
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 28. (See end of Document for details)

SCHEDULES

SCHEDULE 5 **U.K.**

LANDFILL TAX

Modifications etc. (not altering text)

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

PART VI **U.K.**

INTEREST

Interest on unpaid tax etc.

- 28 (1) Where a person is liable to pay interest under paragraph 27 above the Commissioners or, on appeal, an appeal tribunal may reduce the amount payable to such amount (including nil) as they think proper.
- (2) Where the person concerned satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for the conduct giving rise to the liability to pay interest, that is a factor which (among other things) may be taken into account under sub-paragraph (1) above.
- (3) In the case of interest reduced by the Commissioners under sub-paragraph (1) above an appeal tribunal, on an appeal relating to the interest, may cancel the whole or any part of the reduction made by the Commissioners.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 28.