



# Finance Act 2008

## 2008 CHAPTER 9

### PART 8

#### MISCELLANEOUS

##### *Climate change levy and landfill tax*

#### **151 Landfill tax credit: withdrawing approval of environmental bodies**

- (1) Part 3 of FA 1996 (landfill tax) is amended as follows.
- (2) In section 53(4)(d) (withdrawal of approval of environmental body or regulatory body), for “approval of an environmental body or the regulatory body to be withdrawn” substitute “ the withdrawal of approval of an environmental body by the Commissioners or by the regulatory body, and the withdrawal of approval of the regulatory body by the Commissioners, ”.
- (3) In section 54(1) (review of Commissioners' decisions), after paragraph (c) insert—
  - “(ca) a decision to withdraw approval of an environmental body under any provision contained in regulations by virtue of section 53(4)(d) above;”.
- (4) The amendments made by this section are treated as having come into force on 19 March 2008.

**Changes to legislation:**

Finance Act 2008, Section 151 is up to date with all changes known to be in force on or before 27 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)