

# SCHEDULES

## SCHEDULE 12

### LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

#### PART 1

##### AMENDMENTS OF PART 3 OF FA 1996

###### *Assessment*

- 22 (1) Section 50 (power to assess) is amended as follows.
- (2) In the heading, for “assess” substitute “assess: registered persons”.
- (3) In subsection (1)(a), (b), (c) and (d) and subsection (2), for “a person” substitute “a registered person”.