

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 ”.
- 23 After that section insert—

“50A Power to assess: unregistered persons

- (1) Where—
- (a) it appears to the Commissioners that a person is liable to pay tax on a taxable disposal, and
 - (b) the person is not a registered person,
- the Commissioners may assess the amount of tax due from the person to the best of their judgment and notify it to the person.
- (2) An assessment under this section must be accompanied by a notice—
- (a) identifying the land where the disposal was made;
 - (b) indicating the date on which the disposal was made or treated as made, or the date on which (or period within which) the Commissioners believe it was made;
 - (c) explaining why the Commissioners believe that the person to whom the notification is sent is liable to pay tax on the disposal;
 - (d) describing the methods used to calculate the amount of tax, including the method used by the Commissioners to determine the weight of the material disposed of;
 - (e) containing any other information prescribed by regulations.
- (3) An assessment under this section is not invalidated by any inaccuracy in the information given in the notice under subsection (2).
- (4) An assessment under this section—
- (a) may relate to more than one taxable disposal;

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

- (b) may relate to an unascertained number of taxable disposals;
 - (c) may relate to taxable disposals at more than one location.
- (5) An assessment under this section shall not be made more than two years after evidence of facts, sufficient in the Commissioners' opinion to justify the making of the assessment, comes to their knowledge.

But where further such evidence comes to their knowledge after the making of an assessment under this section another assessment may be made under this section in addition to any earlier assessment.

- (6) Where an amount has been assessed and notified to a person under this section it shall be deemed to be an amount of tax due from the person and may be recovered accordingly unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Cross Heading: Assessment.