

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 119 Schedule 60: Landfill Tax: Prescribed Landfill Site Activities

Details of the Schedule

2. Paragraph 2 inserts a new section 65A into Finance Act (FA) 1996. The new section makes a number of provisions, including that:
 - HM Treasury may prescribe by order that an activity on a landfill site is subject to landfill tax;
 - an order may make any provision which HM Treasury thinks necessary or expedient in connection with the prescribing of landfill site activities;
 - an order may prescribe a landfill site activity by reference to conditions; and
 - an order may amend or otherwise modify part 3 of FA 1996 or any other enactment relating to landfill tax, apart from the rate at which landfill tax is charged.
3. Paragraph 3 inserts new subsections (7) (ca) and (cb) into section 71 of FA 1996 to provide that an order relating to the prescribing of landfill site activities, or an order amending part 3 of the FA 1996 or any other enactment relating to landfill tax, shall be laid before the House of Commons and, unless approved within 28 days, shall cease to have effect.
4. Paragraph 4 provides for the omission of section 62 of FA 1996 which confers the power to make regulations to provide that landfill tax is not payable in respect of the temporary holding of material for certain purposes in designated areas.
5. Paragraph 7 inserts a new paragraph 1A in Schedule 5 to FA 1996. It provides for Commissioners' of HMRC regulations that may make provision about giving information about material on a landfill site (or part of a landfill site) to HMRC. Regulations may require, or authorise HMRC to require, the designation of part of a landfill site as an "information area", that certain material is deposited in an information area and make provision about information relating to what is done with material.
6. Paragraph 9 inserts a new paragraph 2A in Schedule 5. It provides for regulations that may require the keeping of records relating to material at a landfill site (or part of a landfill site), including records about what is done with that material.
7. Paragraph 10 provides for the omission of section 43C of FA 1996 which provides for the exemption from landfill tax of material used for site restoration.
8. Paragraph 11 inserts a new paragraph 1B into part 1 of Schedule 5 of FA 1996. It provides that a landfill site operator must supply HMRC with certain information before commencing site restoration.

*These notes refer to the Finance Act 2009 (c.10)
which received Royal Assent on 21 July 2009*

9. Paragraph 12 amends section 49 of FA 1996 so that the landfill tax return form shall be prescribed in such form as the Commissioners determine (and not necessarily by regulation).
10. Paragraph 13 provides that:
 - paragraph 10 (repeal of section 43C) comes into force on 1 September 2009;
 - paragraph 11 (information about site restoration) has effect in relation to the restoration of landfill sites commencing on or after 1 September 2009; and
 - regulations made under section 62 of FA 1996 (which is repealed by paragraph 4) and the repealed part of section 49 of FA 1996 (see paragraph 12) will remain in force until they are revoked. The power to revoke any such regulations by statutory instrument is retained.