STATUTORY INSTRUMENTS

2015 No. 846

LANDFILL TAX, ENGLAND AND WALES
LANDFILL TAX, NORTHERN IRELAND

The Landfill Tax (Amendment) (No. 2) Regulations 2015

Made - - - -	*26th March 2015*
Laid before the House of Commons - - - -	*27th March 2015*
Coming into force - -	*1st April 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, 2C and 23 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. 2) Regulations 2015 and come into force on 1st April 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)—

(i) after the definition of "landfill tax bad debt account", insert—

""LOI percentage" means the amount of non-qualifying material contained in fines(**3**), as indicated by the percentage of the mass of those fines lost on ignition;

(**1**) 1996 c. 8; paragraphs 2B and 2C to 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 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. There are other amending instruments, but none is relevant.

(**3**) Section 70(1) of the Finance Act 1996 defines "fines" as particles produced by a waste treatment process that involves an element of mechanical treatment.

"LOI test" means a test to determine the LOI percentage of fines, conducted in accordance with the terms of a published notice made under the Landfill Tax (Qualifying Fines) Order 2015(**4**);";

(ii) for the definition of "transfer note", substitute—

""transfer note" means written information or a transfer note within the meaning of—

(a) the Waste (England and Wales) Regulations 2011(**5**), where the transferor of material to a landfill site is a person in England and Wales;

(b) the Controlled Waste (Duty of Care) Regulations (Northern Ireland) 2002(**6**),where the transferor of material to a landfill site is a person in Northern Ireland;

(c) the Environmental Protection (Duty of Care) (Scotland) Regulations 2014(**7**), where the transferor of material to a landfill site is a person in Scotland.";

(b) in regulation 2(2), for "section 839 of the Taxes Act 1998" substitute "section 1122 of the Corporation Tax Act 2010(**8**)";

(c) after regulation 16, insert—

"**Information relating to qualifying fines**

16ZA.—(1) Where a registrable person has carried out a LOI test on any fines, that person must—

(a) retain a representative sample of at least one kilogram from the load of fines tested until the last working day of the month after the end of the quarter immediately following the quarter in which the LOI test was carried out; and

(b) notify the Commissioners, by not later than the last working day of the month next after the end of the quarter in which the LOI test was carried out, of—

(i) any LOI test result in which the LOI percentage exceeds that specified in article 4 of the Landfill Tax (Qualifying Fines) Order 2015; and

(ii) the name of the person responsible for the waste treatment of the fines, and the address at which such treatment took place.

(2) If a person fails to comply with any requirement of paragraph (1) he shall be liable to a penalty of £250.".

(**4**) S.I. 2015/845.
(**5**) S.I. 2011/988, amended by S.I. 2014/656. There are other amending instruments, but none is relevant.
(**6**) S.R. (NI) 2002 No. 271, amended by S.R. (NI) 2004 No. 277 and S.R. (NI) 2013 No. 255.
(**7**) S.S.I. 2014/4.
(**8**) 2010 c. 4.