STATUTORY INSTRUMENTS

2015 No. 744

LANDFILL TAX, ENGLAND AND WALES
LANDFILL TAX, NORTHERN IRELAND

The Landfill Tax (Amendment) Regulations 2015

Made - - - -	*17th March 2015*
Laid before the House of Commons - - - -	*18th March 2015*
Coming into force - -	*1st April 2015*

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

Citation, commencement, interpretation and effect

1.—(1) These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2015 and come into force on 1st April 2015.

(2) In these Regulations "contribution year" has the meaning specified in regulation 31 of the Landfill Tax Regulations 1996(**2**).

(3) Regulation 3 of these Regulations has effect for contribution years beginning on or after 1st April 2015.

Amendment to the Landfill Tax Regulations 1996

2. The Landfill Tax Regulations 1996 are amended as follows.

3. In regulation 31(3) (entitlement to credit) for "5.1" substitute "5.7".

(**1**) 1996 c.8; section 40 was amended by the Scotland Act 2012 (c.8), section 31, with effect from 1 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. 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 and 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)(b) 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.

(**2**) S.I. 1996/1527; relevant amending instruments are S.I. 1999/3270 and S.I. 2003/605.