



# Finance Act 1996

## 1996 CHAPTER 8

### PART III U.K.

#### LANDFILL TAX

##### *Exemptions*

#### 46 Power to vary. U.K.

- (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—
  - [<sup>F1</sup>(za) confer exemption by reference to guidance (as it has effect from time to time) issued by—
    - (i) a body established by or under any enactment, or
    - (ii) a government department or an agency of a government department, to the effect that particular kinds of disposal do not require a permit or licence mentioned in section 40(4);]
    - (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;
    - [<sup>F2</sup>(c) provide for reviews and appeals relating to decisions about certificates.]
- (3) Provision may be made under this section in such way as the Treasury think fit (whether by amending this Part or otherwise).

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Section 46. (See end of Document for details)*

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**Textual Amendments**

- F1** S. 46(2)(za) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by Finance Act 2018 (c. 3), **Sch. 12 para. 8**
- F2** S. 46(2)(c) 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. 233**

**Changes to legislation:**

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