
STATUTORY INSTRUMENTS

2010 No. 924

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2010

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|---------------------------------|---------|------------------------|
| <i>Made</i> | - - - - | <i>23rd March 2010</i> |
| <i>Laid before the House of</i> | | |
| <i>Commons</i> | - - - - | <i>24th March 2010</i> |
| <i>Coming into force</i> | - - | <i>1st April 2010</i> |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 51(1), 53(1) and 53(4)(a) of the Finance Act 1996⁽¹⁾.

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2010 and come into force on 1st April 2010.
2. In regulation 31(3) of the Landfill Tax Regulations 1996⁽²⁾ (entitlement to credit) for "6.0" substitute "5.5".

23rd March 2010

Steve Lamey
Bernadette Kenny
Two of the Commissioners for Her Majesty's
Revenue and Customs

(1) 1996 c.8; section 71(2) provides that any power to make regulations under Part 3 of the Act shall be exercisable by the Commissioners and section 70(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(2) S.I. 1996/1527; relevant amending instruments are S.I. 1999/3270, 2008/770.

Status: This is the original version (as it was originally made).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, which come into force on 1st April 2010, amend the Landfill Tax Regulations 1996 (S.I. 1996/1527) (“the principal Regulations”).

Regulation 2 amends regulation 31(3) of the principal Regulations. The maximum credit a landfill site operator may claim against annual landfill tax liability, in respect of qualifying contributions made, is changed from 6.0% to 5.5%.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.