



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Interpretation*

#### **69 Taxable activities**

- (1) A person carries out a taxable activity if—
  - (a) he makes a taxable disposal in respect of which he is liable to pay tax, or
  - (b) he permits another person to make a taxable disposal in respect of which he (the first-mentioned person) is liable to pay tax.
- (2) Where—
  - (a) a taxable disposal is made, and
  - (b) it is made without the knowledge of the person who is liable to pay tax in respect of it,that person shall for the purposes of this section be taken to permit the disposal.