

SCHEDULES

SCHEDULE 5

LANDFILL TAX

PART VII

MISCELLANEOUS

Assessments: time limits

- 33 (1) Subject to the following provisions of this paragraph, an assessment under—
- (a) any provision of section 50 of this Act, or
 - (b) paragraph 32 above,
- shall not be made more than six years after the end of the accounting period concerned or, in the case of an assessment under paragraph 32 above of an amount due by way of a penalty which is not a penalty referred to in sub-paragraph (2) of that paragraph, six years after the event giving rise to the penalty.
- (2) Subject to sub-paragraph (5) below, an assessment under paragraph 32 above of—
- (a) an amount due by way of any penalty referred to in sub-paragraph (2) of that paragraph, or
 - (b) an amount due by way of interest,
- may be made at any time before the expiry of the period of two years beginning with the time when the amount of tax due for the accounting period concerned has been finally determined.
- (3) In relation to an assessment under paragraph 32 above, any reference in sub-paragraph (1) or (2) above to the accounting period concerned is a reference to that period which, in the case of the penalty or interest concerned, is the relevant period referred to in sub-paragraph (2) of that paragraph.
- (4) Subject to sub-paragraph (5) below, if tax has been lost—
- (a) as a result of conduct falling within paragraph 18(1) above or for which a person has been convicted of fraud, or
 - (b) in circumstances giving rise to liability to a penalty under paragraph 21 above,
- an assessment may be made as if, in sub-paragraph (1) above, each reference to six years were a reference to twenty years.
- (5) Where after a person's death the Commissioners propose to assess an amount as due by reason of some conduct of the deceased—
- (a) the assessment shall not be made more than three years after the death, and
 - (b) if the circumstances are as set out in sub-paragraph (4) above, the modification of sub-paragraph (1) above contained in that sub-paragraph

Status: This is the original version (as it was originally enacted).

shall not apply but any assessment which (from the point of view of time limits) could have been made immediately after the death may be made at any time within three years after it.