



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Review and appeal*

#### 54 [F<sup>1</sup> Appeals]

- (1) [F<sup>2</sup> Subject to section 55, an appeal shall lie to an appeal tribunal from any person who is or will be affected by any of the following decisions—]
- (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;
  - F<sup>3</sup>(ba) .....
  - F<sup>4</sup>(bb) .....
  - (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;
  - [F<sup>5</sup>(ca) a decision to withdraw approval of an environmental body under any provision contained in regulations by virtue of section 53(4)(d) above;]
  - (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;

*Status: Point in time view as at 01/04/2012. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 54. (See end of Document for details)*

- (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.

- F<sup>6</sup>(3) .....
- F<sup>6</sup>(4) .....
- F<sup>6</sup>(5) .....
- F<sup>6</sup>(6) .....
- F<sup>6</sup>(7) .....
- F<sup>6</sup>(8) .....

#### Textual Amendments

- F1** S. 54 heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 234(2)** (with Sch. 3 paras. 2-4)
- F2** Words in s. 54 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 234(3)** (with Sch. 3 paras. 2-4)
- F3** S. 54(1)(ba) omitted (1.4.2012) by virtue of [The Landfill Tax \(Material from Contaminated Land\) \(Phasing out of Exemption\) Order 2008 \(S.I. 2008/2669\)](#), arts. 1(2)(c), **4(c)**
- F4** S. 54(1)(bb) omitted (1.12.2008) by virtue of [The Landfill Tax \(Material from Contaminated Land\) \(Phasing out of Exemption\) Order 2008 \(S.I. 2008/2669\)](#), arts. 1(2)(b), **3(1)(c)** (with art. 3(2))
- F5** S. 54(1)(ca) inserted (retrospective to 19.3.2008) by [Finance Act 2008 \(c. 9\)](#), s. **151(3)(4)**
- F6** S. 54(3)-(8) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 234(4)** (with Sch. 3 paras. 2-4)

#### 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)**

#### Commencement Information

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

**Status:**

Point in time view as at 01/04/2012. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 54.