
STATUTORY INSTRUMENTS

1996 No. 1527

The Landfill Tax Regulations 1996

PART III

ACCOUNTING, PAYMENT AND RECORDS

Interpretation

10. In this Part, “accounting period” has the meaning given in regulation 2(1).

Making of returns

11.—(1) Subject to paragraph (3) below and save as the Commissioners may otherwise allow, a registrable person shall, in respect of each accounting period, make a return to the Controller, Central Collection Unit (LT), on the form numbered 5 in the Schedule to these Regulations.

(2) Subject to paragraph (3) below, a registrable person shall make each return not later than the last working day of the month next following the end of the period to which it relates.

(3) Where the Commissioners consider it necessary in the circumstances of any particular case, they may—

- (a) vary the length of any accounting period or the date on which it begins or ends or by which any return must be made;
- (b) allow or direct the registrable person to make a return in accordance with sub-paragraph (a) above;
- (c) allow or direct a registrable person to make returns to a specified address,

and any person to whom the Commissioners give any direction such as is referred to in this regulation shall comply therewith.

Landfill tax account

12.—(1) Every registrable person shall make and maintain an account to be known as “the landfill tax account”.

(2) The landfill tax account shall be in such form and contain such particulars as may be stipulated in a notice published by the Commissioners and not withdrawn by a further notice.

Correction of errors

13.—(1) In this regulation—

“overdeclaration” means, in relation to any return, the amount (if any) which was wrongly treated as tax due for the accounting period concerned and which caused the amount of tax which was payable to be overstated, or the entitlement to a payment under regulation 20 to be understated (or both) or would have caused such an overstatement or understatement were it not for the existence of an underdeclaration in relation to that return;

“underdeclaration” means, in relation to any return, the aggregate of—

- (a) the amount (if any) of tax due for the accounting period concerned which was not taken into account; and
 - (b) the amount (if any) which was wrongly deducted as credit,
- and which caused the amount of tax which was payable to be understated, or the entitlement to a payment under regulation 20 to be overstated (or both) or would have caused such an understatement or overstatement were it not for the existence of an overdeclaration in relation to that return.

(2) This regulation applies where a registrable person has made a return which was inaccurate as the result of an overdeclaration or underdeclaration.

(3) Where in any accounting period a registrable person has discovered one or more overdeclarations, he may enter the overdeclarations in the return for the accounting period in which they were discovered by including their amount in the box opposite the legend “Overdeclarations from previous periods (no limit)”.

(4) Where in any accounting period—

- (a) a registrable person discovers one or more underdeclarations; and
- (b) having treated the amount of those underdeclarations as reduced by the amount of any overdeclarations for the same accounting periods, the total of those underdeclarations does not exceed £2,000,

he may enter the underdeclarations in his return for the accounting period in which they were discovered by including their amount in the box opposite the legend “Underdeclarations from previous periods (must not exceed £2,000, see general notes)”.

(5) Where a registrable person enters an amount in a return in accordance with paragraph (3) or (4) above he shall calculate the tax payable by him or the payment to which he is entitled accordingly.

(6) Where an amount has been entered in accordance with this regulation in a return which has been made—

- (a) the return shall be regarded as correcting any earlier return to which that amount relates; and
- (b) the registrable person shall be taken to have furnished information with respect to the inaccuracy in the prescribed form and manner for the purposes of paragraph 20 of Schedule 5 to the Act.

(7) No amount shall be entered in a return in respect of any overdeclaration or underdeclaration except in accordance with this regulation; and as regards any underdeclaration that cannot be corrected under paragraph (4) above a person shall not be taken to have furnished information with respect to an inaccuracy in the prescribed form and manner for the purposes of paragraph 20 of Schedule 5 to the Act unless he provides such information to the Commissioners in writing.

Claims for overpaid tax

14. Except where the amount to which the claim relates has been entered in a return in accordance with regulation 13 or is included in an amount so entered, any claim under paragraph 14 of Schedule 5 to the Act shall be made in writing to the Commissioners and shall, by reference to such documentary evidence as is in the possession of the claimant, state the amount of the claim and the method by which that amount was calculated.

Payment of tax

15. Save as the Commissioners may otherwise allow or direct, any person required to make a return shall pay to the Controller, Central Collection Unit (LT), such amount of tax as is payable by him in respect of the accounting period to which the return relates no later than the last day on which he was required to make the return.

Records

16.—(1) Every registrable person shall, for the purpose of accounting for tax, preserve the following—

- (a) his business and accounting records;
- (b) his landfill tax account;
- (c) transfer notes and any other original or copy records in relation to material brought onto or removed from the landfill site (including any record made for the purpose of Part IX of these Regulations);
- (d) all invoices (including landfill invoices) and similar documents issued to him and copies of such invoices and similar documents issued by him;
- (e) all credit or debit notes or other documents received by him which evidence an increase or decrease in the amount of any consideration for a relevant transaction, and copies of such documents that are issued by him;
- (f) such other records as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

(2) Subject to paragraphs (3) and (4) below, every registrable person shall preserve the records specified in paragraph (1) above for a period of six years.

(3) Subject to paragraph (4) below, a registrable person who has made a landfill tax bad debt account shall preserve that account for a period of five years from the date of the claim made under Part VI of these Regulations.

(4) The Commissioners may direct that registrable persons shall preserve the records specified in paragraph (1) above for a shorter period than that specified in this regulation; and such direction may be made so as to apply generally or in such cases as the Commissioners may stipulate.

(5) In paragraph (1) above—

- (a) the reference to material being brought onto a landfill site is a reference to material that is brought onto the site for the purpose of a relevant transaction;
- (b) the reference to material being removed from a landfill site is a reference to material being removed that has at some previous time fallen wholly or partly within paragraph (a) above.

(6) In this regulation “relevant transaction” means a disposal or anything that would be a disposal but for the fact that the material is not disposed of as waste.