

EXPLANATORY NOTE

(This note is not part of the Order)

This Order sets out the requirements of qualifying fines, and conditions that fines must satisfy in order to be treated as qualifying fines pursuant to sections 42(3A) and 63A(2) of the Finance Act 1996 ('the Act').

If fines are qualifying fines, they will be subject to landfill tax at the lower rate, set out in section 42(2) of the Act.

Article 3 specifies that, to be qualifying fines, fines must comprise qualifying material under the Landfill Tax (Qualifying Material) Order 2011 (S.I. 2011/1017). Such material may only be mixed with an incidental amount of other material, must not be blended or mixed prior to, or following, its processing into fines, and it must not be hazardous waste.

Article 4 sets out evidential conditions which, if breached, may cause fines not to be treated as qualifying fines, and therefore be liable to the standard rate of the tax under section 42(1) of the Act.

A Tax Information and Impact Note covering this instrument was published on 10th December 2014 and is available on the gov.uk website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

Changes to legislation:

There are currently no known outstanding effects for the The Landfill Tax (Qualifying Fines) (No. 2) Order 2015.