

Status: Point in time view as at 06/04/2014.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 23A. (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

[^{F1}Controlled Goods Agreements

Textual Amendments

F1 Sch. 5 para. 23A inserted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 123** (with s. 89); S.I. 2014/768, art. 2(1)(b); and omitted (6.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), **Sch. 43 para. 5**; S.I. 2014/906, art. 2

- 23A (1) This paragraph applies where an enforcement agent acting under the power conferred by section 51(A1) of the Finance Act 1997 (power to use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007) has entered into a controlled goods agreement with the person against whom the power is exercisable (“the person in default”).
- (2) In this paragraph, “controlled goods agreement” has the meaning given by paragraph 13(4) of that Schedule.
- (3) If the person in default removes or disposes of goods (or permits their removal or disposal) in breach of the controlled goods agreement, he is liable to a penalty equal to half of the tax or other amount recoverable under section 51(A1) of the Finance Act 1997.
- (4) The person in default shall not be liable to a penalty under sub-paragraph (3) above if he satisfies the Commissioners or, on appeal, an appeal tribunal, that there is a reasonable excuse for the breach in question.
- (5) This paragraph extends only to England and Wales.]

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