



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Exemptions

45 Pet cemeteries.

- (1) A disposal is not a taxable disposal for the purposes of this Part if—
 - (a) the disposal is of material consisting entirely of the remains of dead domestic pets, and
 - (b) the landfill site at which the disposal is made fulfils the test set out in subsection (2) below.
- (2) The test is that during the relevant period—
 - (a) no landfill disposal was made at the site, or
 - (b) the only landfill disposals made at the site were of material consisting entirely of the remains of dead domestic pets.
- (3) For the purposes of subsection (2) above the relevant period—
 - (a) begins with 1st October 1996 or (if later) with the coming into force in relation to the site of the licence or resolution mentioned in section 66 below, and
 - (b) ends immediately before the disposal mentioned in subsection (1) above.

Status:

Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 45.