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STATUTORY INSTRUMENTS

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**2012 No. 885**

**LANDFILL TAX**

**The Landfill Tax (Amendment) Regulations 2012**

<i>Made</i>	- - - -	<i>20th March 2012</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>21st March 2012</i>
<i>Coming into force</i>	- -	<i>1st April 2012</i>

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)(a) of the Finance Act 1996<sup>(1)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2012 and come into force on 1st April 2012.

**Entitlement to credit**

2.—(1) In regulation 31(3) of the Landfill Tax Regulations 1996<sup>(2)</sup> (entitlement to credit) for “6.2” substitute “5.6”.

(2) Paragraph 1 only has effect for contribution years<sup>(3)</sup> beginning on or after 1st April 2012.

*Stephen Banyard*

*Simon Bowles*

Two of the Commissioners for Her Majesty's  
Revenue and Customs

20th March 2012

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- (1) [1996 c. 8](#); section 71(2) provides that any power to make regulations under Part 3 of the 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 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. 2003/605](#), [2011/894](#).
- (3) “Contribution year” is explained in regulations 31(4) and 31(5) of [S.I. 1996/1527](#), as amended by [S.I. 1999/3270](#), [2003/605](#).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st April 2012, amend the Landfill Tax Regulations 1996 ([S.I. 1996/1527](#)) (“the principal Regulations”).

Regulation 2 amends regulation 31(3) of the principal Regulations. The maximum credit a landfill site operator may claim against annual landfill tax liability, in respect of qualifying contributions made, is changed from 6.2% to 5.6% for contribution years beginning on or after 1st April 2012.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.