



Finance Act 1996

1996 CHAPTER 8

PART III

LANDFILL TAX

Interpretation

70 Interpretation: other provisions.

(1) Unless the context otherwise requires—

“accounting period” shall be construed in accordance with section 49 above;

“appeal tribunal” means a VAT and duties tribunal;

“authorised person” means any person acting under the authority of the Commissioners;

“the Commissioners” means the Commissioners of Customs and Excise;

“conduct” includes any act, omission or statement;

“material” means material of all kinds, including objects, substances and products of all kinds;

“prescribed” means prescribed by an order or regulations under this Part;

“registrable person” has the meaning given by section 47(10) above;

“tax” means landfill tax;

“taxable disposal” has the meaning given by section 40 above.

(2) A landfill disposal is a disposal—

- (a) of material as waste, and
- (b) made by way of landfill.

Status: Point in time view as at 29/04/1996. This version of this provision has been superseded.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1996, Section 70. (See end of Document for details)*

- (3) A reference to this Part includes a reference to any order or regulations made under it and a reference to a provision of this Part includes a reference to any order or regulations made under the provision, unless otherwise required by the context or any order or regulations.
- (4) This section and sections 64 to 69 above apply for the purposes of this Part.

Status:

Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 70.