

Statutory Instrument 2004 No. 769

The Landfill Tax (Amendment) Regulations 2004

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STATUTORY INSTRUMENTS

2004 No. 769

LANDFILL TAX

The Landfill Tax (Amendment) Regulations 2004

<i>Made</i>	<i>17th March 2004</i>
<i>Laid before the House of Commons</i>	<i>17th March 2004</i>
<i>Coming into force-</i>	
<i>Regulations 1 and 3</i>	<i>1st April 2004</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 51(1), 52(1), 53(1) and (4) of, and paragraphs 2(1) and (3) of Schedule 5 to, the Finance Act 1996^[1], hereby make the following regulations:

1. - (1) These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2004.

(2) Except for regulation 2, which comes into force on 1st May 2004, these Regulations come into force on 1st April 2004.

2. For the definition of "transfer note" in regulation 2(1) of the Landfill Tax Regulations 1996^[2] substitute -

" "transfer note" is a transfer note within the meaning of-

(a) the Environmental Protection (Duty of Care) Regulations 1991^[3]; or

(b) the Controlled Waste (Duty of Care) Regulations (Northern Ireland) 2002^[4];"

3. For "6.5" in regulation 31(3) of the Landfill Tax Regulations 1996 substitute "6.8".

M J Hanson

Commissioner of Customs and Excise

New King's Beam House 22 Upper Ground London SE1 9PJ
17th March 2004

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Landfill Tax Regulations 1996 (S.I.1996/1527) ("the principal Regulations").

Regulation 2, which come into force on 1st May 2004, amends the definition of "transfer note" in regulation 2(1) of the principal Regulations to include transfer notes that are required in Northern Ireland.

Regulation 3, which come into force on 1st April 2004, increases the maximum credit that landfill site operators may claim against their annual landfill tax liability in the scheme whereby operators are entitled to credit based on the contributions they give to approved bodies with objects concerned with the environment. Details of this scheme are to be found in Part 7 of the principal Regulations "Credit: bodies concerned with the environment".

A full regulatory impact assessment has not been produced for this instrument

as it has no impact on the costs of business, charities or voluntary bodies.

Notes:

[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.[back](#)

[2] S.I.1996/1527; relevant amending instruments are S.I. 1999/3270, 2003/605.[back](#)

[3] S.I.1991/2839, to which there are amendments not relevant to these Regulations.[back](#)

[4] S.R. (NI) 2002 No 271.[back](#)

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