

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Assessments: time limits. (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

##### *Assessments: time limits*

- 33 (1) Subject to the following provisions of this paragraph, an assessment under—
- (a) any provision of section 50 [<sup>F1</sup>or 50A] of this Act, or
  - (b) paragraph 32 above,
- shall not be made more than [<sup>F2</sup>4 years] after [<sup>F3</sup>the relevant event].
- [<sup>F4</sup>(1A) In this paragraph “the relevant event”, in relation to an assessment, means—
- (a) the end of the accounting period concerned, <sup>F5</sup> ...
    - [ in the case of an assessment under section 50A, evidence of facts, sufficient
  - <sup>F6</sup>(aa) in the Commissioners' opinion to justify the making of the assessment, coming to their knowledge, or]
  - (b) in the case of an assessment under paragraph 32 of an amount due by way of a penalty other than a penalty referred to in paragraph 32(2), the event giving rise to the penalty.]
- (2) Subject to sub-paragraph (5) below, an assessment under paragraph 32 above of—
- (a) an amount due by way of any penalty referred to in sub-paragraph (2) of that paragraph, or
  - (b) an amount due by way of interest,
- may be made at any time before the expiry of the period of two years beginning with the time when the amount of tax due for the accounting period concerned has been finally determined.
- (3) In relation to an assessment under paragraph 32 above, any reference in [<sup>F7</sup>sub-paragraph (1A)] or (2) above to the accounting period concerned is a reference to that period which, in the case of the penalty or interest concerned, is the relevant period referred to in sub-paragraph (2) of that paragraph.
- [<sup>F8</sup>(4) An assessment of an amount due from a person in a case involving a loss of tax—

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Assessments: time limits. (See end of Document for details)*

- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
- (b) attributable to a failure by the person to comply with an obligation under section 47(2) or (3),

may be made at any time not more than 20 years after the relevant event (subject to sub-paragraph (5)).

(4A) In sub-paragraph (4)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.]

(5) Where after a person's death the Commissioners propose to assess an amount as due by reason of some conduct of the deceased—

- (a) the assessment shall not be made more than [<sup>F9</sup>4 years] after the death, <sup>F10</sup>...
- <sup>F10</sup>(b) .....

#### Textual Amendments

- F1** Words in [Sch. 5 para. 33\(1\)\(a\)](#) 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. 25\(3\)\(a\)](#)
- F2** Words in Sch. 5 para. 33(1) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 40\(2\)\(a\)](#); S.I. 2010/867, art. 2(1) (with art. 26)
- F3** Words in Sch. 5 para. 33(1) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 40\(2\)\(b\)](#); S.I. 2010/867, art. 2(1) (with art. 26)
- F4** Sch. 5 para. 33(1A) inserted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 40\(3\)](#); S.I. 2010/867, art. 2(1) (with art. 26)
- F5** Word in [Sch. 5 para. 33\(1A\)\(a\)](#) 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. 25\(3\)\(b\)](#)
- F6** [Sch. 5 para. 33\(1A\)\(aa\)](#) 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. 25\(3\)\(b\)](#)
- F7** Words in Sch. 5 para. 33(3) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 40\(4\)](#); S.I. 2010/867, art. 2(1) (with art. 26)
- F8** Sch. 5 para. 33(4)(4A) substituted for Sch. 5 para. 33(4) (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 40\(5\)](#); S.I. 2010/867, art. 2(1) (with art. 27)
- F9** Words in Sch. 5 para. 33(5)(a) substituted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 40\(6\)\(a\)](#); S.I. 2010/867, art. 2(1) (with art. 28)
- F10** Sch. 5 para. 33(5)(b) and word omitted (1.4.2010) by virtue of [Finance Act 2009 \(c. 10\)](#), s. 99(2), [Sch. 51 para. 40\(6\)\(b\)](#); S.I. 2010/867, art. 2(1) (with art. 28)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:  
Assessments: time limits.