
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 3. (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

3 After section 40 insert—

“40A Disposals of material

- (1) For the purposes of this Part, there is a disposal of material if—
 - (a) material is disposed of on the surface of land or on a structure set into the surface, or
 - (b) material is disposed of under the surface of land.
- (2) For the purposes of subsection (1)(a) and (b) it does not matter whether the material is placed in a container before it is disposed of.
- (3) For the purposes of subsection (1)(b) it does not matter whether the material—
 - (a) is covered after it is disposed of, or
 - (b) is disposed of in a cavity (such as a cavern or mine).
- (4) If material is disposed of on the surface of land or on a structure set into the surface with a view to the material being covered, the disposal is to be treated as made when the material is disposed of and not when it is covered.
- (5) An order may for the purposes of this Part provide for—
 - (a) material to be treated as disposed of in circumstances where it would not otherwise be so treated;
 - (b) material to be treated as not disposed of in circumstances where it would otherwise be so treated.
- (6) An order under subsection (5) may, among other things, make provision by reference to—
 - (a) descriptions of material;
 - (b) the quantities disposed of;
 - (c) the nature of the site at which material is disposed of;
 - (d) the location of material in a site (for example, whether it is in a discrete unit within the site).

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- (7) An order may for the purposes of this Part provide for a prohibited disposal to be treated as a disposal falling within paragraph (b) of section 40(2).

“Prohibited disposal” here means a disposal of material the disposal of which at a landfill site is prohibited by or by virtue of a prescribed enactment.

- (8) An order under this section may make provision subject to exceptions, conditions or other qualifications.”

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