

Status: Point in time view as at 08/11/2007.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Documents. (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

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.
- (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.

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- (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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