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.