

2018 No.

AGGREGATES LEVY

The Aggregates Levy (General) (Amendment) Regulations 2018

Made - - - - - ***

Laid before the House of Commons ***

Coming into force - - - - - *1st April 2018*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 30(1)(d), 30(2) and 30(3) of the Finance Act 2001(a), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Aggregates Levy (General) (Amendment) Regulations 2018 and come into force on [1st April 2018].

Amendment to the Aggregates Levy (General) Regulations

2. The Aggregates Levy (General) Regulations 2002(b) are amended as follows.

3. In regulation 2 (general interpretation), for the definition of “disposed of to landfill” substitute—

““disposed of to landfill” means—

- (a) for the purposes of landfill tax charged in England and Northern Ireland under Part 3 of the Finance Act 1996(c), a disposal made at a landfill site as that term is defined in section 40(4) of that Act(d);
- (b) a disposal made at a landfill site in respect of which there is an authorisation in force at the time of the disposal within the meaning of section 12(1) of the Landfill Tax (Scotland) Act 2014(e); or
- (c) a disposal at an authorised landfill site as that term is defined in section 5 of the Landfill Disposals Tax (Wales) Act 2017(f).”.

(a) Section 48(1) of the Finance Act 2001 (c. 9) defines “the Commissioners” as those of Customs and Excise for the purposes of Part 2 of that Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) 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 in any enactment to the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 2002/761. There are amending instruments, but none is relevant.

(c) 1996 (c. 8).

(d) Section 40(4) of the Finance Act 1996 is inserted by section [42] of, and Schedule [12] to the Finance Act 2018 (c. x).

(e) 2014 asp 2.

(f) 2017 anaw 3.

Date

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

Name

Name

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations make an amendment to the Aggregates Levy (General) Regulations 2002 (S.I. 2002/761). The amendment to the definition of “disposed of to landfill” in those Regulations ensures that a credit remains available for the purposes of Aggregates Levy in respect of landfill disposals in any part of the United Kingdom, but that such disposal must be made at a landfill site that is authorised, licensed or permitted in accordance with environmental legislation.

A tax impact and information note covering this instrument was published on [xxxxx] and is available on the gov.uk website at <https://www.gov.uk/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that result from this instrument.

DRAFT