

2008 No. 770

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2008

<i>Made</i>	- - - -	<i>19th March 2008</i>
<i>Laid before the House of Commons</i>		<i>19th March 2008</i>
<i>Coming into force</i>	- -	<i>1st April 2008</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 51(1), 53(1) and 53(4)(a), (c) and (d) of the Finance Act 1996(a):

1.—(1) These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2008 and come into force on 1st April 2008.

(2) In these Regulations “the principal Regulations” means the Landfill Tax Regulations 1996(b).

2. In regulation 31(3) of the principal Regulations (entitlement to credit) for “6.6” substitute “6.0”.

3.—(1) Amend regulation 33A of the principal Regulations (obligations of approved bodies) as follows.

(2) In paragraph (1)(h) for “14” substitute “28”.

(3) In paragraph (1)(i) for “day specified in paragraph (3)” substitute “fourteenth day following the day on which the request is made”.

(4) In paragraph (3) for “(1)(ha), (1)(hb) and (1)(i) is the fourteenth” substitute “(1)(ha) and (1)(hb) is the twenty-eighth”.

4.—(1) Amend regulation 34 of the principal Regulations (functions of the regulatory body) as follows.

(2) Omit paragraph (1)(e).

(3) In paragraphs (1)(h) and (1)(j) for “it has revoked” substitute “has been revoked under subparagraph (ee) or regulation 35(1)(h)”.

5.—(1) Amend regulation 35 of the principal Regulations (functions of the Commissioners) as follows.

(a) 1996 c. 8; section 71(2) provides that any power to make regulations under Part 3 of the Act shall be exercisable by the Commissioners and section 70(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise. However, the functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 53(4)(d) of the 1996 Act was amended by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 1968 (c. 2), section 1. This resolution has temporary statutory effect as provided for by section 1 of that Act. Relevant amendments were made to section 1 by the Finance (No. 2) Act 1997 (c. 58), section 50 and the Finance Act 1998 (c. 36), section 148(1).

(b) S.I. 1996/1527; relevant amending instruments are S.I. 1999/3270, 2007/965.

- (2) Omit “and” at the end of paragraph (1)(f).
- (3) In paragraph (1)(g), for everything after “notices” substitute “under regulation 36; and”.
- (4) After paragraph (1)(g) insert—
- “(h) may, with respect to the approval of a body approved under regulation 34(1)(a), revoke that approval if the approved body fails to comply with any requirement of regulation 33A(1).”.

Dave Hartnett
Mike Eland

19th March 2008

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2008, amend the Landfill Tax Regulations 1996 (S.I. 1996/1527) (“the principal Regulations”).

Regulation 2 amends regulation 31(3) of the principal Regulations. The maximum credit a landfill site operator may claim, in respect of qualifying contributions made, against their annual landfill tax liability is changed from 6.6% to 6.0%.

Regulations 3(2) and 3(4) amend regulation 33A of the principal Regulations. They extend the period of time an approved body has for submitting any financial details that may be required under regulations 33A(1)(h), (1)(ha) and (1)(hb). Regulation 3(3) makes a consequential amendment to regulation 33A(1)(i) to maintain the 14 day period for submitting financial accounts to the regulatory body.

Regulation 4(2) revokes regulation 34(1)(e) of the principal Regulations which enabled the regulatory body to revoke the approval of an approved body that failed to comply with the requirements of regulation 33A(1). Regulation 4(3) makes amendments consequential on those made by regulations 4(2) and 5.

Regulation 5, amends regulation 35 of the principal Regulations. It enables the Commissioners for Her Majesty’s Revenue and Customs to revoke the approval of an approved body that fails to comply with any requirement of regulation 33A(1).

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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