



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Review and appeal*

#### **54 Review of Commissioners' decisions.**

- (1) This section applies to the following decisions of the Commissioners—
- (a) a decision as to the registration or cancellation of registration of any person under this Part;
  - (b) a decision as to whether tax is chargeable in respect of a disposal or as to how much tax is chargeable;
  - <sup>F1</sup>(ba) a decision to refuse an application for a certificate under section 43B above, or to withdraw such a certificate;
  - <sup>F1</sup>(bb) a decision to make a certificate issued under section 43B above subject to a condition that it is to be in force in relation to part only of the land to which the application for the certificate related;]
  - (c) a decision as to whether a person is entitled to credit by virtue of regulations under section 51 above or as to how much credit a person is entitled to or as to the manner in which he is to benefit from credit;
  - (d) a decision as to an assessment falling within subsection (2) below or as to the amount of such an assessment;
  - (e) a decision to refuse a request under section 58(3) below;
  - (f) a decision to refuse an application under section 59 below;
  - (g) a decision as to whether conditions set out in a specification under the authority of provision made under section 68(4)(b) below are met in relation to a disposal;
  - (h) a decision to give a direction under any provision contained in regulations by virtue of section 68(5) below;

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- (i) a decision as to a claim for the repayment of an amount under paragraph 14 of Schedule 5 to this Act;
  - (j) a decision as to liability to a penalty under Part V of that Schedule or as to the amount of such a penalty;
  - (k) a decision under paragraph 19 of that Schedule (as mentioned in paragraph 19(5));
  - (l) a decision as to any liability to pay interest under paragraph 26 or 27 of that Schedule or as to the amount of the interest payable;
  - (m) a decision as to any liability to pay interest under paragraph 29 of that Schedule or as to the amount of the interest payable;
  - (n) a decision to require any security under paragraph 31 of that Schedule or as to its amount;
  - (o) a decision as to the amount of any penalty or interest specified in an assessment under paragraph 32 of that Schedule.
- (2) An assessment falls within this subsection if it is an assessment under section 50 above in respect of an accounting period in relation to which a return required to be made by virtue of regulations under section 49 above has been made.
- (3) Any person who is or will be affected by any decision to which this section applies may by notice in writing to the Commissioners require them to review the decision.
- (4) The Commissioners shall not be required under this section to review any decision unless the notice requiring the review is given before the end of the period of 45 days beginning with the day on which written notification of the decision, or of the assessment containing the decision, was first given to the person requiring the review.
- (5) For the purposes of subsection (4) above it shall be the duty of the Commissioners to give written notification of any decision to which this section applies to any person who—
- (a) requests such a notification,
  - (b) has not previously been given written notification of that decision, and
  - (c) if given such a notification, will be entitled to require a review of the decision under this section.
- (6) A person shall be entitled to give a notice under this section requiring a decision to be reviewed for a second or subsequent time only if—
- (a) the grounds on which he requires the further review are that the Commissioners did not, on any previous review, have the opportunity to consider certain facts or other matters, and
  - (b) he does not, on the further review, require the Commissioners to consider any facts or matters which were considered on a previous review except in so far as they are relevant to any issue not previously considered.
- (7) Where the Commissioners are required in accordance with this section to review any decision it shall be their duty to do so; and on the review they may withdraw, vary or confirm the decision.
- (8) Where—
- (a) it is the duty under this section of the Commissioners to review any decision, and

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- (b) they do not, within the period of 45 days beginning with the day on which the review was required, give notice to the person requiring it of their determination on the review,
- they shall be deemed for the purposes of this Part to have confirmed the decision.

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**Textual Amendments**

**F1** S. 54(1)(ba)(bb) inserted (1.10.1996 with effect as mentioned in s. 57 of this Act) by S.I. 1996/1529, arts. 1, 4

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**Modifications etc. (not altering text)**

**C1** Ss. 54-56 extended (19.3.1997) by 1997 c. 16, s. 50(1), Sch. 5 Pt. V para. 19(3)

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**Commencement Information**

**I1** S. 54 in force by 1.10.1996 at the latest see s. 57

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