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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 15

#### LANDFILL TAX: MATERIAL CONSISTING OF FINES

4 After section 63 insert—

**“63A Qualifying fines: special provisions**

- (1) This section applies for the purposes of section 42.
- (2) An order may provide that fines must not be treated as qualifying fines unless prescribed conditions are met.
- (3) A condition may relate to any matter the Treasury think fit.
- (4) The conditions may include conditions making provision about—
  - (a) the production of a document which includes a statement of the nature of the fines;
  - (b) carrying out a specified test on fines proposed to be disposed of as qualifying fines;
  - (c) the frequency with which tests are to be carried out on any fines proposed to be disposed of as qualifying fines;
  - (d) the frequency with which tests are to be carried out on any fines that come from a particular source and are proposed to be disposed of as qualifying fines;
  - (e) the steps to be taken by operators of landfill sites in relation to persons sending fines to be disposed of as qualifying fines.
- (5) The conditions may enable provision to be made by notices issued by the Commissioners in accordance with such provision as is made in the conditions.
- (6) A notice issued as described in subsection (5) may be revoked by a notice issued in the same way.
- (7) If an order includes provision falling within subsection (4)(b), the Commissioners may direct a person to carry out such a test in relation to any fines proposed to be disposed of as qualifying fines.
- (8) In this section “specified” means specified in—
  - (a) a condition prescribed under subsection (2), or
  - (b) a notice issued as described in subsection (5).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 4.