



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Credit

52 **Bad debts.**

- (1) Regulations may be made under section 51 above with a view to securing that a person is entitled to credit if—
 - (a) he carries out a taxable activity [^{F1}at a landfill site] as a result of which he becomes entitled to a debt which turns out to be bad (in whole or in part), and
 - (b) such other conditions as may be prescribed are fulfilled.
- (2) The regulations may include provision under section 51(5)(b) or (c) above requiring repayment or payment if it turns out that it was not justified to regard a debt as bad (or to regard it as bad to the extent that it was so regarded).
- (3) The regulations may include provision for determining whether, and to what extent, a debt is to be taken to be bad.

Textual Amendments

- F1** Words in s. 52(1)(a) 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. 12](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 52.