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STATUTORY INSTRUMENTS

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**2015 No. 599**

**The Devolution of Landfill Tax (Consequential,  
Transitional and Saving Provisions) Order 2015**

**Amendments to Part 7 of LFTR 1996**

**3.** In regulation 33 (bodies eligible for approval) after paragraph (10) insert—

“(11) An object shall only be regarded as falling within paragraph (2) above if the work involved is carried out in England, Wales, or Northern Ireland.

(12) For the purposes of paragraph (11) work is to be regarded as being carried out either—

- (a) in the place where, (as the case may be), the land, water, public park or public amenity or building or other structure referred to in sub-paragraphs (2)(a)-(f) is located,
- (b) in the case of land, water, a public park or public amenity which comprises an area of which a proportion is located in England, Wales or Northern Ireland, the place where the largest proportion of that area is located, or
- (c) in the case of a building or other structure of which a proportion is located in England, Wales, or Northern Ireland, the place where the largest proportion of that building or other structure is located.”.