

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Paragraph 21. (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 V

#### CIVIL PENALTIES

##### *Registration*

21 <sup>F1</sup>(1) .....

<sup>F2</sup>(2) .....

(3) A person who fails to comply with section 47(4) of this Act is liable to a penalty of £250.

<sup>F3</sup>(4) .....

##### Textual Amendments

**F1** Sch. 5 para. 21(1) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(h)(ii)**; S.I. 2009/511, art. 2 (with art. 4)

**F2** Sch. 5 para. 21(2) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(h)(ii)**; S.I. 2009/511, art. 2 (with art. 4)

**F3** Sch. 5 para. 21(4) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(h)(ii)**; S.I. 2009/511, art. 2 (with art. 4)

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