Landfill Tax

1 Dredging exemption

(1) In section 43 of FA 1996 (material removed from water), for subsection (5) substitute—

“(5) Subsection (6) applies to a disposal made at a landfill site where it is shown to the satisfaction of the Commissioners that the material disposed of is comprised only of two or more of the following—

(a) material that falls within subsection (1),

(b) material that falls within subsection (3), and

(c) material not falling within either of those subsections that is added to the material being disposed of for the purpose of securing that it is not liquid waste.

(6) The disposal is to be treated for the purposes of this Part (and taxed accordingly) as if it were instead separate disposals of—

(a) if there is any, so much of the material as the Commissioners are satisfied falls within subsection (1),

(b) if there is any, so much of the material as the Commissioners are satisfied falls within subsection (3), and

(c) if there is any, so much of the material as the Commissioners are not satisfied falls within either of those subsections.”

(2) The amendment made by subsection (1) has effect in relation to disposals made (or treated as made) on or after 1 April 2027.