



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Interpretation

67 Operators of landfill sites.

The operator of a landfill site at a given time is—

- (a) the person who is at the time concerned the holder of the licence, where section 66(a) above applies;
- (b) the waste disposal authority which at the time concerned occupies the landfill site, where section 66(b) above applies;
- [^{F1}(ba) the person who is at the time concerned the holder of the permit, where section 66(ba) above applies;]
- (c) the person who is at the time concerned the holder of the licence, where section 66(c) above applies;
- (d) the district council which passed the resolution, where section 66(d) above applies;
- (e) the person who is at the time concerned the holder of the licence, where section 66(e) above applies.

Textual Amendments

- F1** S. 67(ba) inserted (E.W.) (1.8.2000) by S.I. 2000/2973, reg. 39, Sch. 10 para. 22 and (S.) (28.9.2000) by S.S.I. 2000/323, reg. 36, Sch. 10 para. 6(3)

Status:

Point in time view as at 01/04/2010. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 67.