
STATUTORY INSTRUMENTS

1996 No. 1527

The Landfill Tax Regulations 1996

PART XI

SET-OFF OF AMOUNTS

Landfill tax amount owed to Commissioners

45.—(1) Subject to regulation 47, this regulation applies where—

- (a) a person is under a duty to pay to the Commissioners at any time an amount or amounts in respect of landfill tax; and
- (b) the Commissioners are under a duty to pay to that person at the same time an amount or amounts in respect of any tax or taxes under their care and management.

(2) Where the total of the amount or amounts mentioned in paragraph (1)(a) above exceeds the total of the amount or amounts mentioned in paragraph (1)(b) above, the latter shall be set off against the former.

(3) Where the total of the amount or amounts mentioned in paragraph (1)(b) above exceeds the total of the amount or amounts mentioned in paragraph (1)(a) above, the Commissioners may set off the latter in paying the former.

(4) Where the total of the amount or amounts mentioned in paragraph (1)(a) above is the same as the total of the amount or amounts mentioned in paragraph (1)(b) above, no payment need be made in respect of either.

(5) Where this regulation applies and an amount has been set off in accordance with any of paragraphs (2) to (4) above, the duty of both the person and the Commissioners to pay the amount or amounts concerned shall be treated as having been discharged accordingly.

(6) References in paragraph (1) above to an amount in respect of a particular tax include references not only to an amount of tax itself but also to amounts of penalty, surcharge or interest.

(7) In this regulation “tax” includes “duty”.