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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**LANDFILL TAX**

**The Landfill Tax Regulations 1996**

<i>Made</i>	- - - -	<i>12th June 1996</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>12th June 1996</i>
<i>Coming into force</i>	- -	<i>1st August 1996</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 47(9), 48(1) and (2), 49, 51(1) to (6), 52(1) to (3), 53(1) to (4), 58(1) and (4) to (6), 61(2), 62(1) to (3) and (5) and (6) and 68(1) to (6) of, and paragraphs 2(1) to (3), 13(1) and (6), 14(5), 20(3), 23(1), 42(1) to (5) and 43(1) to (5) of Schedule 5 to, the Finance Act 1996<sup>(1)</sup>, hereby make the following Regulations:

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(1) 1996 c. 8; section 71(2) provides that any power to make regulations under Part III of the Act shall be exercisable by the Commissioners and section 70(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.