
STATUTORY INSTRUMENTS

2017 No. 332

**LANDFILL TAX, ENGLAND AND WALES
LANDFILL TAX, NORTHERN IRELAND**

The Landfill Tax (Amendment) Regulations 2017

<i>Made</i>	- - - -	<i>9th March 2017</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th March 2017</i>
<i>Coming into force</i>	- -	<i>1st April 2017</i>

The Commissioners for Her Majesty's Revenue and Customs in exercise of the powers conferred by sections 51(1), 53(1) and 53(4) of the Finance Act 1996⁽¹⁾, make the following Regulations.

Citations, commencement, interpretation and effect

1.—(1) These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2017 and come into force on 1st April 2017.

(2) In these Regulations “contributions year” has the meaning specified in regulation 31(4) of the Landfill Tax Regulations 1996⁽²⁾.

(3) The amendment made by regulation 3 has effect for contribution years commencing on or after 1st April 2017.

Amendment of the Landfill Tax Regulations 1996

2. The Landfill Tax Regulations are amended as follows.

3. In Regulation 31(3) (entitlement to credit) for “4.2” substitute “5.3”.

(1) 1996 c.8. Section 53(4) was amended by the Finance Act 2008 (c.9) however those amendments are not relevant to these Regulations. Section 71(2) of the Finance Act 1996 provides that any power to make regulations under Part 3 of that Act shall be exercisable by the Commissioners. Section 70(1) defines the “Commissioners” as meaning the Commissioners of Customs and Excise. The relevant functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of the latter Act provides that a reference in an enactment to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 40 of the Finance Act 1996 was amended by the Scotland Act 2012 (c. 11), section 31, with effect from 1st April 2015 by virtue of S.I. 2015/638 (C.35). That amendment restricts the territorial scope of the Finance Act 1996, section 40, with the effect that landfill tax is only chargeable in respect of taxable disposals made in England and Wales or Northern Ireland.

(2) S.I. 1996/1527 was amended by S.I. 1999/3270, S.I. 2003/605, S.I. 2015/744, S.I. 2016/376. There are other amending instruments, but none is relevant.