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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**The Landfill Tax Regulations 1996**

**PART I**

**PRELIMINARY**

**Citation and commencement**

1. These Regulations may be cited as the Landfill Tax Regulations 1996 and shall come into force on 1st August 1996.

**Interpretation**

2.—(1) In these Regulations—

“accounting period” means—

- (a) in the case of a registered person, each period of three months ending on the dates notified to him by the Commissioners, whether by means of a registration certificate issued by them or otherwise;
- (b) in the case of a registrable person who is not registered, each quarter; or
- (c) in the case of any registrable person, such other period in relation to which he is required by or under regulation 11 to make a return;

and, in every case, the first accounting period of a registrable person shall begin on the effective date of registration;

“the Act” means the Finance Act 1996;

“Collector” means a Collector, Deputy Collector or Assistant Collector of Customs and Excise;

“credit”, except where the context otherwise requires, means credit which a person is entitled to claim under Part IV of these Regulations;

“disposal” means a landfill disposal (which expression has the meaning given in section 70(2) of the Act) made on or after 1st October 1996 and “disposed of” shall be construed accordingly;

“effective date of registration” means the date determined in accordance with section 47 of the Act upon which the person was or should have been registered;

“landfill invoice” means an invoice of the description in regulation 37;

“landfill site” has the meaning given in section 66 of the Act;

“landfill tax account” has the meaning given in regulation 12;

“landfill tax bad debt account” has the meaning given in regulation 26;

“quarter” means a period of three months ending at the end of March, June, September or December;

“registered person” means a person who is registered under section 47 of the Act and “register” and “registration” shall be construed accordingly;

“registrable person” has the meaning given in section 47(10) of the Act;  
“registration number” means the identifying number allocated to a registered person and notified to him by the Commissioners;  
“return” means a return which is required to be made in accordance with regulation 11;  
“taxable business” means a business or part of a business in the course of which taxable activities are carried out;  
“transfer note” has the same meaning as in the Environmental Protection (Duty of Care) Regulations 1991<sup>(1)</sup>;  
“working day” means any day of the week except Saturday and Sunday and a bank holiday or public holiday, in either case, for England.

(2) In these Regulations any question whether a person is connected with another shall be determined in accordance with section 839 of the Taxes Act 1988<sup>(2)</sup>.

(3) Any reference in these Regulations to “this Part” is a reference to the Part of these Regulations in which that reference is made.

(4) Any reference in these Regulations to a form prescribed in the Schedule to these Regulations shall include a reference to a form which the Commissioners are satisfied is a form to the like effect.

### **Designation, direction or approval**

**3.** Any designation, direction or approval by the Commissioners under or for the purposes of these Regulations shall be made or given by a notice in writing.

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<sup>(1)</sup> S.I.1991/2839.

<sup>(2)</sup> Section 204 of the Finance Act 1996 (c. 8) defines “the Taxes Act 1988” as meaning the Income and Corporation Taxes Act 1988 (c. 1); section 839 was amended by paragraph 20 of Schedule 17 to the Finance Act 1995 (c. 4).