

2006 No. 865

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2006

Made - - - - *22nd March 2006*

Laid before the House of Commons *22nd March 2006*

Coming into force - - *1st April 2006*

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

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2006 and come into force on 1st April 2006.

2. In regulation 31(3) of the Landfill Tax Regulations 1996(b) for "6" substitute "6.7".

David Varney

Paul Gray

22nd March 2006

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 1996 c.8; section 71(2) provides that any power to make regulations under Part 3 of the Act shall be exercisable by the Commissioners and 70(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I.1996/1527; relevant amending instruments are S.I. 1999/3270, 2003/605, 2004/769, 2005/759.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2006, amend the Landfill Tax Regulations 1996 (S.I.1996/1527) (“the principal Regulations”).

They increase the maximum credit that landfill site operators may claim against their annual landfill tax liability in the scheme whereby operators are entitled to credit based on the contributions they give to approved bodies with objects concerned with the environment. Details of this scheme are to be found in Part 7 of the principal Regulations “Credit: bodies concerned with the environment”.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.

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