
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Amounts shown as tax on invoices. (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 VII

MISCELLANEOUS

Amounts shown as tax on invoices

- 44 (1) Where—
- (a) a registrable person issues an invoice showing an amount as tax chargeable on an event, and
 - (b) no tax is in fact chargeable on the event,
- an amount equal to the amount shown as tax shall be recoverable from the person as a debt due to the Crown.
- (2) Where—
- (a) a registrable person issues an invoice showing an amount as tax chargeable on a taxable disposal, and
 - (b) the amount shown as tax exceeds the amount of tax in fact chargeable on the disposal,
- an amount equal to the excess shall be recoverable from the person as a debt due to the Crown.
- (3) References in this paragraph to an invoice are to any invoice, whether or not it is a landfill invoice within the meaning of section 61 of this Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:
Amounts shown as tax on invoices.