



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Review and appeal*

#### **56 Appeals: other provisions.**

- <sup>F1</sup>(1) . . . . .
- (2) [<sup>F2</sup>Where on an appeal under section 54] —
- (a) it is found that the amount specified in the assessment is less than it ought to have been, and
  - (b) the tribunal gives a direction specifying the correct amount,
- the assessment shall have effect as an assessment of the amount specified in the direction and that amount shall be deemed to have been notified to the appellant.
- (3) Where on an appeal under section 55 above it is found that the whole or part of any amount paid or deposited in pursuance of section 55(3) above is not due, so much of that amount as is found not to be due shall be repaid with interest [<sup>F3</sup>at the rate applicable under section 197 of this Act] .
- (4) Where on an appeal under section 55 above it is found that the whole or part of any amount due to the appellant by virtue of regulations under section 51(2)(c) or (d) or (f) above has not been paid, so much of that amount as is found not to have been paid shall be paid with interest [<sup>F4</sup>at the rate applicable under section 197 of this Act] .
- (5) Where an appeal under section 55 above has been entertained notwithstanding that an amount determined by the Commissioners to be payable as tax has not been paid or deposited and it is found on the appeal that that amount is due [<sup>F5</sup>it shall be paid with interest at the rate applicable under section 197 of this Act].

[<sup>F6</sup>(5A) Interest under subsection (5) shall be paid without any deduction of income tax.]

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 56. (See end of Document for details)*

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- (6) Without prejudice to paragraph 25 of Schedule 5 to this Act, nothing in section 55 above shall be taken to confer on a tribunal any power to vary an amount assessed by way of penalty except in so far as it is necessary to reduce it to the amount which is appropriate under paragraphs 18 to 24 of that Schedule.
- (7) Without prejudice to paragraph 28 of Schedule 5 to this Act, nothing in section 55 above shall be taken to confer on a tribunal any power to vary an amount assessed by way of interest except in so far as it is necessary to reduce it to the amount which is appropriate under paragraph 26 or 27 of that Schedule.
- [<sup>F7</sup>(8) Sections 85 and 85B of the Value Added Tax Act 1994 (settling of appeals by agreement and payment of tax where there is a further appeal) shall have effect as if—
- (a) the references to section 83 of that Act included references to section 54 of this Act, and
  - (b) the references to value added tax included references to landfill tax.]

#### Textual Amendments

- F1** S. 56(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 237(2)** (with Sch. 3 paras. 2-4)
- F2** Words in s. 56(2) 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. 237(3)** (with Sch. 3 paras. 2-4)
- F3** Words in s. 56(3) 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. 237(4)** (with Sch. 3 paras. 2-4, 9(2)(d))
- F4** Words in s. 56(4) 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. 237(5)** (with Sch. 3 paras. 2-4, 9(2)(d))
- F5** Words in s. 56(5) 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. 237(6)** (with Sch. 3 paras. 2-4, 9(2)(d))
- F6** S. 56(5A) 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. 237(7)** (with Sch. 3 paras. 2-4)
- F7** S. 56(8) 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. 237(8)** (with Sch. 3 paras. 2-4)

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

- C1** Ss. 54-56 extended (19.3.1997) by [1997 c. 16, s. 50\(1\)](#), **Sch. 5 Pt. V para. 19(3)**

#### Commencement Information

- I1** S. 56 in force by 1.10.1996 at the latest see s. 57.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 56.