



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Administration

47 Registration.

- (1) The register kept under this section may contain such information as the Commissioners think is required for the purposes of the care and management of the tax.
- (2) A person who—
 - (a) carries out taxable activities, and
 - (b) is not registered,is liable to be registered.
- (3) Where—
 - (a) a person at any time forms the intention of carrying out taxable activities, and
 - (b) he is not registered,he shall notify the Commissioners of his intention.
- (4) A person who at any time ceases to have the intention of carrying out taxable activities shall notify the Commissioners of that fact.
- (5) Where a person is liable to be registered by virtue of subsection (2) above the Commissioners shall register him with effect from the time when he begins to carry out taxable activities; and this subsection applies whether or not he notifies the Commissioners under subsection (3) above.
- (6) Where the Commissioners are satisfied that a person has ceased to carry out taxable activities they may cancel his registration with effect from the earliest practicable

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time after he so ceased; and this subsection applies whether or not he notifies the Commissioners under subsection (4) above.

(7) Where—

- (a) a person notifies the Commissioners under subsection (4) above,
- (b) they are satisfied that he will not carry out taxable activities,
- (c) they are satisfied that no tax which he is liable to pay is unpaid,
- (d) they are satisfied that no credit to which he is entitled under regulations made under section 51 below is outstanding, and
- (e) subsection (8) below does not apply,

the Commissioners shall cancel his registration with effect from the earliest practicable time after he ceases to carry out taxable activities.

(8) Where—

- (a) a person notifies the Commissioners under subsection (4) above, and
- (b) they are satisfied that he has not carried out, and will not carry out, taxable activities,

the Commissioners shall cancel his registration with effect from the time when he ceased to have the intention to carry out taxable activities.

(9) For the purposes of this section regulations may make provision—

- (a) as to the time within which a notification is to be made;
- (b) as to the form and manner in which any notification is to be made and as to the information to be contained in or provided with it;
- (c) requiring a person who has made a notification to notify the Commissioners if any information contained in or provided in connection with it is or becomes inaccurate;
- (d) as to the correction of entries in the register.

(10) References in this Part to a registrable person are to a person who—

- (a) is registered under this section, or
- (b) is liable to be registered under this section.

48 Information required to keep register up to date.

(1) Regulations may make provision requiring a registrable person to notify the Commissioners of particulars which—

- (a) are of changes in circumstances relating to the registrable person or any business carried on by him,
- (b) appear to the Commissioners to be required for the purpose of keeping the register kept under section 47 above up to date, and
- (c) are of a prescribed description.

(2) Regulations may make provision—

- (a) as to the time within which a notification is to be made;
- (b) as to the form and manner in which a notification is to be made;
- (c) requiring a person who has made a notification to notify the Commissioners if any information contained in it is inaccurate.

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49 Accounting for tax and time for payment.

Regulations may provide that a registrable person shall—

- (a) account for tax by reference to such periods (accounting periods) as may be determined by or under the regulations;
- (b) make, in relation to accounting periods, returns in such form as may be prescribed and at such times as may be so determined;
- (c) pay tax at such times and in such manner as may be so determined.

50 Power to assess.

(1) Where—

- (a) a person has failed to make any returns required to be made under this Part,
- (b) a person has failed to keep any documents necessary to verify returns required to be made under this Part,
- (c) a person has failed to afford the facilities necessary to verify returns required to be made under this Part, or
- (d) it appears to the Commissioners that returns required to be made by a person under this Part are incomplete or incorrect,

the Commissioners may assess the amount of tax due from the person concerned to the best of their judgment and notify it to him.

(2) Where a person has for an accounting period been paid an amount to which he purports to be entitled under regulations made under section 51 below, then, to the extent that the amount ought not to have been paid or would not have been paid had the facts been known or been as they later turn out to be, the Commissioners may assess the amount as being tax due from him for that period and notify it to him accordingly.

(3) Where a person is assessed under subsections (1) and (2) above in respect of the same accounting period the assessments may be combined and notified to him as one assessment.

(4) Where the person failing to make a return, or making a return which appears to the Commissioners to be incomplete or incorrect, was required to make the return as a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity in relation to another person, subsection (1) above shall apply as if the reference to tax due from him included a reference to tax due from that other person.

(5) An assessment under subsection (1) or (2) above of an amount of tax due for an accounting period shall not be made after the later of the following—

- (a) two years after the end of the accounting period;
- (b) one year after evidence of facts, sufficient in the Commissioners' opinion to justify the making of the assessment, comes to their knowledge;

but where further such evidence comes to their knowledge after the making of an assessment under subsection (1) or (2) above another assessment may be made under the subsection concerned in addition to any earlier assessment.

(6) Where—

- (a) as a result of a person's failure to make a return in relation to an accounting period the Commissioners have made an assessment under subsection (1) above for that period,

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- (b) the tax assessed has been paid but no proper return has been made in relation to the period to which the assessment related, and
- (c) as a result of a failure to make a return in relation to a later accounting period, being a failure by the person referred to in paragraph (a) above or a person acting in a representative capacity in relation to him, as mentioned in subsection (4) above, the Commissioners find it necessary to make another assessment under subsection (1) above,

then, if the Commissioners think fit, having regard to the failure referred to in paragraph (a) above, they may specify in the assessment referred to in paragraph (c) above an amount of tax greater than that which they would otherwise have considered to be appropriate.

- (7) Where an amount has been assessed and notified to any person under subsection (1) or (2) above it shall be deemed to be an amount of tax due from him and may be recovered accordingly unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.
- (8) For the purposes of this section notification to—
 - (a) a personal representative, trustee in bankruptcy, receiver or liquidator, or
 - (b) a person otherwise acting in a representative capacity in relation to another person,

shall be treated as notification to the person in relation to whom the person mentioned in paragraph (a) above, or the first person mentioned in paragraph (b) above, acts.

- (9) Subsection (5) above has effect subject to paragraph 33 of Schedule 5 to this Act.
- (10) In this section “trustee in bankruptcy” means, as respects Scotland, an interim or permanent trustee (within the meaning of the ^{M1}Bankruptcy (Scotland) Act 1985) or a trustee acting under a trust deed (within the meaning of that Act).

Marginal Citations

M1 1985 c. 66.

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