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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 22. (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

###### *Assessment*

- 22 (1) Section 50 (power to assess) is amended as follows.
- (2) In the heading, for “assess” substitute “ assess: registered persons ”.
- (3) In subsection (1)(a), (b), (c) and (d) and subsection (2), for “a person” substitute “ a registered person ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 22.