

Status: Point in time view as at 01/04/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Reviews and Appeals. (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)**

[^{F1}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**

[^{F2}Reviews and Appeals]

Textual Amendments

F2 Sch. 5 para. 59 cross-heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 240(3)**

- 59 [^{F3}Sections 54 to 56] of this Act shall apply to a decision of the Commissioners under this Part of this Schedule—
- (a) that a person is a controller,
 - (b) that a person is liable under this Part of this Schedule to pay any amount (including a penalty under paragraph 60 below),
 - (c) that a person is not entitled under this Part of this Schedule to an allowance, or
 - (d) as to the amount of any liability or any allowance under this Part of this Schedule,
- [^{F4}as they apply] to the other decisions of the Commissioners specified in [^{F5}section 54(1)].]

Textual Amendments

F3 Words in Sch. 5 para. 59 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 240(4)(a)**

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| <p>F4 Words in Sch. 5 para. 59 substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 240(4)(b)</p> <p>F5 Words in Sch. 5 para. 59 substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 240(4)(c)</p> |
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