

2003 No. 605

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2003

Made 10th March 2003

Laid before the House of Commons 10th March 2003

Coming into force - - 1st April 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), and of all other powers enabling them in that behalf, hereby make the following regulations:

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2003 and come into force on 1st April 2003.

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

3. In regulation 31—

(a) in paragraph (3) for “20” substitute “6.5”;

(b) for paragraph (4) substitute—

“(4) For the purpose of paragraphs (2) and (3) the contribution year of a person is his first contribution year and then each period of 12 months beginning on 1st April.”;

(c) for paragraph (5) substitute—

“(5) The reference in paragraph (4) to the first contribution year of a person is a reference to the period beginning with his effective date of registration and ending on the day immediately preceding the first day of the next contribution year.”;

(d) for paragraphs (6) and (6A) substitute—

“(6) Where one contribution year ends and another contribution year begins in an accounting period, the amount of any qualifying contribution which, by virtue of paragraph (2), is treated as made in that period shall be apportioned, in accordance with paragraph (6A), between those contribution years.

(6A) The apportionment shall be on the basis of either—

(a) the number of days of the accounting period that fall before 1st April and the number of days that fall on and after that day; or

(b) the amount of tax charged on taxable disposals made in the accounting period before 1st April and the amount of tax charged on taxable disposals made in that period on and after that day,

whichever the registered person may choose.”.

(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, 2002/1.

(e) omit paragraphs (6B) to (6E).

4. In regulation 33 omit paragraphs (2)(c), (2)(cc) and (5).

5. Any contribution year of a person that commenced before 1st April 2003 and, but for these Regulations, would end after that day shall end when these Regulations come into force.

6. Nothing in these Regulations affects a qualifying contribution that was made, or treated as made, before the coming into force of these Regulations.

New King's Beam House
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10 March 2003

MJ ELAND
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2003, amend the Landfill Tax Regulations 1996 (S.I.1996/1527) ("the principal Regulations") to provide a number of changes 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".

Regulation 3 provides for amendments to regulation 31 of the principal Regulations ("Entitlement to credit"), which determines when a landfill site operator can claim tax credits and how he should calculate his entitlement to credit.

The amendment to regulation 31(3) reduces the maximum credit a landfill site operator may claim against their annual landfill tax liability from 20% to 6.5%.

New regulation 31(4) changes the definition of a contribution year so that, other than a person's first contribution year, all contribution years run from 1st April to 31st March. Accordingly, regulations 31(6A) to (6E) (which provide for a person to make an election to vary the ending of his contribution year) are either substituted or revoked.

New regulation 31(5) provides for a revised definition of a person's first contribution year.

New regulations 31(6) and (6A) provide for a qualifying contribution to be apportioned where it is treated as made in an accounting period that straddles two contribution years.

Regulation 4 removes the objects in paragraphs (2)(c) and (cc) of regulation 33 of the principal Regulations from the list of approved objects on which a qualifying contribution can be spent by an approved body.

Regulation 5 provides that any current contribution year of a person shall end when these Regulations come into force.

Regulation 6 provides that these Regulations shall have no effect on a qualifying contribution made, or treated as made, before 1 April 2003.

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