

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

## SCHEDULES

### SCHEDULE 5

#### LANDFILL TAX

##### Modifications etc. (not altering text)

- C1** Sch. 5 extended (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 4(3)**

#### PART I

##### INFORMATION [<sup>F1</sup>AND SAMPLES]

##### Textual Amendments

- F1** Words in Sch. 5 Pt. 1 heading inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by **Finance Act 2015 (c. 11)**, **Sch. 15 para. 7(2)**

##### *[<sup>F2</sup>Information: general]*

##### Textual Amendments

- F2** Sch. 5 para. 1 cross-heading substituted (21.7.2009) by **Finance Act 2009 (c. 10)**, **Sch. 60 para. 6**

<sup>F3</sup><sub>1</sub> .....

##### Textual Amendments

- F3** Sch. 5 para. 1 omitted (1.4.2010) by virtue of **The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054)**, art. 1, **Sch. para. 7(a)**

##### *[<sup>F4</sup>Information: material at landfill sites]*

##### Textual Amendments

- F4** Sch. 5 para. 1A and cross-heading inserted (21.7.2009) by **Finance Act 2009 (c. 10)**, **Sch. 60 para. 7**

- 1A (1) Regulations may make provision about giving the Commissioners information relating to material at a landfill site or a part of a landfill site.

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- (2) Regulations under this paragraph may require a person to give information.
- (3) Regulations under this paragraph may—
- (a) require a person, or authorise an officer of Revenue and Customs to require a person, to designate a part of a landfill site (an “information area”), and
  - (b) require material, or prescribed descriptions of material, to be deposited in an information area.
- (4) Regulations under this paragraph may make provision about information relating to what is done with material.
- (5) Sub-paragraphs (2) to (4) do not prejudice the generality of sub-paragraph (1).]

*[<sup>F5</sup>Information: site restoration]*

**Textual Amendments**

- F5** Sch. 5 para. 1B inserted (with effect in accordance with Sch. 60 para. 13(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 60 para. 11**

<sup>F6</sup>1B .....

**Textual Amendments**

- F6** [Sch. 5 para. 1B](#) 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. 16(2)**

*[<sup>F7</sup>Site information]*

**Textual Amendments**

- F7** [Sch. 5 para. 1C](#) and cross-heading 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. 16(3)**

- 1C (1) Regulations may require the operator of a landfill site—
- (a) to retain plans, permits and licences relating to the site;
  - (b) to provide the Commissioners with copies of, or information relating to, plans, permits and licences retained under paragraph (a).
- (2) Regulations under sub-paragraph (1)(b) may be framed by reference to such copies or information as may be stipulated in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.]

*[<sup>F8</sup>Records: [<sup>F9</sup>taxable persons]]*

**Textual Amendments**

- F8** Sch. 5 para. 2 cross-heading substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 60 para. 8**

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**F9** Words in [Sch. 5 para. 2 cross-heading](#) 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. 21\(2\)](#)

- 2 (1) Regulations may require [<sup>F10</sup>taxable persons] to make records.
- (2) Regulations under sub-paragraph (1) above may be framed by reference to such records as may be stipulated in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.
- (3) Regulations may—
- (a) require [<sup>F11</sup>taxable persons] to preserve records of a prescribed description (whether or not the records are required to be made in pursuance of regulations) for such period not exceeding six years as may be specified in the regulations;
  - (b) authorise the Commissioners to direct that any such records need only be preserved for a shorter period than that specified in the regulations;
  - (c) authorise a direction to be made so as to apply generally or in such cases as the Commissioners may stipulate.
- [<sup>F12</sup>(4) A duty under regulations under this paragraph to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
  - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in writing by the Commissioners.]

#### Textual Amendments

- F10** Words in [Sch. 5 para. 2\(1\)](#) 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. 21\(2\)](#)
- F11** Words in [Sch. 5 para. 2\(3\)\(a\)](#) 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. 21\(2\)](#)
- F12** Sch. 5 para. 2(4) substituted for Sch. 5 para. 2(4)-(7) (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 98(2), [Sch. 50 para. 21](#); S.I. 2010/815, art. 2

*[<sup>F13</sup>Records: material at landfill sites [<sup>F14</sup>and other]*

#### Textual Amendments

- F13** Sch. 5 para. 2A and cross-heading inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 60 para. 9](#)
- F14** Words in Sch. 5 para. 2A heading 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. 16\(4\)\(a\)](#)

- 2A (1) Regulations may require a person to make records [<sup>F15</sup>relating to—
- (a) material] at a landfill site or a part of a landfill site [<sup>F16</sup>, and
  - (b) material disposed of elsewhere than at a landfill site.]
- (2) Regulations under this paragraph may make provision about records relating to what is done with material.

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- (3) Sub-paragraphs (2) to (7) of paragraph 2 apply in relation to regulations under this paragraph as they apply in relation to regulations under paragraph 2.
- (4) But, in the application of paragraph 2(3)(a) in relation to regulations under this paragraph, the reference to registrable persons has effect as a reference to persons.]

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**Textual Amendments**

- F15** Words in Sch. 5 para. 2A(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. 16\(4\)\(b\)](#)
- F16** Sch. 5 para. 2A(1)(b) and word 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. 16\(4\)\(c\)](#)

*[<sup>F17</sup>Information: qualifying fines*

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**Textual Amendments**

- F17** Sch. 5 paras. 2B, 2C inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 15 para. 7\(3\)](#)

- 2B (1) Regulations may make provision about giving the Commissioners information about fines proposed to be disposed of, or disposed of, as qualifying fines.
- (2) Regulations under this paragraph may require a person to notify the Commissioners if the result of a test carried out on fines indicates that the fines are not qualifying fines.

*Samples: qualifying fines*

- 2C (1) Regulations may require persons—
- (a) where a sample is taken from a quantity of fines in order to carry out a test on the fines, to retain a prescribed amount of that sample;
  - (b) to preserve fines retained under paragraph (a) for such period not exceeding three months as may be specified in the regulations.
- (2) A duty under regulations under this paragraph to preserve fines may be discharged by taking such steps to preserve them as the Commissioners may specify in writing.]

*Documents*

**F18**<sub>3</sub> .....

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**Textual Amendments**

- F18** Sch. 5 para. 3 omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 7\(a\)](#)

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