
STATUTORY INSTRUMENTS

2008 No. 770

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2008

<i>Made</i>	- - - -	<i>19th March 2008</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>19th March 2008</i>
<i>Coming into force</i>	- -	<i>1st April 2008</i>

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)(a), (c) and (d) of the Finance Act 1996⁽¹⁾:

(1) 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 section 70(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise. However, 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 the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 53(4)(d) of the 1996 Act was amended by a resolution passed by the House of Commons on 18th March 2008 under the Provisional Collection of Taxes Act 1968 (c. 2), section 1. This resolution has temporary statutory effect as provided for by section 1 of that Act. Relevant amendments were made to section 1 by the Finance (No. 2) Act 1997 (c. 58), section 50 and the Finance Act 1998 (c. 36), section 148(1).