
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 24. (See end of Document for details)

SCHEDULES

SCHEDULE 12 **U.K.**

LANDFILL TAX: DISPOSALS NOT MADE AT LANDFILL SITES, ETC

PART 1 **U.K.**

AMENDMENTS OF PART 3 OF FA 1996

Assessment: supplementary and consequential amendments

- 24 In section 54 (appeals), in subsection (2)—
- (a) for “it is an assessment” substitute “it is—
 - (a) an assessment”;
 - (b) at the end insert “, or
 - (b) an assessment under section 50A.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 24.