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STATUTORY INSTRUMENTS

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**2008 No. 2669**

**The Landfill Tax (Material from Contaminated Land) (Phasing out of Exemption) Order 2008**

3.—(1) In the Finance Act 1996 —

- (a) omit section 43B(1) to (3) (contaminated land: certificates: application, refusal and conditions);
- (b) in section 54(1)(ba) (review of Commissioners' decisions)(1) for “refuse an application for a certificate under section 43B above, or to withdraw such a certificate;” substitute “withdraw a certificate under section 43B above;”, and
- (c) omit section 54(1)(bb)(2).

(2) The amendments made by paragraph (1) do not have effect until 1st April 2012 in relation to applications made before 1st December 2008.

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(1) Paragraph (ba) of section 54(1) was inserted by [S.I. 1996/1529](#).

(2) Paragraph (bb) of section 54(1) was inserted by [S.I. 1996/1529](#).