

*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Amounts payable to be treated as tax. (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)

### [<sup>F1</sup>PART VIII

#### SECONDARY LIABILITY: CONTROLLERS OF LANDFILL SITES

##### Textual Amendments

**F1** Sch. 5 Pt. VIII paras. 48-61 added (28.7.2000 with effect in relation to taxable disposals made on or after 28.7.2000) by 2000 c. 17, s. 142(3)(4), Sch. 37

#### *Amounts payable to be treated as tax*

- 55 An amount which a controller is required to pay under paragraph 52, 53 or 54(2) (a) above or under paragraph 58 below shall be deemed to be an amount of tax due from him and shall be recoverable accordingly.]

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