
STATUTORY INSTRUMENTS

2016 No. 376

**LANDFILL TAX, ENGLAND AND WALES
LANDFILL TAX, NORTHERN IRELAND**

The Landfill Tax (Amendment) Regulations 2016

<i>Made</i>	- - - -	<i>16th March 2016</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>16th March 2016</i>
<i>Coming into force</i>	- -	<i>1st April 2016</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 51(1) and 53(1), (2) and (4) of the Finance Act 1996⁽¹⁾, make the following Regulations:

(1) 1996 c. 8. Under section 71(2) of the Finance Act 1996, any power to make regulations under Part III of that Act shall be exercisable by "the Commissioners". Section 70(1) of that Act defines "the Commissioners" as those of Customs and Excise for the purposes of Part III of that Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) 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 40 of the Finance Act 1996 was amended by the Scotland Act 2012 (c.11), section 31, with effect from 1st April 2015 by virtue of S.I. 2015/638 (C.35). That amendment restricts the territorial scope of section 40 of the Finance Act 1996, with the effect that landfill tax is only chargeable in respect of taxable disposals made in England and Wales or Northern Ireland.