STATUTORY INSTRUMENTS

2016 No. 376

LANDFILL TAX, ENGLAND AND WALES
LANDFILL TAX, NORTHERN IRELAND

The Landfill Tax (Amendment) Regulations 2016

Made - - - -	*16th March 2016*
Laid before the House of Commons - - - -	*16th March 2016*
Coming into force - -	*1st April 2016*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 51(1) and 53(1), (2) and (4) of the Finance Act 1996(**1**), make the following Regulations:

Citation, commencement and application

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2016 and come into force on 1st April 2016.

2. The amendments made by these Regulations apply in relation to payments made to a body as described in section 53(1) of the Finance Act 1996 on or after 1st April 2016.

Amendments to the Landfill Tax Regulations 1996

3. The Landfill Tax Regulations 1996(**2**) are amended as follows.

4. In regulation 30(1) (interpretation and general provisions)—

(a) in the definition of "income", after "interest" insert ", other than interest arising from the investment of an investment contribution"; and

(b) after the definition of "income", insert—

(**1**) 1996 c. 8. Under section 71(2) of the Finance Act 1996, any power to make regulations under Part III of that Act shall be exercisable by "the Commissioners". Section 70(1) of that Act defines "the Commissioners" as those of Customs and Excise for the purposes of Part III 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(1) 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. 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 section 40 of the Finance Act 1996, 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, amended by S.I. 1999/3270, S.I. 2002/1, S.I. 2010/2437, S.I. 2015/599, S.I. 2015/744. There are other amending instruments, but none is relevant.