
STATUTORY INSTRUMENTS

2002 No. 1

The Landfill Tax (Amendment) Regulations 2002

4. In regulation 38—

- (a) in paragraph (2)(c) for “the disposal is a temporary one” substitute “the material comprised in the disposal is held temporarily”;
- (b) in paragraph (3)(c) for “it is not temporary” substitute “the material comprised in it is not held in accordance with paragraph (2)(c) above”;
- (c) for paragraph (4) substitute—

“(4) A use is a qualifying use if, within the relevant period, the material is—

- (a) re-cycled or incinerated; or
- (b) used (other than by way of a further disposal)—
 - (i) at a place other than a relevant site; or
 - (ii) for site restoration purposes at the landfill site at which the disposal was made.

(4A) Sorting of material pending—

- (i) its use by way of any qualifying use within paragraph (4) above, or
- (ii) its disposal within the relevant period,

is also a qualifying use.”;

(d) in paragraph (5)—

- (i) for “paragraph (4)” substitute “ paragraphs (4) and (4A)”;
- (ii) after paragraph (5)(a) insert—

“(aa) material is used for site restoration purposes if—

- (i) the material is treated for the purposes of section 42 of the Act as qualifying material;
- (ii) before the material is used 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
- (iii) the material is used in the restoration of the site or part specified in the notification under paragraph (ii) above;

(ab) “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;

(ac) the following are relevant instruments—

- (i) a planning consent;
- (ii) a waste management licence;
- (iii) a resolution authorising the disposal of waste on or in land;”;

- (iii) omit paragraph (5)(c);
- (e) at the end of the regulation add—
 - “(6) Subject to paragraph (7) below, the relevant period is the period of one year commencing with the date of the disposal or such other period as the Commissioners or an authorised person may approve or direct.
 - (7) In relation to site restoration which is a qualifying use falling within paragraph (4)(b)(ii) above, the relevant period is the period of three years commencing with the date of the disposal or such other period as the Commissioners or an authorised person may approve or direct.”.