

2003 No. 2313

LANDFILL TAX

The Landfill Tax (Amendment) (No. 2) Regulations 2003

Made - - - - *5th September 2003*

Laid before the House of Commons *8th September 2003*

Coming into force - - *1st October 2003*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 51(1) and 53(1) of the Finance Act 1996(a), hereby make the following regulations:

1. These Regulations may be cited as the Landfill Tax (Amendment) (No.2) Regulations 2003 and come into force on 1st October 2003.

2. The Landfill Tax Regulations 1996 (b) are amended as follows.

3. In regulation 33—

(a) after paragraph (2)(d) insert—

“(da) where it is for the protection of the environment, and subject to paragraph (3A) below, the conservation or promotion of biological diversity through—

(i) the provision, conservation, restoration or enhancement of a natural habitat; or

(ii) the maintenance or recovery of a species in its natural habitat,
on land or in water situated in the vicinity of a landfill site;”

(b) after paragraph (2) insert—

“(2A) In paragraph (2)(da) above “biological diversity” has the same meaning as in the United Nations Environmental Programme Convention on Biological Diversity of 1992 (c).”

(c) after paragraph (3) insert—

“(3A) An object shall not be, or shall no longer be, regarded as falling within paragraph (2)(da) above if it involves works which—

(a) are required to be carried out by a notice or order within paragraph (4) below;

(a) 1996 c.8; section 71(2) provides that any power to make regulations under Part III of the Act shall be exercisable by the Commissioners and section 70(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.

(b) S.I.1996/1527; relevant amending instruments are S.I. 1999/3270, 2000/323, 2000/1973, 2003/605.

(c) Cm. 2915.

- (b) are required to be carried out in accordance with an agreement made under section 16 of the National Parks and Access to the Countryside Act 1949(a);
 - (c) are required to be carried out in accordance with an agreement made under section 15 of the Countryside Act 1968(b);
 - (d) give effect to any provision of a management scheme under section 28J of the Wildlife and Countryside Act 1981 or are required to be carried out by a notice served under section 28K of that Act(c);
 - (e) are wholly or partly required to be carried out by a relevant condition; or
 - (f) are carried out with a view to profit.”
- (d) in paragraph (10), after “(3)” insert “, (3A)”.

New King’s Beam House
 22 Upper Ground
 London SE1 9PJ

5th September 2003

Michael Hanson
 Commissioner of Customs and Excise

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- (a) 1949 c. 97; section 16 was amended by the Nature Conservancy Council Act 1973 (c.54), sections 1(1)(b), (7) and Schedule 1, paragraph 1. References to the Nature Conservancy Council are references to the bodies mentioned in section 15A of the National Parks and Access to the Countryside Act 1949 which was inserted by the Environmental Protection Act 1990 (c.43), section 132 and Schedule 9, paragraphs 1(1), (2), and amended by the Countryside and Rights of Way Act 2000 (c.37) section 73(4) and Schedule 8, paragraph 1(a) and the Natural Heritage (Scotland) Act 1991 (c.28) section 4(10) and Schedule 2, paragraphs 1(1), (2).
 - (b) 1968 c.41; section 15 was amended by the Nature Conservancy Act 1973, section 1 and Schedule 1, paragraph 9, the Wildlife and Countryside Act 1981(c.69), sections 72(8), 73 and Schedule 17, Part I, the Environmental Protection Act 1990, sections 132, 162(2) and Schedule 9 paragraphs 4(1), 2(a) and Schedule 16, Part VI, the Countryside and Rights of Way Act 2000, section 73(4) and Schedule 8, paragraph 1(c)(i) and the Natural Heritage (Scotland) Act 1991, section 4(10) and Schedule 2, paragraph 3.
 - (c) 1981 c.69; sections 28J and 28K were inserted by the Countryside and Rights of Way Act 2000, section 75(1) and Schedule 9, paragraph 1.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1 October 2003, amend the Landfill Tax Regulations 1996 (S.I.1996/1527) (“the principal Regulations”) to provide a change to the scheme whereby landfill site operators are entitled to credit based on the contributions they give to approved bodies with objects concerned with the environment. The details of this scheme are to be found in Part VII of the principal Regulations “Credit: bodies concerned with the environment”.

The Regulations amend regulation 33 of the principal Regulations to provide a new category of approved object (new paragraph (2)(da)) based on the conservation or promotion of biological diversity, as defined in the United Nations Environmental Programme Convention on Biological Diversity of 1992.

New paragraph (3A) provides that any such environmental project shall not be, or shall no longer be, regarded as falling within the new category of approved object if it involves works which a person is under an obligation to carry out under specified statutory provisions or carries out with a view to profit.

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