

**2013 No. 658**

**LANDFILL TAX**

**The Landfill Tax (Amendment) Regulations 2013**

*Made* - - - - *19th March 2013*

*Laid before the House of Commons* *20th March 2013*

*Coming into force* - - *1st April 2013*

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 2013 and come into force on 1st April 2013.

**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 “5.6” substitute “6.8”.

(2) Paragraph 1 only has effect for contribution years(c) beginning on or after 1st April 2013.

4. In regulation 33(1B)(c)(d) (bodies eligible for approval) for “for being a charity trustee” to the end substitute “from being a charity trustee or a trustee for a charity by virtue of section 178 of the Charities Act 2011(e);”.

*Edward Troup*  
*Jim Harra*

19th March 2013

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 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, 2012/885.
- (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.
- (d) Regulation 33(1B)(c) was inserted by S.I. 1999/3270.
- (e) 2011 c. 25.

## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st April 2013, amend the Landfill Tax Regulations 1996 (S.I. 1996/1527) (“the principal Regulations”).

Regulation 3 amends 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 5.6% to 6.8% for contribution years beginning on or after 1st April 2013.

Regulation 4 updates a reference to section 72 of the Charities Act 1993(a) in regulation 33(1B)(c) of the principal Regulations. This section has been replaced by section 178 of the Charities Act 2011 (“2011 Act”). A body cannot be an eligible body for the purposes of regulation 33 of the principal Regulations if it is controlled or managed by a person who is disqualified from being a charity trustee or a trustee for a charity by virtue of section 178 of the 2011 Act. The meaning of “charity trustee” is given in section 177 of the 2011 Act.

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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(a) 1993 c. 10. This Act was repealed by section 354 and Schedule 10 to the Charities Act 2011.

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