



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Interpretation*

#### **70 Interpretation: other provisions.**

(1) Unless the context otherwise requires—

“accounting period” shall be construed in accordance with section 49 above;

“appeal tribunal” means [<sup>F1</sup>the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal;]

“authorised person” means any person acting under the authority of the Commissioners;

“the Commissioners” means the Commissioners of Customs and Excise;

“conduct” includes any act, omission or statement;

[<sup>F2</sup>“disposal” and “dispose of” shall be construed in accordance with section 40A;]

[<sup>F3</sup>“the Environment Agency” means the body established by section 1 of the Environment Act 1995;]

[<sup>F4</sup>“fines” means particles produced by a waste treatment process that involves an element of mechanical treatment;]

[<sup>F5</sup>“HMRC” means Her Majesty’s Revenue and Customs;]

[<sup>F2</sup>“landfill site” has the meaning given by section 40(4);]

“material” means material of all kinds, including objects, substances and products of all kinds;

[<sup>F6</sup>“the Natural Resources Body for Wales” means the body established by article 3 of the Natural Resources Body for Wales (Establishment) Order 2012 (S.I. 2012/1903);]

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 70. (See end of Document for details)*

[<sup>F2</sup>“operator”, in relation to a landfill site, means the person who at the relevant time is the holder of the permit (where section 40(4)(a) applies) or the licence (where section 40(4)(b) or (c) applies);]

“prescribed” means prescribed by an order or regulations under this Part;

[<sup>F7</sup>“registered person” and “registrable person” have] the meaning given by section 47(10) above;

<sup>F8</sup> ...

“tax” means landfill tax;

“taxable disposal” has the meaning given by section 40 above.

[<sup>F2</sup>“taxable person” means a person who is liable to pay tax on a taxable disposal.]

<sup>F9</sup>(2) .....

<sup>F10</sup>(2A) .....

(3) A reference to this Part includes a reference to any order or regulations made under it and a reference to a provision of this Part includes a reference to any order or regulations made under the provision, unless otherwise required by the context or any order or regulations.

(4) This section and [<sup>F11</sup>sections 68 and] 69 above apply for the purposes of this Part.

#### Textual Amendments

- F1** Words in s. 70(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 238(2)**
- F2** Words in s. 70(1) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(2)**
- F3** S. 70(1): definitions of “the Environment Agency” and “the Scottish Environment Protection Agency” inserted (1.8.1996) by [S.I. 1996/1529](#), **art. 5(a)(b)**
- F4** Words in s. 70(1) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **Sch. 15 para. 5**
- F5** Words in s. 70(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 238(3)**
- F6** Words in s. 70(1) inserted (1.4.2013) by [The Natural Resources Body for Wales \(Functions\) Order 2013 \(S.I. 2013/755\)](#), art. 1(2), **Sch. 2 para. 389** (with Sch. 7)
- F7** Words in s. 70(1) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 20**
- F8** Words in s. 70(1) omitted (with effect in accordance with s. 31(4) of the amending Act) by virtue of [Scotland Act 2012 \(c. 11\)](#), s. 44(2)(b)(3)(c), **Sch. 4 para. 4(a)**; S.I. 2015/638, art. 2
- F9** S. 70(2) omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(3)**
- F10** S. 70(2A) omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(3)**
- F11** Words in s. 70(4) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), **Sch. 12 para. 14(4)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 70.