



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Administration*

#### **50 Power to [<sup>F1</sup>assess: registered persons].**

(1) Where—

- (a) [<sup>F2</sup>a registered person] has failed to make any returns required to be made under this Part,
- (b) [<sup>F3</sup>a registered person] has failed to keep any documents necessary to verify returns required to be made under this Part,
- (c) [<sup>F4</sup>a registered person] has failed to afford the facilities necessary to verify returns required to be made under this Part, or
- (d) it appears to the Commissioners that returns required to be made by [<sup>F5</sup>a registered person] under this Part are incomplete or incorrect,

the Commissioners may assess the amount of tax due from the person concerned to the best of their judgment and notify it to him.

- (2) Where [<sup>F6</sup>a registered person] has for an accounting period been paid an amount to which he purports to be entitled under regulations made under section 51 below, then, to the extent that the amount ought not to have been paid or would not have been paid had the facts been known or been as they later turn out to be, the Commissioners may assess the amount as being tax due from him for that period and notify it to him accordingly.
- (3) Where a person is assessed under subsections (1) and (2) above in respect of the same accounting period the assessments may be combined and notified to him as one assessment.
- (4) Where the person failing to make a return, or making a return which appears to the Commissioners to be incomplete or incorrect, was required to make the return as a

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 50. (See end of Document for details)*

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personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity in relation to another person, subsection (1) above shall apply as if the reference to tax due from him included a reference to tax due from that other person.

(5) An assessment under subsection (1) or (2) above of an amount of tax due for an accounting period shall not be made after the later of the following—

- (a) two years after the end of the accounting period;
- (b) one year after evidence of facts, sufficient in the Commissioners' opinion to justify the making of the assessment, comes to their knowledge;

but where further such evidence comes to their knowledge after the making of an assessment under subsection (1) or (2) above another assessment may be made under the subsection concerned in addition to any earlier assessment.

(6) Where—

- (a) as a result of a person's failure to make a return in relation to an accounting period the Commissioners have made an assessment under subsection (1) above for that period,
- (b) the tax assessed has been paid but no proper return has been made in relation to the period to which the assessment related, and
- (c) as a result of a failure to make a return in relation to a later accounting period, being a failure by the person referred to in paragraph (a) above or a person acting in a representative capacity in relation to him, as mentioned in subsection (4) above, the Commissioners find it necessary to make another assessment under subsection (1) above,

then, if the Commissioners think fit, having regard to the failure referred to in paragraph (a) above, they may specify in the assessment referred to in paragraph (c) above an amount of tax greater than that which they would otherwise have considered to be appropriate.

(7) Where an amount has been assessed and notified to any person under subsection (1) or (2) above it shall be deemed to be an amount of tax due from him and may be recovered accordingly unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.

(8) For the purposes of this section notification to—

- (a) a personal representative, trustee in bankruptcy, receiver or liquidator, or
- (b) a person otherwise acting in a representative capacity in relation to another person,

shall be treated as notification to the person in relation to whom the person mentioned in paragraph (a) above, or the first person mentioned in paragraph (b) above, acts.

(9) Subsection (5) above has effect subject to paragraph 33 of Schedule 5 to this Act.

(10) In this section “trustee in bankruptcy” means, as respects Scotland, [<sup>F7</sup>a trustee or interim trustee in the sequestration, under the Bankruptcy (Scotland) Act 2016, of a person's estate] or a trustee acting under a trust deed (within the meaning of that Act).

#### Textual Amendments

- F1** Words in s. 50 heading substituted (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. 22\(2\)](#)

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- F2** Words in s. 50(1)(a) substituted (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. 22\(3\)](#)
- F3** Words in s. 50(1)(b) substituted (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. 22\(3\)](#)
- F4** Words in s. 50(1)(c) substituted (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. 22\(3\)](#)
- F5** Words in s. 50(1)(d) substituted (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. 22\(3\)](#)
- F6** Words in s. 50(2) substituted (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. 22\(3\)](#)
- F7** Words in s. 50(10) substituted (30.11.2016) by [The Bankruptcy \(Scotland\) Act 2016 \(Consequential Provisions and Modifications\) Order 2016 \(S.I. 2016/1034\), art. 1, Sch. 1 para. 15](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 50.