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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**The Landfill Tax Regulations 1996**

**PART VII**

**CREDIT: BODIES CONCERNED WITH THE ENVIRONMENT**

**Functions of the Commissioners**

**35.**—(1) The Commissioners—

- (a) may approve a body for the purposes of this Part;
- (b) may, either at the time of granting the approval or subsequently, make the approval subject to such conditions as they think fit;
- (c) may revoke the approval;
- (d) shall not approve a body without first revoking the approval for any other body with effect from a time earlier than that for which the new approval is to take effect;
- (e) for any time as regards which no approval has effect, may perform any of the functions specified in regulation 34(1);
- (f) may disclose to the body information which relates to the tax affairs of registered persons and which is relevant to the credit scheme established by this Part; and
- (g) having regard to any information received from the body, may serve notices under regulation 36.

(2) Without prejudice to the generality of paragraph (1)(c) above, the Commissioners may revoke their approval of a body where it appears to them—

- (a) that the body is in breach of any condition imposed under paragraph (1)(b) above; or
- (b) that it is necessary to do so for the proper operation of the credit scheme established by this Part.