

## SCHEDULES

### SCHEDULE 12

#### LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

#### PART 1

##### AMENDMENTS OF PART 3 OF FA 1996

##### *Taxable disposals*

- 2 (1) Section 40 (charge to tax) is amended as follows.
- (2) For subsection (2) substitute—
- “(2) A taxable disposal takes place where material is disposed of and either—
- (a) the disposal is made at a landfill site (see subsection (4)), or
  - (b) the disposal requires a permit or licence mentioned in subsection (4) but is not made at a landfill site.”
- (3) After subsection (3) insert—
- “(4) Land is a landfill site at a given time if at that time—
- (a) a permit under regulations made under—
    - (i) section 2 of the Pollution Prevention and Control Act 1999,
    - or
    - (ii) Article 4 of the Environment (Northern Ireland) Order 2002 (S.I. 2002/3153 (N.I. 7)),is in force in relation to the land and authorises deposits or disposals in or on the land,
  - (b) a waste management licence issued under Part 2 of the Waste and Contaminated Land (Northern Ireland) Order 1997 (S.I. 1997/2778 (N.I. 19)) (waste on land) is in force in relation to the land and authorises deposits in or on the land, or
  - (c) a licence under any provision for the time being having effect in Northern Ireland and corresponding to section 35 of the Environmental Protection Act 1990 (waste management licences) is in force in relation to the land and authorises disposals in or on the land.”
- 3 After section 40 insert—
- “40A Disposals of material**
- (1) For the purposes of this Part, there is a disposal of material if—

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

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- (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).
- (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.”

**Changes to legislation:**

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