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STATUTORY INSTRUMENTS

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**2018 No. 396**

**LANDFILL TAX, ENGLAND**  
**LANDFILL TAX, NORTHERN IRELAND**

**The Landfill Tax (Miscellaneous Provisions) Regulations 2018**

*Made* - - - - 21st March 2018  
*Laid before the House of*  
*Commons* - - - 23rd March 2018  
*Coming into force* 1st April 2018

**THE LANDFILL TAX (MISCELLANEOUS  
PROVISIONS) REGULATIONS 2018**

1. Citation, commencement and effect
2. Disposals of material not made at a landfill site
3. Amendments to the Landfill Tax Regulations 1996
4. In regulation 2 (interpretation), in paragraph (1)—
5. In regulation 4 (notification of liability to be registered)—
6. After regulation 6, insert— Registration: taxable activities at places other...
7. In regulation 7 (transfer of a going concern)—
8. In regulation 9 (bankruptcy or incapacity of registrable person), in...
9. For regulation 10 (interpretation), substitute— Interpretation (1) In this Part, an accounting period of a registered...
10. In regulation 11 (making of returns), in paragraphs (1), (2)...
11. In regulation 12 (landfill tax account), in paragraph (1), for...
12. In regulation 13 (correction of errors), in paragraphs (2), (4),...
13. In regulation 16 (records)— (a) in the heading, after “Records”,...
14. After regulation 16, insert— Records: taxable activities at places other...
15. In regulation 16ZA (information relating to qualifying fines), in paragraph...
16. In regulation 16A (information areas), in paragraph (2), omit “as...
17. In regulation 18 (scope), in paragraph (1), after “credit”, insert...
18. In regulation 20 (payments in respect of credit), in paragraph...
19. In regulation 21 (entitlement to credit)— (a) in paragraph (4)(c),...
20. (1) After the heading “PART X”, insert the new sub-heading...
21. In regulation 41 (scope)— (a) for “Part”, substitute “Chapter”; and...
22. After regulation 44 (agreed methods)— (a) insert the sub-heading “CHAPTER...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signature  
Explanatory Note