

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 48. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 5

#### LANDFILL TAX

##### Modifications etc. (not altering text)

**C1** Sch. 5 extended (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 4(3)**

### [<sup>F1</sup>PART VIII

#### SECONDARY LIABILITY: CONTROLLERS OF LANDFILL SITES

##### Textual Amendments

**F1** Sch. 5 Pt. VIII paras. 48-61 added (28.7.2000 with effect in relation to taxable disposals made on or after 28.7.2000) by 2000 c. 17, s. 142(3)(4), **Sch. 37**

##### *Meaning of controller*

- 48 (1) For the purposes of this Part of this Schedule a person is the controller of the whole, or a part, of a landfill site at a given time if he determines, or is entitled to determine, what disposals of material, if any, may be made—
- (a) at every part of the site at that time, or
  - (b) at that part of the site at that time,
- as the case may be.
- (2) But a person who, because he is an employee or agent of another, determines or is entitled to determine what disposals may be made at a landfill site or any part of a landfill site is not the controller of that site or, as the case may be, that part of that site.
- (3) Where a person is the controller of the whole or a part of a landfill site, that site or, as the case may be, that part of the site is referred to in this Part of this Schedule as being under his control.
- (4) Any reference in this Part of this Schedule to a controller (without more) is a reference to a controller of the whole or a part of a landfill site.]

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There are currently no known outstanding effects for the Finance Act 1996, Paragraph 48.