



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Miscellaneous

61 Taxable disposals: special provisions.

(1) Where—

- (a) a taxable disposal is in fact made on a particular day,
- (b) within the period of 14 days beginning with that day the person liable to pay tax in respect of the disposal issues a landfill invoice in respect of the disposal, and
- (c) he has not notified the Commissioners in writing that he elects not to avail himself of this subsection,

for the purposes of this Part the disposal shall be treated as made at the time the invoice is issued.

(2) The reference in subsection (1) above to a landfill invoice is to a document containing such particulars as regulations may prescribe for the purposes of that subsection.

(3) The Commissioners may at the request of a person direct that subsection (1) above shall apply—

- (a) in relation to disposals in respect of which he is liable to pay tax, or
- (b) in relation to such of them as may be specified in the direction,

as if for the period of 14 days there were substituted such longer period as may be specified in the direction.

Status:

Point in time view as at 29/04/1996.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 61.