

*Status: Point in time view as at 19/07/2006.*

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

#### RECOVERY

##### *General*

11 Tax due from any person shall be recoverable as a debt due to the Crown.

##### *Preferential and preferred debts*

12 <sup>F1</sup>(1) .....

<sup>F1</sup>(2) .....

(3) In paragraph 2 the following sub-paragraph shall be inserted after sub-paragraph (1A)—

“(1B) Any landfill tax which is referable to the period of six months next before the relevant date.”

(4) The following shall be inserted after paragraph 8A—

##### *“ Periods to which landfill tax referable*

8B (1) For the purpose of paragraph 2(1B) of Part I of this Schedule—

- (a) where the whole of the accounting period to which any landfill tax is attributable falls within the period of six months next before the relevant date (“the relevant period”), the whole amount of that tax shall be referable to the relevant period; and
- (b) in any other case the amount of any landfill tax which shall be referable to the relevant period shall be the proportion of the tax which is equal to such proportion (if any) of the accounting period in question as falls within the relevant period.

(2) In sub-paragraph (1) above “accounting period” shall be construed in accordance with Part III of the Finance Act 1996.”

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<sup>F2</sup>(5) .....

**Textual Amendments**

- F1** Sch. 5 para. 12(1)(2) repealed (15.9.2003) by Enterprise Act 2002 (c. 40), s. 279, **Sch. 26**; S.I. 2003/2093, art. 2(1), Sch. 2 (with art. 4)
- F2** Sch. 5 para. 12(5) repealed (N.I.) (27.3.2006) by The Insolvency (Northern Ireland) Order 2005 (S.I. 2005/1455 (N.I. 10)), art. 1(3), **Sch. 9**; S.R. 2006/21, art. 2 (subject to S.R. 2006/22, arts. 2-7)

*Distress and diligence*

<sup>F3</sup>13 .....

**Textual Amendments**

- F3** Sch. 5 para. 13 repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**; S.I. 1997/1433, art. 2

*Recovery of overpaid tax*

- 14 (1) Where a person has paid an amount to the Commissioners by way of tax which was not tax due to them, they shall be liable to repay the amount to him.
- (2) The Commissioners shall only be liable to repay an amount under this paragraph on a claim being made for the purpose.
- (3) It shall be a defence, in relation to a claim under this paragraph, that repayment of an amount would unjustly enrich the claimant.
- [<sup>F4</sup>(4) The Commissioners shall not be liable, on a claim made under this paragraph, to repay any amount paid to them more than three years before the making of the claim.]
- (5) A claim under this paragraph shall be made in such form and manner and shall be supported by such documentary evidence as may be prescribed by regulations.
- (6) Except as provided by this paragraph, the Commissioners shall not be liable to repay an amount paid to them by way of tax by virtue of the fact that it was not tax due to them.

**Textual Amendments**

- F4** Sch. 5 para. 14(4) substituted (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. II para. 5(3)**

**Modifications etc. (not altering text)**

- C1** Sch. 5 para. 14(3) amended (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 1(1)(c)**  
Sch. 5 para. 14(3): power to modify conferred (19.3.1997) by 1997 c. 16, s. 50(1), **Sch. 5 Pt. I para. 1(1)(c)**

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