
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 32. (See end of Document for details)

SCHEDULES

SCHEDULE 12

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 3

COMMENCEMENT AND TRANSITIONAL PROVISIONS

Disposals before April 2018 at places other than landfill sites

- 32 (1) A person who is liable (by virtue of paragraph 31) to pay tax on a disposal made before 1 April 2018 at a place other than a landfill site must—
- (a) notify the Commissioners of the disposal, and
 - (b) provide the Commissioners with the required information, no later than 30 April 2018.
- (2) The required information is—
- (a) the place where the disposal was made;
 - (b) the nature and weight of the material disposed of;
 - (c) any other information prescribed by regulations.
- (3) Subsections (2), (3), (6), (8) and (9) of section 71 of FA 1996 (orders and regulations) apply to regulations under sub-paragraph (2)(c) as they apply to regulations under Part 3 of that Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 32.