
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 5

LANDFILL TAX

Modifications etc. (not altering text)

C1 Sch. 5 extended (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 4(3)**

PART II

POWERS

Power to take samples

- 10 (1) An authorised person, if it appears to him necessary for the protection of the revenue against mistake or fraud, may at any time take, from material which he has reasonable cause to believe is intended to be, is being, or has been disposed of^{F1}..., such samples as he may require with a view to determining how the material ought to be or to have been treated for the purposes of tax.
- [^{F2}(1A) An authorised person, if it appears to the person necessary for the protection of the revenue against mistake or fraud, may at any time take, from material which the person has reasonable cause to believe is an amount of fines retained under paragraph 2C(1)(a), such samples as the person may require with a view to determining how the fines tested ought to be or to have been treated for the purposes of tax.]
- (2) Any sample taken under this paragraph shall be disposed of in such manner as the Commissioners may direct.

Textual Amendments

- F1** Words in Sch. 5 para. 10(1) 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. 16(5)**
- F2** Words in Sch. 5 para. 10(1A) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by Finance Act 2015 (c. 11), **Sch. 15 para. 7(4)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 10.