
STATUTORY INSTRUMENTS

1999 No. 3270

The Landfill Tax (Amendment) Regulations 1999

10. For regulation 36(3) there shall be substituted—

“(3) Where—

- (a) a person has benefited from an amount of credit to which he was entitled under this Part; and
- (b) the whole or a part of the qualifying contribution in respect of which the entitlement to credit arose has been repaid to him or a person who was a contributing third party in relation to the qualifying contribution,

he shall pay to the Commissioners an amount equal to 90 per cent. of the amount repaid to him or, as the case may require, to the contributing third party.”.