

## SCHEDULES

### SCHEDULE 15

#### LANDFILL TAX: MATERIAL CONSISTING OF FINES

- 6 (1) In section 71 (orders and regulations), subsection (7) is amended as follows.
- (2) After paragraph (a) insert—
- “(aa) an order under section 42(3A) providing for fines which would otherwise be qualifying fines not to be qualifying fines;”.
- (3) After paragraph (c) insert—
- “(cza) an order under section 63A(2) other than one which provides only that an earlier order under section 63A(2) is not to apply to fines;”.