



Finance Act 2018

2018 CHAPTER 3

PART 2

INDIRECT TAXES

Landfill tax

42 Landfill tax: disposals not made at landfill sites, etc

- (1) Schedule 12 makes provision about landfill tax, including provision for disposals of material elsewhere than at landfill sites to be chargeable.
- (2) That Schedule has effect only in relation to disposals made in England or Northern Ireland.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 42.