



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Exemptions*

#### **46 Power to vary.**

- (1) Provision may be made by order to produce the result that—
  - (a) a disposal which would otherwise be a taxable disposal (by virtue of this Part as it applies for the time being) is not a taxable disposal;
  - (b) a disposal which would otherwise not be a taxable disposal (by virtue of this Part as it applies for the time being) is a taxable disposal.
- (2) Without prejudice to the generality of subsection (1) above, an order under this section may—
  - (a) confer exemption by reference to certificates issued by the Commissioners and to conditions set out in certificates;
  - (b) allow the Commissioners to direct requirements to be met before certificates can be issued;
  - (c) provide for the review of decisions about certificates and for appeals relating to decisions on review.
- (3) Provision may be made under this section in such way as the Treasury think fit (whether by amending this Part or otherwise).

**Status:**

Point in time view as at 22/03/2001. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 46.