
STATUTORY INSTRUMENTS

2018 No. 396

The Landfill Tax (Miscellaneous Provisions) Regulations 2018

Amendments to the Landfill Tax Regulations 1996

4. In regulation 2 (interpretation), in paragraph (1)—
 - (a) omit the definition of “accounting period” and substitute—

““accounting period” has the meaning given in regulation 10;”;
 - (b) for the definition of “disposal”, substitute—

““disposal” and “disposed of” shall be construed in accordance with section 40A of the Act (including any order made under that section or section 46 of the Act) (save in regulation 21(4)(c));”;
 - (c) after the definition of “disposal”, insert—

““environmental regulator” means the Environment Agency in England and the Department of Agriculture, Environment and Rural Affairs, or any agency thereof, in Northern Ireland;”;

and
 - (d) in the definition of “landfill site”, for “section 66”, substitute “section 40(4)”.