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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

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

#### PART 1

#### AMENDMENTS OF PART 3 OF FA 1996

##### *Exemptions*

- 7 (1) Section 45 (pet cemeteries) is amended as follows.
- (2) In subsection (1), after “A disposal” insert “ made at a landfill site ”.
- (3) In subsection (2)—
- (a) in paragraph (a), for “landfill disposal” substitute “ disposal of material ”;
  - (b) in paragraph (b), for “landfill disposals” substitute “ disposals of material ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 7.