
STATUTORY INSTRUMENTS

1996 No. 1527

The Landfill Tax Regulations 1996

PART X

DETERMINATION OF WEIGHT OF MATERIAL DISPOSED OF

Specified methods

43.—(1) Except where regulation 44 applies, this regulation applies where the Commissioners have specified rules for determining weight in a notice published by them and not withdrawn by a further notice.

(2) A specification made by the Commissioners as described in paragraph (1) above may make provision for—

- (a) the method by which weight is to be determined;
- (b) the time by reference to which weight is to be determined.

(3) A specification made by the Commissioners as described in paragraph (1) above may provide—

- (a) that it is to have effect only in relation to disposals of such descriptions as may be set out in the specification;
- (b) that it is not to have effect in relation to particular disposals unless the Commissioners are satisfied that such conditions as may be set out in the specification are met in relation to the disposals.

(4) Where this regulation applies the registrable person shall determine weight in accordance with the rules in the specification (and not in accordance with the rule in regulation 42).