



# Finance Act 2018

## 2018 CHAPTER 3

### PART 2

#### INDIRECT TAXES

##### *Landfill tax*

#### **42 Landfill tax: disposals not made at landfill sites, etc**

- (1) Schedule 12 makes provision about landfill tax, including provision for disposals of material elsewhere than at landfill sites to be chargeable.
- (2) That Schedule has effect only in relation to disposals made in England or Northern Ireland.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Cross Heading:  
Landfill tax.