STATUTORY INSTRUMENTS

2004 No. 769

The Landfill Tax (Amendment) Regulations 2004

2. For the definition of "transfer note" in regulation 2(1) of the Landfill Tax Regulations 1996(1) substitute—

""transfer note" is a transfer note within the meaning of-

- (a) the Environmental Protection (Duty of Care) Regulations 1991(2); or
- (b) the Controlled Waste (Duty of Care) Regulations (Northern Ireland) 2002(3);"

- (2) S.I.1991/2839, to which there are amendments not relevant to these Regulations.
- (3) S.R. (NI) 2002 No 271.

⁽¹⁾ S.I.1996/1527; relevant amending instruments are S.I.1999/3270, 2003/605.