

**2014 No. 707**

**LANDFILL TAX**

**The Landfill Tax (Amendment) Regulations 2014**

*Made* - - - - *18th March 2014*

*Laid before the House of Commons* *19th March 2014*

*Coming into force* - - *1st April 2014*

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(a).

**Citation and commencement**

1. These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2014 and come into force on 1st April 2014.

**Amendment of the Landfill Tax Regulations 1996**

2. The Landfill Tax Regulations 1996(b) are amended as follows.

3.—(1) In regulation 31(3) (entitlement to credit) for “6.8” substitute “5.1”.

(2) Paragraph 1 only has effect for contribution years(c) beginning on or after 1st April 2014.

*Nick Lodge*

*Ruth Owen*

18th March 2014

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

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(a) 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 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.

(b) S.I. 1996/1527; relevant amending instruments are S.I. 2003/605, 2013/658.

(c) “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.

## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st April 2014, amend the Landfill Tax Regulations 1996 (S.I. 1996/1527) (“the principal Regulations”).

The Regulations amend 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 6.8% to 5.1% for contribution years beginning on or after 1st April 2014.

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

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