Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 31. (See end of Document for details)

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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 VII

MISCELLANEOUS

Security for tax

31 Where it appears to the Commissioners requisite to do so for the protection of the revenue they may require a registrable person, as a condition of his carrying out taxable activities, to give security (or further security) of such amount and in such manner as they may determine for the payment of any tax which is or may become due from him.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 31.