STATUTORY INSTRUMENTS

2015 No. 1453

LANDFILL TAX, ENGLAND AND WALES
LANDFILL TAX, NORTHERN IRELAND

The Landfill Tax (Amendment) (No. 3) Regulations 2015

Made - - - -	*1st July 2015*
Laid before the House of Commons - - - -	*1st July 2015*
Coming into force - -	*2nd July 2015*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 71(9) of, and of paragraphs 2, 2A, 2B and 2C of Schedule 5 to, the Finance Act 1996(**1**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Landfill Tax (Amendment) (No. 3) Regulations 2015 and come into force on 2nd July 2015.

Amendments to the Landfill Tax Regulations 1996

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

(a) in regulation 2(1) (interpretation), in the definition of "LOI test", after "the Landfill Tax (Qualifying Fines) Order 2015(**3**)" insert "or the Landfill Tax (Qualifying Fines) (No. 2) Order 2015(**4**)"; and

(b) in regulation 16ZA(1)(b)(i) (information relating to qualifying fines), for "the Landfill Tax (Qualifying Fines) Order 2015" substitute "the Landfill Tax (Qualifying Fines) (No. 2) Order 2015".

(**1**) 1996 c. 8; paragraphs 2B and 2C of Schedule 5 were inserted into the Finance Act 1996 by section 65 and paragraph 7 of Schedule 15 of the Finance Act 2015 (c. 11). Under paragraph 8 of Schedule 15 to the Finance Act 2015, these amendments to the Finance Act 1996 have effect in relation to disposals that are made in England and Wales or Northern Ireland and made (or treated as made) on or after 1st April 2015. Section 70(1) of the Finance Act 1996 defines "the Commissioners" as those of Customs and Excise for the purposes of Part 3 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 in an enactment to the Commissioners for Her Majesty's Revenue and Customs.

(**2**) S.I. 1996/1527, amended by S.I. 2004/769, S.I. 2009/1930, S.I. 2015/846. There are other amending instruments, but none is relevant.

(**3**) S.I. 2015/845, which lapsed on 14th June 2015.

(**4**) S.I. 2015/1385.