Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Exemptions

46 Power to vary.

(1) Provision may be made by order to produce the result that—

(a) a disposal which would otherwise be a taxable disposal (by virtue of this Part as it applies for the time being) is not a taxable disposal;

(b) a disposal which would otherwise not be a taxable disposal (by virtue of this Part as it applies for the time being) is a taxable disposal.

(2) Without prejudice to the generality of subsection (1) above, an order under this section may—

[[F1](za) confer exemption by reference to guidance (as it has effect from time to time) issued by—

(i) a body established by or under any enactment, or

(ii) a government department or an agency of a government department,

to the effect that particular kinds of disposal do not require a permit or licence mentioned in section 40(4);**]**

(a) confer exemption by reference to certificates issued by the Commissioners and to conditions set out in certificates;

(b) allow the Commissioners to direct requirements to be met before certificates can be issued;

[[F2](c) provide for reviews and appeals relating to decisions about certificates.**]**

(3) Provision may be made under this section in such way as the Treasury think fit (whether by amending this Part or otherwise).

Textual Amendments

F1 S. 46(2)(za) 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. 8**

F2 S. 46(2)(c) 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. 233**

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 1996, Section 46.