STATUTORY INSTRUMENTS

2018 No. 395

AGGREGATES LEVY

The Aggregates Levy (General) (Amendment) Regulations 2018

Made - - - -	*21st March 2018*
Laid before the House of Commons - - - -	*23rd March 2018*
Coming into force - -	*1st April 2018*

The Commissioners for Her Majesty's Revenue and Customs, make the following Regulations in exercise of the powers conferred by section 30(1)(d) of the Finance Act 2001(**1**), and now exercisable by them(**2**).

Citation and commencement

1. These Regulations may be cited as the Aggregates Levy (General) (Amendment) Regulations 2018 and come into force on 1st April 2018.

Amendment to the Aggregates Levy (General) Regulations

2.—(1) The Aggregates Levy (General) Regulations 2002(**3**) are amended as follows.

(2) In regulation 2 (general interpretation), for the definition of "disposed of to landfill" substitute —

""disposed of to landfill" is to be construed in accordance with—

(a) in relation to a disposal in England or Northern Ireland, section 40(4) (charge to tax: meaning of landfill site) and section 40A (disposals of material) of the Finance Act 1996(**4**);

(b) in relation to a disposal in Scotland, section 5 (disposal by way of landfill) and section 12(1) (landfill sites) of the Landfill Tax (Scotland) Act 2014(**5**); or

(**1**) 2001 c. 9.
(**2**) Section 48(1) of the Finance Act 2001 defines "the Commissioners" as those of Customs and Excise for the purposes of Part 2 of that Act. 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 in any enactment to the Commissioners for Her Majesty's Revenue and Customs
(**3**) S.I. 2002/761. There are amending instruments, but none is relevant.
(**4**) c. 8. Sections 40(4) and 40A were inserted by section 42 of, and Schedule 12 to, the Finance Act 2018 (c. 3). From 1st April 2018, landfill tax under Part 3 of the Finance Act 1996 is charged only on disposals in England and Northern Ireland.
(**5**) 2014 asp 2.