



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Interpretation

64 Disposal of material as waste

- (1) A disposal of material is a disposal of it as waste if the person making the disposal does so with the intention of discarding the material.
- (2) The fact that the person making the disposal or any other person could benefit from or make use of the material is irrelevant.
- (3) Where a person makes a disposal on behalf of another person, for the purposes of subsections (1) and (2) above the person on whose behalf the disposal is made shall be treated as making the disposal.
- (4) The reference in subsection (3) above to a disposal on behalf of another person includes references to a disposal—
 - (a) at the request of another person;
 - (b) in pursuance of a contract with another person.