
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 12

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 1

AMENDMENTS OF PART 3 OF FA 1996

Taxable disposals etc: supplementary and consequential amendments

- 10 In section 42 (amount of tax), in subsection (2)—
- (a) for “Where the” substitute “Where—
 - (a) the”;
 - (b) for “fines this section” substitute “fines, and
 - (b) the disposal is made at a landfill site, this section”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 10.