
STATUTORY INSTRUMENTS

1996 No. 2100

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 1996

Made - - - - 12th August 1996
Laid before the House of
Commons - - - - 12th August 1996
Coming into force - - 2nd September 1996

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraphs 13(1) and (6) of Schedule 5 to the Finance Act 1996⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 1996 and shall come into force on 2nd September 1996.
2. The Landfill Tax Regulations 1996⁽²⁾ (“the Regulations”) shall be amended in accordance with the following regulations.
3. The following regulation shall be inserted in PART XII of the Regulations before regulation 48:
 “A48. In this Part—
 “Job Band” followed by a number between “1” and “12” means the band for the purposes of pay and grading in which the job an officer performs is ranked in the system applicable to Customs and Excise.”.
4. In regulations 48(1) and 49(a) and (b) for the words “Higher Executive Officer” there shall be substituted “Job Band 7”.

New King’s Beam House 22 Upper Ground
London
12th August 1996

E. Woods
Commissioner of Customs and Excise

(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.
(2) S.I.1996/1527.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend PART XII of the Regulations with effect from 2nd September 1996.

Regulation 3 inserts a new regulation A48 by which “Job Band” is defined for the purposes of PART XII of the Regulations by reference to the rank given to an officer’s job in the pay and grading system of Customs and Excise.

Regulation 4 amends regulations 48(1) and 49(a) and (b). As a consequence the minimum rank of officer by whom the powers described in regulations 48(1) and 49(a) and (b) may be exercised is an officer of a rank not below that of Job Band 7.