

Changes to legislation: Finance Act 1996, Paragraph 2 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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 I

INFORMATION [^{F1}AND SAMPLES]

Textual Amendments

F1 Words in Sch. 5 Pt. 1 heading inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by **Finance Act 2015 (c. 11), Sch. 15 para. 7(2)**

[^{F1}Records: [^{F1}taxable persons]]

Textual Amendments

F1 Sch. 5 para. 2 cross-heading substituted (21.7.2009) by **Finance Act 2009 (c. 10), Sch. 60 para. 8**
F1 Words in **Sch. 5 para. 2 cross-heading** substituted (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. 21(2)**

- 2 (1) Regulations may require [^{F1}taxable persons] to make records.
- (2) Regulations under sub-paragraph (1) above may be framed by reference to such records as may be stipulated in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.
- (3) Regulations may—
- require [^{F2}taxable persons] to preserve records of a prescribed description (whether or not the records are required to be made in pursuance of regulations) for such period not exceeding six years as may be specified in the regulations;
 - authorise the Commissioners to direct that any such records need only be preserved for a shorter period than that specified in the regulations;
 - authorise a direction to be made so as to apply generally or in such cases as the Commissioners may stipulate.

Changes to legislation: Finance Act 1996, Paragraph 2 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- [^{F3}(4) A duty under regulations under this paragraph to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in writing by the Commissioners.]

Textual Amendments

- F1** Words in [Sch. 5 para. 2\(1\)](#) substituted (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. 21\(2\)](#)
- F2** Words in [Sch. 5 para. 2\(3\)\(a\)](#) substituted (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. 21\(2\)](#)
- F3** [Sch. 5 para. 2\(4\)](#) substituted for [Sch. 5 para. 2\(4\)-\(7\) \(1.4.2010\)](#) by [Finance Act 2009 \(c. 10\)](#), s. 98(2), [Sch. 50 para. 21](#); S.I. 2010/815, art. 2

Changes to legislation:

Finance Act 1996, Paragraph 2 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Sch. 5 para. 2(6)(e) words repealed by [S.I. 1999/2789 \(N.I.\) Sch. 3](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 26 para. 16 repealed by [2005 c. 22 Sch. 6 para. 9\(1\)\(b\)](#)[Sch. 11 Pt. 2\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 9 repealed (1.4.2009, with effect in accordance with s. 1329(1) of the amending Act) by [2009 c. 4, s. 1329\(1\)](#), [Sch. 1 para. 673\(b\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#), [Pt. 8 para. 64](#)))