
STATUTORY INSTRUMENTS

1999 No. 2075

LANDFILL TAX

The Landfill Tax (Site Restoration and Quarries) Order 1999

<i>Made</i>	- - - -	<i>21st July 1999</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>22nd July 1999</i>
<i>Coming into force</i>	- -	<i>1st October 1999</i>

The Treasury, in exercise of the powers conferred on them by section 46 of the Finance Act 1996⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Landfill Tax (Site Restoration and Quarries) Order 1999 and shall come into force on 1st October 1999 in respect of disposals of material taking place, or treated as taking place, on or after that date.

2. The Finance Act 1996 shall be amended by—

(a) inserting after section 43B(2)—

“Site restoration.

43C.—(1) A disposal is not a taxable disposal for the purposes of this Part if—

- (a) the disposal is of material all of which is treated for the purposes of section 42 above as qualifying material,
- (b) before the disposal the operator of the landfill site notifies the Commissioners in writing that he is commencing the restoration of all or a part of the site and provides such other written information as the Commissioners may require generally or in the particular case, and
- (c) the material is deposited on and used in the restoration of the site or part specified in the notification under paragraph (b) above.

(2) In this section “restoration” means work, other than capping waste, which is required by a relevant instrument to be carried out to restore a landfill site to use on completion of waste disposal operations.

(3) The following are relevant instruments—

- (a) a planning consent;

(1) 1996 c. 8.

(2) Section 43B was inserted by article 3 of S.I. 1996/1529.

- (b) a waste management licence;
 - (c) resolution authorising the disposal of waste on or in land.”.
- (b) inserting after section 44—

“Quarries.

44A.—(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 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 authorising disposals on or in the land does not (apart from the application of this subsection) meet the requirements of subsection (2)(c) above and an application has been made to vary the licence 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.”.

21st July 1999

Jane Kennedy
Bob Ainsworth
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st October 1999, amends the Finance Act 1996 (“the Act”) to provide two additional exemptions from landfill tax. The first exemption is for “qualifying material” (material listed in the Landfill Tax (Qualifying Material) Order 1996 (S.I.1996/1528)) which is used for the purposes of restoring a landfill site. The second exemption is for “qualifying material” which is used for the purposes of filling existing or former quarries.

Article 2 provides for insertion in the Act of new sections 43C and 44A.

Section 43C provides an exemption from landfill tax for the disposal of “qualifying material” which is used to restore to use a landfill site, or a part of a landfill site, provided that the site operator has given prior written notification to the Commissioners of Customs and Excise that he intends to commence restoration of the site or the part of the site on which the material is deposited and has provided them with any other information which the Commissioners may require. Subsections (2) and (3) define restoration as work that is required by a planning consent, waste management licence or a resolution authorising disposal of waste on or in the land, to be carried out after the completion of waste disposal operations. Work to cap the landfill site is specifically excluded from qualifying as restoration for these purposes.

Section 44A provides an exemption from landfill tax for the disposal of “qualifying material” which is used to fill existing or former quarries. Certain conditions must be fulfilled. There must be a planning consent which requires the quarry or former quarry to be refilled. Where quarrying operations ceased before 1st October 1999, subsection (3) requires the planning consent imposing that requirement to have been in existence before that date. In addition, the waste management licence authorising disposal of waste in the quarry or former quarry must authorise only the disposal of “qualifying material”. By virtue of subsections (4) and (5) a waste management licence which does not meet this requirement will be deemed to do so for the period between the making of an application for the amendment of the licence to authorise the disposal only of “qualifying material” and the final resolution of that application, but this period cannot exceed two years.