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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**The Landfill Tax Regulations 1996**

**PART III**

**ACCOUNTING, PAYMENT AND RECORDS**

**Making of returns**

**11.**—(1) Subject to paragraph (3) below and save as the Commissioners may otherwise allow, a registrable person shall, in respect of each accounting period, make a return to the Controller, Central Collection Unit (LT), on the form numbered 5 in the Schedule to these Regulations.

(2) Subject to paragraph (3) below, a registrable person shall make each return not later than the last working day of the month next following the end of the period to which it relates.

(3) Where the Commissioners consider it necessary in the circumstances of any particular case, they may—

- (a) vary the length of any accounting period or the date on which it begins or ends or by which any return must be made;
- (b) allow or direct the registrable person to make a return in accordance with sub-paragraph (a) above;
- (c) allow or direct a registrable person to make returns to a specified address,

and any person to whom the Commissioners give any direction such as is referred to in this regulation shall comply therewith.