
STATUTORY INSTRUMENTS

2010 No. 924

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2010

<i>Made</i>	- - - -	<i>23rd March 2010</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>24th March 2010</i>
<i>Coming into force</i>	- -	<i>1st April 2010</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) 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. 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.