
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 3

Amendments to subordinate legislation

The Landfill Tax (Qualifying Fines) (No. 2) Order 2015

35.—(1) The Landfill Tax (Qualifying Fines) (No. 2) Order 2015⁽¹⁾ is amended as follows.

(2) In article 2—

(a) for the definition of “hazardous waste” substitute—

““hazardous waste” means anything that—

(a) is hazardous waste for the purposes of the Waste Directive, and

(b) is not excluded from the scope of the Waste Directive by Article 2 of that Directive;”;

(b) after the definition of “transfer note” insert—

““the Waste Directive” means [Directive 2008/98/EC](#) of the European Parliament and Council as modified by section 37(3) to (9) of the Waste and Emissions Trading Act 2003⁽²⁾.”.

Commencement Information

II [Reg. 35](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

(1) [S.I. 2015/1385](#), amended by [S.I. 2018/942](#). Section 40 of the Finance Act 1996, as amended by section 31 of the Scotland Act 2012 (c. 11) and by section 19 of the Wales Act 2014 (c. 29) with effect from 1st April 2018 by virtue of [S.I. 2018/214 \(C.21\)](#), has the effect that, from 1st April 2018, landfill tax is only chargeable in respect of taxable disposals made in England and Northern Ireland.

(2) [2003 c. 33](#). Section 37 was amended by [S.I. 2019/620](#).

Changes to legislation:

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 35.