

## SCHEDULES

### SCHEDULE 5

#### LANDFILL TAX

#### PART VI

#### INTEREST

##### *Interest on unpaid tax etc.*

- 27 (1) Sub-paragraph (2) below applies where—
- (a) a registrable person makes a return under provision made under section 49 of this Act (whether or not he makes it at the time required by such provision), and
  - (b) the return shows that an amount of tax is due from him for the accounting period in relation to which the return is made.
- (2) The amount shall carry interest for the period which—
- (a) begins with the day after that on which the person is required by provision made under section 49 of this Act to pay tax due from him for the accounting period, and
  - (b) ends with the day before that on which the amount is paid.
- (3) Sub-paragraph (4) below applies where—
- (a) under section 50(1) of this Act the Commissioners assess an amount of tax due from a registrable person for an accounting period and notify it to him, and
  - (b) the assessment is made on the basis that no return required by provision made under section 49 of this Act has been made by the person in relation to the accounting period.
- (4) The amount shall carry interest for the period which—
- (a) begins with the day after that on which the person is required by provision made under section 49 of this Act to pay tax due from him for the accounting period, and
  - (b) ends with the day before that on which the amount is paid.
- (5) Sub-paragraph (6) below applies where—
- (a) under section 50(1) of this Act the Commissioners assess an amount of tax due from a registrable person for an accounting period and notify it to him, and
  - (b) the assessment (the supplementary assessment) is made on the basis that the amount (the additional amount) is due from him in addition to any amount

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shown in a return, or in any previous assessment, made in relation to the accounting period.

- (6) The additional amount shall carry interest for the period which—
  - (a) begins with the day on which the supplementary assessment is notified to the person, and
  - (b) ends with the day before that on which the additional amount is paid.
- (7) Sub-paragraph (8) below applies where under section 50(2) of this Act the Commissioners assess an amount as being tax due from a registrable person for an accounting period and notify it to him.
- (8) The amount shall carry interest for the period which—
  - (a) begins with the day on which the assessment is notified to the person, and
  - (b) ends with the day before that on which the amount is paid.
- (9) Sub-paragraph (10) below applies where under paragraph 32 below the Commissioners—
  - (a) assess an amount due from a person by way of penalty under Part V of this Schedule and notify it to him, or
  - (b) assess an amount due from a person by way of interest under paragraph 26 above and notify it to him.
- (10) The amount shall carry interest for the period which—
  - (a) begins with the day on which the assessment is notified to the person, and
  - (b) ends with the day before that on which the amount is paid.
- (11) Interest under this paragraph shall be compound interest calculated—
  - (a) at the penalty rate, and
  - (b) with monthly rests;and the penalty rate is the rate found by taking the rate at which interest is payable under paragraph 26 above and adding 10 percentage points to that rate.
- (12) Interest under this paragraph shall be paid without any deduction of income tax.
- (13) Where—
  - (a) the Commissioners assess and notify an amount as mentioned in sub-paragraph (5)(a) or (7) or (9)(a) or (b) above,
  - (b) they also specify a date for the purposes of this sub-paragraph, and
  - (c) the amount concerned is paid on or before that date,the amount shall not carry interest by virtue of sub-paragraph (6) or (8) or (10) above (as the case may be).
- (14) Sub-paragraph (15) below applies where—
  - (a) an amount carries interest under this paragraph (or would do so apart from that sub-paragraph), and
  - (b) all or part of the amount turns out not to be due.
- (15) In such a case—
  - (a) the amount or part (as the case may be) shall not carry interest under this paragraph and shall be treated as never having done so, and
  - (b) all such adjustments as are reasonable shall be made, including adjustments by way of repayment by the Commissioners where appropriate.

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- 28 (1) Where a person is liable to pay interest under paragraph 27 above the Commissioners or, on appeal, an appeal tribunal may reduce the amount payable to such amount (including nil) as they think proper.
- (2) Where the person concerned satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for the conduct giving rise to the liability to pay interest, that is a factor which (among other things) may be taken into account under sub-paragraph (1) above.
- (3) In the case of interest reduced by the Commissioners under sub-paragraph (1) above an appeal tribunal, on an appeal relating to the interest, may cancel the whole or any part of the reduction made by the Commissioners.