

2007 No. 2909

LANDFILL TAX

The Landfill Tax (Material Removed from Water) Order 2007

Made - - - - *8th October 2007*

Laid before the House of Commons *8th October 2007*

Coming into force - - *30th October 2007*

The Treasury make the following Order in exercise of the power conferred by section 46(1) of the Finance Act 1996^(a):

1. This Order may be cited as the Landfill Tax (Material Removed from Water) Order 2007 and comes into force on 30th October 2007.

2. In section 43 of the Finance Act 1996 (material removed from water), after subsection (4), insert—

“(5) A disposal is not a taxable disposal for the purposes of this Part if it is shown to the satisfaction of the Commissioners that the disposal is of material all of which comprises material falling within subsection (1) or (3) and other material which has been added to that material for the purpose of securing that it is not liquid waste.”.

Dave Watts
Frank Roy

8th October 2007

Two of the Lords Commissioners of Her Majesty's Treasury

^(a) 1996 c.8.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 30th October 2007, amends section 43 of the Finance Act 1996. That section provides for an exemption from landfill tax for the disposal of waste removed from water.

Article 2 of the Order adds new subsection (5) to section 43. This exempts from landfill tax the disposal of material all of which comprises material that has been removed from water and other material that has been added to it so that it is not liquid waste.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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