
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Cross
Heading: Disposals before April 2018 at places other than landfill sites. (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

- 31 (1) Where the Commissioners become aware of a disposal that—
- (a) has been made at a place other than a landfill site,
 - (b) would, if made on or after 1 April 2018, require a permit or licence mentioned in subsection (4) of section 40 of FA 1996 (as that section has effect on that day), and
 - (c) is not chargeable to tax apart from this paragraph,
- the disposal is treated for the purposes of Part 3 of FA 1996 as having been made at that place on 1 April 2018.
- (2) But a person cannot be guilty of an offence, or liable to a civil penalty, solely as a result of the retrospective effect of this paragraph.
- 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.
- 33 Schedule 41 to FA 2008 (penalties: failure to notify etc) has effect as if—
- (a) the obligation under paragraph 32 above were an obligation specified in the Table in paragraph 1 of that Schedule;
 - (b) a reference in paragraph 6CA (inserted by paragraph 27(5) above) to paragraph 3A included a reference to paragraph 1 as it has effect by virtue of paragraph (a) above.
- 34 Paragraphs 31 to 33 come into force on 1 April 2018.

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