



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Review and appeal*

#### 55 [F<sup>1</sup> Appeals: further provisions]

F<sup>2</sup>(1) .....

F<sup>3</sup>(2) .....

[F<sup>4</sup>(3) Subject to subsections (3A) and (3B), where an appeal under section 54 relates to a decision falling within section 54(1)(b) or (d), it shall not be entertained unless the amount which HMRC have determined to be payable as tax has been paid or deposited with them.]

[F<sup>5</sup>(3A) In a case where the amount determined to be payable as tax has not been paid or deposited an appeal may be entertained if—

- (a) HMRC are satisfied (on the application of the appellant), or
- (b) the appeal tribunal decides (HMRC not being so satisfied and on the application of the appellant),  
that the requirement to pay or deposit the amount determined would cause the appellant to suffer hardship.

(3B) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the tribunal as to the issue of hardship is final.]

(4) On an appeal under this section against an assessment to a penalty under paragraph 18 of Schedule 5 to this Act, the burden of proof as to the matters specified in paragraphs (a) and (b) of sub-paragraph (1) of paragraph 18 shall lie upon the Commissioners.

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*Status: Point in time view as at 01/06/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 55. (See end of Document for details)*

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#### **Textual Amendments**

- F1** S. 55 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. 236(2)** (with Sch. 3 paras. 2-4)
- F2** S. 55(1) 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. 236(3)** (with Sch. 3 paras. 2-4)
- F3** S. 55(2) 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. 236(4)** (with Sch. 3 paras. 2-4)
- F4** S. 55(3) 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. 236(5)** (with Sch. 3 paras. 2-4)
- F5** S. 55(3A)(3B) inserted (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. 236(6)** (with Sch. 3 paras. 2-4)
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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. 55 in force by 1.10.1993 at the latest see s. 57.

**Status:**

Point in time view as at 01/06/2014.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 55.