



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Administration

47 Registration.

- (1) The register kept under this section may contain such information as the Commissioners think is required for the purposes of the care and management of the tax.
- (2) A person who—
 - (a) carries out taxable activities [^{F1}at a landfill site], and
 - (b) is not registered,is liable to be registered.
- (3) Where—
 - (a) a person at any time forms the intention of carrying out taxable activities, and
 - (b) he is not registered,he shall notify the Commissioners of his intention.
- [^{F2}(3A) A registered person who forms the intention of carrying out taxable activities elsewhere than at a landfill site shall notify the Commissioners of that intention.]
- (4) A person who at any time ceases to have the intention of carrying out taxable activities [^{F3}at a landfill site] shall notify the Commissioners of that fact.
- (5) Where a person is liable to be registered by virtue of subsection (2) above the Commissioners shall register him with effect from the time when he begins to carry out taxable activities; and this subsection applies whether or not he notifies the Commissioners under subsection (3) above.

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- [^{F4}(5A) Where a person who is not registered carries out taxable activities elsewhere than at a landfill site, the Commissioners may register the person with effect from the date when the person begins carrying out those activities.
- (5B) Subsections (2) to (5A) do not apply to a person within subsection (6) of section 41 who, but for that subsection, would not be treated as carrying out taxable activities.]
- (6) Where the Commissioners are satisfied that [^{F5}a registered person] has ceased to carry out taxable activities [^{F6}at a landfill site] they may cancel his registration with effect from the earliest practicable time after he so ceased; and this subsection applies whether or not he notifies the Commissioners under subsection (4) above.
- (7) Where—
- (a) a person notifies the Commissioners under subsection (4) above,
 - (b) they are satisfied that he will not carry out taxable activities,
 - (c) they are satisfied that no tax which he is liable to pay is unpaid,
 - (d) they are satisfied that no credit to which he is entitled under regulations made under section 51 below is outstanding, and
 - (e) subsection (8) below does not apply,
- the Commissioners shall cancel his registration with effect from the earliest practicable time after he ceases to carry out taxable activities.
- (8) Where—
- (a) a person notifies the Commissioners under subsection (4) above, and
 - (b) they are satisfied that he has not carried out, and will not carry out, taxable activities,
- the Commissioners shall cancel his registration with effect from the time when he ceased to have the intention to carry out taxable activities.
- [^{F7}(9) For the purposes of this section regulations may make—
- (a) provision as to the time within which a notification is to be made (including provision enabling the Commissioners to grant an extension of time);
 - (b) provision as to the form and manner in which any notification is to be made and as to the information to be contained in or provided with it;
 - (c) provision as to the criteria that the Commissioners are to apply in deciding whether to register a person under subsection (5A);
 - (d) provision under which, in prescribed circumstances, taxable activities at a site within subsection (9B) may, on a provisional or conditional basis, be treated as carried out at a landfill site;
 - (e) provision requiring a person who has made a notification to notify the Commissioners if any information contained in or provided in connection with it is or becomes inaccurate;
 - (f) provision as to the correction of entries in the register (including provision for a person provisionally or conditionally registered by virtue of paragraph (d) to be treated, in prescribed circumstances, as never having been so registered).
- (9A) Provision made by regulations under subsection (9)(c) may be supplemented by provision made by notice published by the Commissioners in accordance with the regulations.
- (9B) A site is within this subsection if—
- (a) it is not a landfill site, or

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(b) it not known at the relevant time whether it is a landfill site or not.]

[^{F8}(10) In this Part—

“registered person” means—

- (a) a person registered under subsection (5) or (5A), and
- (b) a person who was registered under this section before the passing of FA 2018 and who remains registered;

“registrable person” means a person who carries out taxable activities (whether registered or not), excluding a person within subsection (6) of section 41 who, but for that subsection, would not be treated as carrying out taxable activities.]

Textual Amendments

- F1** Words in s. 47(2)(a) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(2\)](#)
- F2** S. 47(3A) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(3\)](#)
- F3** Words in s. 47(5) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(2\)](#)
- F4** S. 47(5A)(5B) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(4\)](#)
- F5** Words in s. 47(6) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(5\)](#)
- F6** Words in s. 47(6) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(2\)](#)
- F7** S. 47(9)-(9B) substituted for s. 47(9) (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(6\)](#)
- F8** S. 47(10) substituted (with effect in accordance with s. 42(2), Sch. 12 para. 30 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 12 para. 17\(7\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 47.