



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Credit*

#### **53 Bodies concerned with the environment.**

- (1) Regulations may be made under section 51 above with a view to securing that a person is entitled to credit if—
  - (a) he pays a sum to a body whose objects are or include the protection of the environment, and
  - (b) such other conditions as may be prescribed are fulfilled.
- (2) The regulations may in particular prescribe conditions—
  - (a) requiring bodies to which sums are paid (environmental bodies) to be approved by another body (the regulatory body);
  - (b) requiring the regulatory body to be approved by the Commissioners;
  - (c) requiring sums to be paid with the intention that they be expended on such matters connected with the protection of the environment as may be prescribed.
- (3) The regulations may include provision under section 51(5)(b) or (c) above requiring repayment or payment if—
  - (a) a sum is not in fact expended on matters prescribed under subsection (2)(c) above, or
  - (b) a prescribed condition turns out not to have been fulfilled.
- (4) The regulations may include—
  - (a) provision for determining the amount of credit (including provision for limiting it);

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Section 53. (See end of Document for details)*

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- (b) provision that matters connected with the protection of the environment include such matters as overheads (including administration) of environmental bodies and the regulatory body;
- (c) provision as to the matters by reference to which an environmental body or the regulatory body can be, and remain, approved (including matters relating to the functions and activities of any such body);
- [<sup>F1</sup>(ca) provision for an environmental body to be and remain approved only if it complies with conditions imposed from time to time by the regulatory body or for the regulatory body to be and remain approved only if it complies with conditions imposed from time to time by the Commissioners (including provision for the variation or revocation of such conditions);]
- (d) provision allowing [<sup>F2</sup>the withdrawal of approval of an environmental body by the Commissioners or by the regulatory body, and the withdrawal of approval of the regulatory body by the Commissioners,] (whether prospectively or retrospectively);
- (e) provision that, if approval of the regulatory body is withdrawn, another body may be approved in its place or its functions may be performed by the Commissioners;
- (f) provision allowing the Commissioners to disclose to the regulatory body information which relates to the tax affairs of persons carrying out taxable activities and which is relevant to the credit scheme established by the regulations.

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**Textual Amendments**

**F1** S. 53(4)(ca) inserted (retrospective to 22.3.2007) by [Finance Act 2007 \(c. 11\)](#), s. **24(1)(2)**

**F2** Words in s. 53(4)(d) substituted (retrospective to 19.3.2008) by [Finance Act 2008 \(c. 9\)](#), s. **151(2)(4)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 53.