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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**LANDFILL TAX**

**The Landfill Tax Regulations 1996**

<i>Made</i>	- - - -	<i>12th June 1996</i>
<i>Laid before the House of Commons</i>	- -	<i>12th June 1996</i>
<i>Coming into force</i>		<i>1st August 1996</i>

**THE LANDFILL TAX REGULATIONS 1996**

**PART I**

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2. Interpretation
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**PART II**

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4. Notification of liability to be registered
5. Changes in particulars
6. Notification of cessation of taxable activities
7. Transfer of a going concern
8. Representation of unincorporated body
9. Bankruptcy or incapacity of registrable persons

**PART III**

**ACCOUNTING, PAYMENT AND RECORDS**

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12. Landfill tax account
13. Correction of errors
14. Claims for overpaid tax
15. Payment of tax
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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

PART IV

CREDIT: GENERAL

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SCHEDULE —

Explanatory Note