
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 15

LANDFILL TAX: MATERIAL CONSISTING OF FINES

- 7 (1) Schedule 5 (provision about information etc) is amended as follows.
- (2) In the heading to Part 1, after “Information” insert “ and samples ”.
- (3) After paragraph 2A insert—

“Information: qualifying fines

- 2B (1) Regulations may make provision about giving the Commissioners information about fines proposed to be disposed of, or disposed of, as qualifying fines.
- (2) Regulations under this paragraph may require a person to notify the Commissioners if the result of a test carried out on fines indicates that the fines are not qualifying fines.

Samples: qualifying fines

- 2C (1) Regulations may require persons—
- (a) where a sample is taken from a quantity of fines in order to carry out a test on the fines, to retain a prescribed amount of that sample;
 - (b) to preserve fines retained under paragraph (a) for such period not exceeding three months as may be specified in the regulations.
- (2) A duty under regulations under this paragraph to preserve fines may be discharged by taking such steps to preserve them as the Commissioners may specify in writing.”
- (4) In paragraph 10 (power to take samples), after sub-paragraph (1) insert—
- “(1A) An authorised person, if it appears to the person necessary for the protection of the revenue against mistake or fraud, may at any time take, from material which the person has reasonable cause to believe is an amount of fines retained under paragraph 2C(1)(a), such samples as the person may require with a view to determining how the fines tested ought to be or to have been treated for the purposes of tax.”
- (5) In paragraph 22 (information)—
- (a) in sub-paragraph (1)(b), after “2” insert “ or 2A ”;
 - (b) in sub-paragraph (3), for the words from “who” to “liable” substitute “who—
 - (a) fails to preserve records in compliance with any provision of regulations made under paragraph 2 (read with that paragraph and any direction given under the regulations), or

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- (b) fails to preserve records in compliance with any provision of regulations made under paragraph 2A (read with that paragraph and any direction given under the regulations),
is liable ”.

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