



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Supplementary

71 Orders and regulations.

- (1) The power to make an order under section 57 above shall be exercisable by the Commissioners, and the power to make an order under any other provision of this Part shall be exercisable by the Treasury.
- (2) Any power to make regulations under this Part shall be exercisable by the Commissioners.
- (3) Any power to make an order or regulations under this Part shall be exercisable by statutory instrument.
- (4) An order to which this subsection applies shall be laid before the House of Commons; and unless it is approved by that House before the expiration of a period of 28 days beginning with the date on which it was made it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done under the order or to the making of a new order.
- (5) In reckoning any such period as is mentioned in subsection (4) above no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than four days.
- (6) A statutory instrument containing an order or regulations under this Part (other than an order under section 57 above or an order to which subsection (4) above applies) shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (7) Subsection (4) above applies to—

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- [^{F1}(za) an order under section 40A which has the result that anything which would not otherwise be a taxable disposal is a taxable disposal;]
- (a) an order under section 42(3) above providing for material which would otherwise be qualifying material not to be qualifying material;
- [^{F2}(aa) an order under section 42(3A) providing for fines which would otherwise be qualifying fines not to be qualifying fines;]
- (b) an order under section 46 above which produces the result that a disposal which would otherwise not be a taxable disposal is a taxable disposal;
- (c) an order under section 63(5) above other than one which provides only that an earlier order under section 63(5) is not to apply to material;
- [^{F3}(cza) an order under section 63A(2) other than one which provides only that an earlier order under section 63A(2) is not to apply to fines;]
- ^{F4}(ca)
- ^{F4}(cb)
- ^{F5}(d)
- (8) Any power to make an order or regulations under this Part—
- (a) may be exercised as regards prescribed cases or descriptions of case;
- (b) may be exercised differently in relation to different cases or descriptions of case.
- (9) An order or regulations under this Part may include such supplementary, incidental, consequential or transitional provisions as appear to the Treasury or the Commissioners (as the case may be) to be necessary or expedient.
- (10) No specific provision of this Part about an order or regulations shall prejudice the generality of subsections (8) and (9) above.

Textual Amendments

- F1** S. 71(7)(za) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 15\(a\)](#)
- F2** S. 71(7)(aa) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 15 para. 6\(2\)](#)
- F3** S. 71(7)(cza) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 15 para. 6\(3\)](#)
- F4** S. 71(7)(ca)(cb) omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 15\(b\)](#)
- F5** S. 71(7)(d) omitted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 15\(b\)](#)

Modifications etc. (not altering text)

- C1** Pt. 3 modified (1.4.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 paras. 31, 34](#)
- C2** S. 71(2) applied (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 paras. 31\(3\), 34](#)
- C3** S. 71(3) applied (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 paras. 31\(3\), 34](#)
- C4** S. 71(6) applied (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 paras. 31\(3\), 34](#)
- C5** S. 71(8) applied (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 paras. 31\(3\), 34](#)

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C6 S. 71(9) applied (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by Finance Act 2018 (c. 3), **Sch. 12 paras. 31(3), 34**

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