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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 21. (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

*Registration: supplementary and consequential amendments*

- 21 (1) Schedule 5 is amended as follows.
- (2) In paragraph 2 (records: registrable persons), in the heading and in sub-paragraphs (1) and (3)(a), for “registrable persons” substitute “taxable persons”.
- (3) In paragraph 26 (interest on under-declared tax), in sub-paragraphs (1)(a) and (4), for “registrable person” substitute “registered person”.
- (4) In paragraph 27 (interest on unpaid tax etc), in sub-paragraphs (1)(a), (3)(a), (5)(a) and (7), for “registrable person” substitute “registered person”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 21.