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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 15. (See end of Document for details)*

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## 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*

- 15 In section 71 (orders and regulations), in subsection (7)—
- (a) before paragraph (a) insert—
    - “(za) an order under section 40A which has the result that anything which would not otherwise be a taxable disposal is a taxable disposal;”;
  - (b) omit paragraphs (ca), (cb) and (d).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 15.