

*Status: Point in time view as at 17/02/2015.*

*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

*[<sup>F1</sup>Information: general]*

##### Textual Amendments

**F1** Sch. 5 para. 1 cross-heading substituted (21.7.2009) by **Finance Act 2009 (c. 10), Sch. 60 para. 6**

<sup>F2</sup><sub>1</sub> .....

##### Textual Amendments

**F2** Sch. 5 para. 1 omitted (1.4.2010) by virtue of **The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 1, Sch. para. 7(a)**

*[<sup>F3</sup>Information: material at landfill sites]*

##### Textual Amendments

**F3** Sch. 5 para. 1A and cross-heading inserted (21.7.2009) by **Finance Act 2009 (c. 10), Sch. 60 para. 7**

- 1A (1) Regulations may make provision about giving the Commissioners information relating to material at a landfill site or a part of a landfill site.
- (2) Regulations under this paragraph may require a person to give information.
- (3) Regulations under this paragraph may—
- (a) require a person, or authorise an officer of Revenue and Customs to require a person, to designate a part of a landfill site (an “information area”), and

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- (b) require material, or prescribed descriptions of material, to be deposited in an information area.
- (4) Regulations under this paragraph may make provision about information relating to what is done with material.
- (5) Sub-paragraphs (2) to (4) do not prejudice the generality of sub-paragraph (1).]

*[<sup>F4</sup>Information: site restoration*

**Textual Amendments**

**F4** Sch. 5 para. 1B inserted (with effect in accordance with Sch. 60 para. 13(2) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 60 para. 11](#)

- 1B (1) Before commencing restoration of all or part of a landfill site, the operator of the site must—
- (a) notify the Commissioners in writing that the restoration is to commence, and
  - (b) provide such other written information as the Commissioners may require generally or in the particular case.
- (2) In this paragraph “restoration” means work, other than capping waste, which is required by a relevant instrument to be carried out to restore a landfill site to use on completion of waste disposal operations.
- (3) The following are relevant instruments—
- (a) a planning consent,
  - (b) a waste management licence, and
  - (c) a permit authorising the disposal of waste on or in land.]

*[<sup>F5</sup>Records: registrable persons]*

**Textual Amendments**

**F5** Sch. 5 para. 2 cross-heading substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 60 para. 8](#)

- 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.

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- [<sup>F6</sup>(4) A duty under regulations under this paragraph to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
  - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in writing by the Commissioners.]

**Textual Amendments**

- F6** Sch. 5 para. 2(4) substituted for Sch. 5 para. 2(4)-(7) (1.4.2010) by [Finance Act 2009 \(c. 10\), s. 98\(2\), Sch. 50 para. 21; S.I. 2010/815, art. 2](#)

*[<sup>F7</sup>Records: material at landfill sites*

**Textual Amendments**

- F7** Sch. 5 para. 2A and cross-heading inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 60 para. 9](#)

- 2A (1) Regulations may require a person to make records relating to material at a landfill site or a part of a landfill site.
- (2) Regulations under this paragraph may make provision about records relating to what is done with material.
- (3) Sub-paragraphs (2) to (7) of paragraph 2 apply in relation to regulations under this paragraph as they apply in relation to regulations under paragraph 2.
- (4) But, in the application of paragraph 2(3)(a) in relation to regulations under this paragraph, the reference to registrable persons has effect as a reference to persons.]

*Documents*

<sup>F8</sup>3 .....

**Textual Amendments**

- F8** Sch. 5 para. 3 omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\), art. 1, Sch. para. 7\(a\)](#)

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