



# Finance Act 1996

## 1996 CHAPTER 8

### PART III

#### LANDFILL TAX

##### *Exemptions*

#### **[<sup>F1</sup>44A Quarries.**

- (1) A disposal is not a taxable disposal for the purposes of this Part if it is—
  - (a) of material all of which is treated for the purposes of section 42 above as qualifying material,
  - (b) made at a qualifying landfill site, and
  - (c) made, or treated as made, on or after 1st October 1999.
- (2) A landfill site is a qualifying landfill site for the purposes of this section if at the time of the disposal—
  - (a) the landfill site is or was a quarry,
  - (b) subject to subsection (3) below, it is a requirement of planning consent in respect of the land in which the quarry or former quarry is situated that it be wholly or partially refilled, and
  - (c) subject to subsection (4) below, the licence [<sup>F2</sup>, permit] or, as the case may require, resolution authorising disposals on or in the land comprising the site permits only the disposal of material which comprises qualifying material.
- (3) Where a quarry—
  - (a) was in existence before 1st October 1999, and
  - (b) quarrying operations ceased before that date,the requirement referred to in subsection (2)(b) must have been imposed on or before that date.
- (4) Where a licence [<sup>F3</sup> or permit] authorising disposals on or in the land does not (apart from the application of this subsection) meet the requirements of subsection (2)(c)

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 44A. (See end of Document for details)*

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above and an application has been made to vary the licence [<sup>F3</sup>or permit] in order to meet them, it shall be deemed to meet them for the period before—

- (a) the application is disposed of, or
- (b) the second anniversary of the making of the application if it occurs before the application is disposed of.

(5) For the purposes of subsection (4) an application is disposed of if—

- (a) it is granted,
- (b) it is withdrawn,
- (c) it is refused and there is no right of appeal against the refusal,
- (d) a time limit for appeal against refusal expires without an appeal having been commenced, or
- (e) an appeal against refusal is dismissed or withdrawn and there is no further right of appeal.]

#### **Textual Amendments**

**F1** S. 44A inserted (1.10.1999) by [S.I. 1999/2075](#), **art. 2(b)**

**F2** Word in s. 44A(2)(c) inserted (6.4.2005) by [The Landfill Tax \(Site Restoration, Quarries and Pet Cemeteries\) Order 2005 \(S.I. 2005/725\)](#), arts. 1, **4(a)**

**F3** Words in s. 44A(4) inserted (6.4.2005) by [The Landfill Tax \(Site Restoration, Quarries and Pet Cemeteries\) Order 2005 \(S.I. 2005/725\)](#), arts. 1, **4(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 44A.