on a taxable disposal shall be determined in accordance with regulations.
- (2) The regulations may—
 - (a) prescribe rules for determining the weight;
 - (b) authorise rules for determining the weight to be specified by the Commissioners in a prescribed manner;
 - (c) authorise rules for determining the weight to be agreed by the person liable to pay the tax and an authorised person.
- (3) The regulations may in particular prescribe, or authorise the specification or agreement of, rules about—
 - (a) the method by which the weight is to be determined;
 - (b) the time by reference to which the weight is to be determined;
 - (c) the discounting of constituents (such as water).
- (4) The regulations may include provision that a specification authorised under subsection (2)(b) above may provide—
 - (a) that it is to have effect only in relation to disposals of such descriptions as may be set out in the specification;
 - (b) that it is not to have effect in relation to particular disposals unless the Commissioners are satisfied that such conditions as may be set out in the specification are met in relation to the disposals;

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and the conditions may be framed by reference to such factors as the Commissioners think fit (such as the consent of an authorised person to the specification having effect in relation to disposals).

- (5) The regulations may include provision that—
- (a) where rules are agreed as mentioned in subsection (2)(c) above, and
 - (b) the Commissioners believe that they should no longer be applied because they do not give an accurate indication of the weight or they are not being fully observed or for some other reason,
- the Commissioners may direct that the agreed rules shall no longer have effect.
- (6) The regulations shall be so framed that where in relation to a given disposal—
- (a) no specification of the Commissioners has effect, and
 - (b) no agreed rules have effect,
- the weight shall be determined in accordance with rules prescribed in the regulations.

69 Taxable activities.

- [^{F2}(1) A person carries out a taxable activity if the person—
- (a) makes a taxable disposal (whether or not at a landfill site),
 - (b) permits a taxable disposal to be made at a landfill site, or
 - (c) knowingly causes or knowingly permits a taxable disposal to be made elsewhere than at a landfill site,
- and the person is liable to pay tax in respect of the disposal.]
- (2) Where—
- (a) a taxable disposal is made [^{F3}at a landfill site], and
 - (b) it is made without the knowledge of the person who is liable to pay tax in respect of it,
- that person shall for the purposes of [^{F4}subsection (1)(b)] be taken to permit the disposal.

Textual Amendments

- F2** S. 69(1) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 9\(2\)](#)
- F3** Words in s. 69(2)(a) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 9\(3\)\(a\)](#)
- F4** Words in s. 69(2) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 9\(3\)\(b\)](#)

70 Interpretation: other provisions.

- (1) Unless the context otherwise requires—
- “accounting period” shall be construed in accordance with section 49 above;
- “appeal tribunal” means [^{F5}the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal;]
- “authorised person” means any person acting under the authority of the Commissioners;

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“the Commissioners” means the Commissioners of Customs and Excise;
“conduct” includes any act, omission or statement;
^{F6}“disposal” and “dispose of” shall be construed in accordance with section 40A;]
^{F7}“the Environment Agency” means the body established by section 1 of the Environment Act 1995;]
^{F8}“fines” means particles produced by a waste treatment process that involves an element of mechanical treatment;]
^{F9}“HMRC” means Her Majesty’s Revenue and Customs;]
^{F6}“landfill site” has the meaning given by section 40(4);]
“material” means material of all kinds, including objects, substances and products of all kinds;
^{F10}“the Natural Resources Body for Wales” means the body established by article 3 of the Natural Resources Body for Wales (Establishment) Order 2012 (S.I. 2012/1903);]
^{F6}“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);]
“prescribed” means prescribed by an order or regulations under this Part;
^{F11}“registered person” and “registrable person” have] the meaning given by section 47(10) above;
^{F12} ...
“tax” means landfill tax;
“taxable disposal” has the meaning given by section 40 above.
^{F6}“taxable person” means a person who is liable to pay tax on a taxable disposal.]

^{F13}(2)

^{F14}(2A)

(3) A reference to this Part includes a reference to any order or regulations made under it and a reference to a provision of this Part includes a reference to any order or regulations made under the provision, unless otherwise required by the context or any order or regulations.

(4) This section and ^{F15}sections 68 and] 69 above apply for the purposes of this Part.

Textual Amendments

- F5** Words in s. 70(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 238(2)**
- F6** Words in s. 70(1) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(2)**
- F7** S. 70(1): definitions of “the Environment Agency” and “the Scottish Environment Protection Agency” inserted (1.8.1996) by [S.I. 1996/1529](#), **art. 5(a)(b)**
- F8** Words in s. 70(1) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **Sch. 15 para. 5**
- F9** Words in s. 70(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 238(3)**
- F10** Words in s. 70(1) inserted (1.4.2013) by [The Natural Resources Body for Wales \(Functions\) Order 2013 \(S.I. 2013/755\)](#), art. 1(2), **Sch. 2 para. 389** (with Sch. 7)

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- F11** Words in s. 70(1) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 20**
- F12** Words in s. 70(1) omitted (with effect in accordance with s. 31(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(c), **Sch. 4 para. 4(a)**; S.I. 2015/638, art. 2
- F13** S. 70(2) omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(3)**
- F14** S. 70(2A) omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(3)**
- F15** Words in s. 70(4) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(4)**

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