



# Finance Act 2012

## 2012 CHAPTER 14

### PART 8

#### OTHER TAXES

##### *Landfill tax*

#### **206 Landfill sites in Scotland**

The following provisions are to be treated as having come into force, in so far as they extend to Scotland, on 21 March 2000—

- (a) paragraph 19 of Schedule 2 to the Pollution Prevention and Control Act 1999 (which inserts paragraph (ba) into section 66 of FA 1996 (landfill sites)), and
- (b) section 6(1) of the Pollution Prevention and Control Act 1999, so far as relating to paragraph 19 of that Schedule.

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Section 206.