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Finance Act, 2008

Section 151 - Landfill tax credit: withdrawing approval of environmental bodies

1) Part 3 of FA 1996 (landfill tax) is amended as follows. (2) In section 53(4)(d) (withdrawal of approval of environmental body or regulatory body), for "approval of an environmental body or the regulatory body to be withdrawn" substitute "the withdrawal of approval of an environmental body by the Commissioners or by the regulatory body, and the withdrawal of approval of the regulatory body by the Commissioners,". (3) In section 54(1) (review of Commissioners' decisions), after paragraph (c) insert- "(ca) a decision to withdraw approval of an environmental body under any provision contained in regulations by virtue of section 53(4)(d) above;". (4) The amendments made by this section are treated as having come into force on 19 March 2008.

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