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STATUTORY INSTRUMENTS

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**2008 No. 1482**

**The Value Added Tax, etc (Correction  
of Errors, etc) Regulations 2008**

**Landfill tax, climate change levy, aggregates levy**

- 5.—(1) Omit regulation 13(3) of the Landfill Tax Regulations 1996<sup>(1)</sup> (the LT Regulations).
- (2) Insert “overdeclarations or”—
- (a) in regulation 13(4)(a) of the LT Regulations after “more”;
  - (b) in regulation 13(4)(b) of the LT Regulations, in each place, after “those”;
  - (c) in the full out words to regulation 13(4) of the LT Regulations after “enter the”.
- (3) In regulation 13(4)(b) of the LT Regulations—
- (a) for “of any overdeclarations”, substitute “respectively of any underdeclarations or overdeclarations”;
  - (b) for “£2,000”, substitute “£50,000”.
- (4) In regulation 13(4) of the LT Regulations, for everything from “the box opposite” to “general notes” substitute “Box 2 (underdeclarations) or Box 4 (overdeclarations), as appropriate (see Form 5 in the Schedule).”.

Then start a new line and continue—

“But if the registrable person’s VAT turnover is small, the total mentioned in sub-paragraph (b) must not for these purposes exceed 1% of that turnover unless the total is less than £10,000.

And if that person is not registered for VAT, the total mentioned in sub-paragraph (b) must not for these purposes exceed £10,000.”.

- (5) In regulation 13(5) of the LT Regulations, omit “(3) or”.
- (6) Substitute the form in Schedule 3 as Form 5 in the Schedule to the LT Regulations (landfill tax return).
- (7) The amendments in paragraphs (1) to (5) (and the related amendment in regulation 8) only have effect in relation to overdeclarations or underdeclarations in regulation 13 of the LT Regulations which registrable persons first discover in their accounting periods that begin on 1st July 2008 or later.

That in paragraph (6) only has effect in relation to returns that relate to periods that begin on 1st July 2008 or later.

(See regulation 13(1) of the LT Regulations for the meaning of “overdeclaration” and “underdeclaration”; section 47(10) of the Finance Act 1996<sup>(2)</sup> for “registrable person”; regulations 2(1) and 11 of the LT Regulations for the meaning carried by “accounting period” and “return”.)

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(1) S.I. 1996/1527, to which there are amendments not relevant to these Regulations.  
(2) 1996 c. 8.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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