



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Administration

48 Information required to keep register up to date.

- (1) Regulations may make provision requiring a registrable person to notify the Commissioners of particulars which—
 - (a) are of changes in circumstances relating to the registrable person or any business carried on by him,
 - (b) appear to the Commissioners to be required for the purpose of keeping the register kept under section 47 above up to date, and
 - (c) are of a prescribed description.
- (2) Regulations may make provision—
 - (a) as to the time within which a notification is to be made;
 - (b) as to the form and manner in which a notification is to be made;
 - (c) requiring a person who has made a notification to notify the Commissioners if any information contained in it is inaccurate.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 48.