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STATUTORY INSTRUMENTS

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**2018 No. 396**

**The Landfill Tax (Miscellaneous Provisions) Regulations 2018**

**Amendments to the Landfill Tax Regulations 1996**

**13.** In regulation 16 (records)—

- (a) in the heading, after “Records”, insert “: landfill sites”;
- (b) in paragraph (1), after “registrable person”, insert “carrying out taxable activities at a landfill site”;
- (c) in paragraph 1(e) and in paragraph (5)(a), in each case, for “relevant transaction”, substitute “disposal”; and
- (d) omit paragraph (6).