

2011 No. 894

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2011

Made - - - - *22nd March 2011*

Laid before the House of Commons *23rd March 2011*

Coming into force - - *1st April 2011*

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(a).

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2011 and come into force on 1st April 2011.

2. In regulation 31(3) of the Landfill Tax Regulations 1996(b) (entitlement to credit) for "5.5" substitute "6.2".

Mike Eland
Steve Lamey

22nd March 2011

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

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- (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 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.
- (b) S.I. 1996/1527; relevant amending instruments are S.I. 2003/605, 2004/769, 2005/759, 2006/865, 2007/965, 2008/770, 2010/924.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2011, amend the Landfill Tax Regulations 1996 (S.I. 1996/1527) (“the principal Regulations”).

Regulation 2 amends regulation 31(3) of the principal Regulations. The maximum credit a landfill site operator may claim against annual landfill tax liability, in respect of qualifying contributions made, is changed from 5.5% to 6.2%.

In line with government commitments, a Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it relates to routine changes to rates to a predetermined indexation formula.

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£4.00