
STATUTORY INSTRUMENTS

2018 No. 396

The Landfill Tax (Miscellaneous Provisions) Regulations 2018

Amendments to the Landfill Tax Regulations 1996

9. For regulation 10 (interpretation), substitute—

“Interpretation

10.—(1) In this Part, an accounting period of a registered person means each period of three months ending on the dates notified to that person by the Commissioners, whether by means of a registration certificate issued by them or otherwise.

(2) In every case, the first accounting period of a registered person shall begin on the effective date of registration.”