

*Status: Point in time view as at 03/04/2006.*

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

##### INFORMATION

###### *General*

- 1 (1) Every person who is concerned (in whatever capacity) with any landfill disposal shall furnish to the Commissioners such information relating to the disposal as the Commissioners may reasonably require.
- (2) The information mentioned in sub-paragraph (1) above shall be furnished within such time and in such form as the Commissioners may reasonably require.

###### *Records*

- 2 (1) Regulations may require registrable 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such records as may be stipulated in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.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—
  - (a) require registrable 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;
  - (b) authorise the Commissioners to direct that any such records need only be preserved for a shorter period than that specified in the regulations;
  - (c) authorise a direction to be made so as to apply generally or in such cases as the Commissioners may stipulate.
- (4) Any duty under regulations to preserve records may be discharged by the preservation of the information contained in them by such means as the Commissioners may approve; and where that information is so preserved a copy of any document forming part of the records shall (subject to the following provisions of this paragraph) be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.

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- (5) The Commissioners may, as a condition of approving under sub-paragraph (4) above any means of preserving information contained in any records, impose such reasonable requirements as appear to them necessary for securing that the information will be as readily available to them as if the records themselves had been preserved.
- (6) A statement contained in a document produced by a computer shall not by virtue of sub-paragraph (4) above be admissible in evidence—
- F1(a) . . . . .
- (b) in civil proceedings in Scotland, except in accordance with sections 5 and 6 of the <sup>M1</sup>Civil Evidence (Scotland) Act 1988;
- (c) in criminal proceedings in Scotland, except in accordance with Schedule 8 to the <sup>M2</sup>Criminal Procedure (Scotland) Act 1995;
- F2(d) . . . . .
- F3(e) . . . . .
- (7) In the case of civil proceedings in England and Wales to which sections 5 and 6 of the <sup>M3</sup>Civil Evidence Act 1968 apply, a statement contained in a document produced by a computer shall not be admissible in evidence by virtue of sub-paragraph (4) above except in accordance with those sections.

#### Textual Amendments

- F1** Sch. 5 para. 2(6)(a) repealed (4.4.2005) by [Criminal Justice Act 2003 \(c. 44\)](#), s. 336(3)(4), [Sch. 37 Pt. 6](#); [S.I. 2005/950](#), art. 2(1), [Sch. 1 para. 44\(3\)](#) (with [Sch. 2](#)) (as explained (29.7.2005) by [S.I. 2005/2122](#), art. 2; and as amended: (14.7.2008) by [2008 c. 4](#), Sch. 26 para. 78, Sch. 28 Pt. 2; [S.I. 2008/1586](#), Sch. 1 paras. 48(s), 50(2)(d); (30.11.2009) by [S.I. 2009/3111](#), art. 2; (3.12.2012) by [S.I. 2012/2905](#), art. 4; (3.12.2012) by [2012 c. 10](#), Sch. 14 para. 17; [S.I. 2012/2906](#), art. 2(1))
- F2** Sch. 5 para. 2(6)(d) repealed (N.I.) (6.9.1999) by [S.I. 1997/2983 \(N.I. 21\)](#), art. 13(2), [Sch. 2](#); [S.R. 1999/339](#), art. 2
- F3** Sch. 5 para. 2(6)(e) repealed (N.I.) (3.4.2006) by [The Criminal Justice \(Evidence\) \(Northern Ireland\) Order 2004 \(S.I. 2004/1501\)](#), art. 1(3), [Sch. 2](#) (with art. 43); [S.R. 2006/63](#), art. 2

#### Marginal Citations

- M1** 1988 c. 32.  
**M2** 1995 c. 46.  
**M3** 1968 c. 64.

#### Documents

- 3 (1) Every person who is concerned (in whatever capacity) with any landfill disposal shall upon demand made by an authorised person produce or cause to be produced for inspection by that person any documents relating to the disposal.
- (2) Where, by virtue of sub-paragraph (1) above, an authorised person has power to require the production of any documents from any person, he shall have the like power to require production of the documents concerned from any other person who appears to the authorised person to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.

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- (3) The documents mentioned in sub-paragraphs (1) and (2) above shall be produced—
  - (a) at such place as the authorised person may reasonably require, and
  - (b) at such time as the authorised person may reasonably require.
- (4) An authorised person may take copies of, or make extracts from, any document produced under sub-paragraph (1) or (2) above.
- (5) If it appears to him to be necessary to do so, an authorised person may, at a reasonable time and for a reasonable period, remove any document produced under sub-paragraph (1) or (2) above and shall, on request, provide a receipt for any document so removed; and where a lien is claimed on a document produced under sub-paragraph (2) above the removal of the document under this sub-paragraph shall not be regarded as breaking the lien.
- (6) Where a document removed by an authorised person under sub-paragraph (5) above is reasonably required for any purpose he shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.
- (7) Where any documents removed under the powers conferred by this paragraph are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

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