
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Cross
Heading: Registration: supplementary and consequential amendments. (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

Registration: supplementary and consequential amendments

- 18 In section 49 (accounting for tax and time for payment), for “registrable person”
substitute “registered person”.
- 19 (1) Section 59 (groups of companies) is amended as follows.
- (2) In subsection (2)—
- (a) for “condition” substitute “conditions”;
- (b) for “is fulfilled” substitute “are fulfilled”.
- (3) In subsection (3), for “The condition is that the” substitute “The conditions are that—
- (a) each of the bodies corporate is a registered person, and
- (b) the”.
- 20 In section 70 (interpretation), in subsection (1), for “ “registrable person” has”
substitute “ “registered person” and “registrable person” have”.
- 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, Cross Heading:
Registration: supplementary and consequential amendments.