

**2005 No. 759**

**LANDFILL TAX**

**The Landfill Tax (Amendment) Regulations 2005**

*Made* - - - - - *16th March 2005*

*Laid before the House of Commons* *16th March 2005*

*Coming into force in accordance with regulation 1*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 51(1) and (5), 53 (1) and (4), and 62 (1) and (2) of the Finance Act 1996 (a), hereby make the following regulations:

- 1.—(1) These Regulations may be cited as the Landfill Tax (Amendment) Regulations 2005.  
(2) Except for regulations 3 and 5, which come into force on 6th April 2005, these Regulations come into force on 1st April 2005.
2. The Landfill Tax Regulations 1996(b) are amended as follows.
3. In regulation 21(4)(a) for “or resolution” substitute “, resolution or permit”.
4. In regulation 31(3) for “6.8” substitute “6”.
5. After regulation 38(5)(ac)(iii) insert—  
    “(iv) a permit authorising the disposal of waste on or in land;”.

16th March 2005

*Michael Hanson*  
Commissioner of Customs and Excise

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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.  
(b) S.I.1996/1527; relevant amending instruments are S.I.2002/1, 2004/769.

## 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”).

Regulations 3 and 5 come into force on 6th April 2005. The amendments made by these regulations are required following the amendment to section 66(a) of the Finance Act 1996 (c.8) which added to the categories of landfill site land in relation to which a permit under regulations under section 2 of the Pollution Prevention and Control Act 1999 or under regulations under Article 4 of the Environment (Northern Ireland) Order 2002 is in force.

Regulation 3 amends regulation 21 of the principal Regulations (entitlement to credit). The result of this amendment is that a landfill site operator whose site is covered by a permit and who is directed by a relevant authority (as defined in regulation 21(5) of the principal Regulations) to remove waste from his site to another site is entitled to a credit in the same way as an operator whose site is covered by a licence or resolution.

Regulation 5 amends regulation 38 of the principal Regulations (temporary disposals). The result of this amendment is that a landfill site operator whose site is covered by a permit has the same entitlement to temporarily dispose of qualifying material tax free for site restoration purposes as an operator whose site is covered by a licence or resolution.

Regulation 4, which comes into force on 1st April 2005, amends regulation 31 of the principal Regulations. This amendment reduces the maximum amount as a percentage of his annual landfill tax liability that a landfill site operator may claim as credit 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.

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(a) Section 66 was amended by the Pollution Prevention and Control Act 1999 (c.24), Schedule 2, paragraph 19 and the Environment (Northern Ireland) Order 2002 (S.I. 2002/3153 (N.I.7), Schedule 5, paragraph 5.

£3.00

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under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E0588 3/2005 150588T 19585

ISBN 0-11-072619-7



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