



# 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;
- <sup>F1</sup>(b) .....
- <sup>F2</sup>(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(b) omitted (with effect in accordance with s. 31(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(c), [Sch. 4 para. 3](#); [S.I. 2015/638](#), art. 2; [S.I. 2015/638](#), art. 2

**F2** 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Point in time view as at 01/04/2015. This version of this provision has been superseded.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.