
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 11th February 1998, further amend the Landfill Tax Regulations 1996 (S.I.1996/1527) (the principal Regulations) by inserting new regulations 14A to 14H in the principal Regulations.

The new regulations describe the provisions that must be included in reimbursement arrangements made by a person making a claim under paragraph 14 of Schedule 5 to the Finance Act 1996 (c. 8) (recovery of overpaid landfill tax), the undertakings that he must give and the other requirements with which he must comply, in order that his reimbursement arrangements are not to be disregarded for the purposes of determining whether he would be unjustly enriched if his claim is met.

Regulation 14A of the principal Regulations defines certain terms used in regulations 14A to 14H of the principal Regulations.

Regulation 14B of the principal Regulations describes, in general terms, the provisions which a claimant's reimbursement arrangements must include, and the undertakings which he must give, in order that his arrangements are not to be disregarded when determining whether he would be unjustly enriched if his claim is met.

Regulation 14C of the principal Regulations describes the detailed provisions that must be included in reimbursement arrangements, in order that the arrangements are not to be disregarded when determining whether a claimant would be unjustly enriched if his claim is met.

Regulation 14D of the principal Regulations requires a claimant to repay to the Commissioners of Customs and Excise any amount which he received in order to reimburse consumers, but which he had failed to apply to that purpose within 14 days of his receipt of that amount.

Regulation 14E of the principal Regulations describes the records that the claimant must keep relating to his reimbursement arrangements.

Regulation 14F of the principal Regulations provides for the production of such records.

Regulation 14G of the principal Regulations describes in detail the undertakings that the claimant must give to comply with his reimbursement arrangements.

Regulation 14H of the principal Regulations contains provisions relating to reimbursement arrangements made before these Regulations come into force.