



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Interpretation

66 Landfill sites.

Land is a landfill site at a given time if at that time—

- (a) a licence which is a site licence for the purposes of Part II of the ^{M1}Environmental Protection Act 1990 (waste on land) is in force in relation to the land and authorises disposals in or on the land,
- (b) a resolution under section 54 of that Act (land occupied by waste disposal authorities in Scotland) is in force in relation to the land and authorises deposits or disposals in or on the land,
- [^{F1}(ba) a permit under regulations under section 2 of the Pollution Prevention and Control Act 1999 is in force in relation to the land and authorises deposits or disposals in or on the land,]
- (c) a disposal licence issued under Part II of the ^{M2}Pollution Control and Local Government (Northern Ireland) Order 1978 (waste on land) is in force in relation to the land and authorises deposits on the land,
- (d) a resolution passed under Article 13 of that Order (land occupied by district councils in Northern Ireland) is in force in relation to the land and relates to deposits on the land, or
- (e) a licence under any provision for the time being having effect in Northern Ireland and corresponding to section 35 of the Environmental Protection Act 1990 (waste management licences) is in force in relation to the land and authorises disposals in or on the land.

Status: Point in time view as at 21/03/2000. This version of this provision has been superseded.

Changes to legislation: Finance Act 1996, Section 66 is up to date with all changes known to be in force on or before 09 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F1** S. 66(ba) inserted (21.3.2000 for E.W.S.) by 1999 c. 24, ss. 6, 7(3), **Sch. 2 para. 19**; S.I. 2000/800, **art. 2** (as amended (17.7.2012) by Finance Act 2012 (c. 14), **s. 206(a)**)
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Marginal Citations

- M1** 1990 c. 43.
M2 S.I. 1978/1049 (N.I.19).

Status:

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Changes to legislation:

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