

Notice

Excise Notice LFT1: a general guide to Landfill Tax

Updated 21 September 2023

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Putting things right

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1. Introduction

1.1 This notice

This notice deals with requirements under Landfill Tax legislation. Nothing in this notice changes your obligations under environmental law. This is a tax on the disposal of material. As such, it encourages efforts to minimise the amount of waste produced and the use of non-landfill waste management options, which might include recycling, composting and recovery.

1.2 What's changed

HMRC has amended section 6.9 of this notice to make the temporary change introduced to the loss on ignition retesting condition due to coronavirus, now permanent. Updates have also been made to section 24 to clarify evidential considerations and update references.

Unless otherwise specified, references in this notice to 'sections' or 'paragraphs' are to the named section or paragraph in this notice.

The contents of this notice apply to landfill site operators with sites in England and Northern Ireland from 1 April 2020.

Landfill Tax was devolved to Scotland from 1 April 2015. Certain provisions of this notice may apply to landfill site operators with sites in Scotland who were registered for Landfill Tax until 31 March 2015.

Operators of landfill sites in Scotland will be liable to register and account for Scottish Landfill Tax (SLfT). Information on how to register for SLfT is available on the [Revenue Scotland website \(https://www.revenue.scot/\)](https://www.revenue.scot/).

Landfill Tax was devolved to Wales from 1 April 2018. Certain provisions of this notice may apply to landfill site operators with sites in Wales who were registered for Landfill Tax until 31 March 2018.

Operators of landfill sites in Wales will be liable to register and account for Landfill Disposals Tax (LDT). Information for LDT is available on the Welsh Revenue Authority website.

1.3 Who should read this notice

This notice is primarily for operators of landfill sites in England, and Northern Ireland but will also be of interest to waste producers, others involved in the waste management industry, landowners and environmental bodies under the Landfill Communities Fund.

Unless indicated to the contrary, where we say 'you' or 'your' in this notice, we mean the landfill site operator, or any other taxable person and where we say 'we', 'our' or 'us' we mean HMRC.

For disposals that take place at unauthorised waste sites please read [Section 24](#) of this notice. These disposals are now liable to Landfill Tax.

1.4 Legislation that covers this notice

The primary legislation on Landfill Tax and the Landfill Communities Fund is contained in the Finance Act 1996 (sections 39 to 71 inclusive, and Schedule 5), as amended. This Act also provides for the following secondary legislation:

- The Landfill Tax Regulations 1996 (SI 1996 No 1527), as amended - deal with the more detailed implementation aspects of the tax, such as registration, information gathering requirements and accounting procedures, and cover the Landfill Communities Fund (see [Section 15](#) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#landfill-communities-fund>))
- The Landfill Tax (Qualifying Material) Order 2011 (SI 2011 No 1017), as amended - defines the categories of materials to which the lower rate of tax applies
- The Landfill Tax (Qualifying Fines) Order 2015 (SI 2015 No 1385)
- The Landfill Tax (Prescribed Landfill Activities) Order 2009 (SI 2009 No 1929) - lists certain activities on a landfill site that are subject to tax (only applies till 31 March 2018)
- The Devolution of Landfill Tax (Consequential, Transitional and Saving Provisions) Order 2015 (SI2015 No 599)
- The Landfill Tax (Miscellaneous Provisions) Regulations 2018 (SI 2018 No.396)
- The Landfill Tax (Disposals of Material) Order 2018
- The Landfill Tax (Wales) (Consequential and Transitional Provisions Order 2018

The Landfill Tax Return form [Landfill Tax: example return \(LT100\)](#) (<https://www.gov.uk/government/publications/landfill-tax-example-return-lt100>) is no

longer determined by legislation and is instead determined by [Section 23](#) of this notice.

2. Scope of the tax

2.1 What you pay Landfill Tax on

Unless it is specifically exempt (see [Section 8](#) (<http://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#exemptions>)), or excepted see [Section 2.4](#), Landfill Tax applies to disposals of material:

- at a landfill site that's covered by a permit under specific environmental legislation (see [paragraph 2.3](#))
- at an unauthorised waste site (see [Section 24](#) of this notice)

It also applies to the prescribed landfill activities relating to use of material on site that are listed in [paragraph 2.5](#) (subject to the site being covered by [paragraph 2.3](#)).

Disposals of material at unauthorised waste sites are now taxable. For more information please see [Section 24](#) of this notice.

2.2 Disposals of material at a landfill site

A disposal of material takes place where the material is placed:

- on the surface of the land
- on a structure set into the surface of the land
- under the surface of the land (land includes land covered by water which is above the low water mark of ordinary spring tides)

Whether the material is placed in a container before it is deposited is irrelevant. It is still a disposal for the purposes of the tax if the material is covered with earth or similar material straight away or if it is deposited in a cavity such as a cavern or mine. If material is deposited with a view to being covered at a later stage with earth, the disposal is made when the material is deposited, not when it is covered.

2.3 Landfill sites that are relevant for tax

In England, under:

- The Environmental Permitting (England and Wales) Regulations 2016 (as amended 2018)

In Northern Ireland, under:

- Regulations under Article 4 of the Environment (Northern Ireland) Order 2002 (SI 2002 No 3153 (NI 7))
- A waste management licence issued under Part 2 of the Waste Management and Contaminated Land (Northern Ireland) Order 1997 (S.I. 1997/2778 (N.I. 19))
- A licence corresponding to section 35 of the Environmental Protection Act 1990

Sites with the authorisation above are described as authorised landfill sites within this notice.

An unauthorised site is one that allows disposals that require the authorisation above, but does not have any. See [Section 24](#) for more information.

2.4 Taxable disposals within a landfill cell

All material placed within a landfill cell is liable for Landfill Tax subject to a number of exceptions.

A landfill cell is where most of the disposal activities take place on a landfill site. It may be a geological feature (such as a disused mine) or an engineered unit created on the landfill site. The landfill cell will be delimited by an impermeable layer at its base, sides and at the top of the structure (except where the cell only contains inert material).

The impermeable layer itself is not part of the cell and therefore does not constitute material placed in the cell.

There are some circumstances where material placed within a landfill cell is excepted from the charge to Landfill Tax. The following are not liable for Landfill Tax:

- the use of material to construct a permanent cap, which functions as an impermeable layer, at the top of a landfill cell when disposal operations have concluded.

- the use of material that forms a layer which performs the function of drainage, located immediately above the impermeable layer at the base of a landfill cell
- the use of material to construct any pipe, pump or associated infrastructure within a landfill cell for the purposes of the extraction or control of surplus liquid or gas from or within the cell
- the use of material that meets all the conditions of one of the Landfill Tax exemptions set out in [Section 8](#)
(<http://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#exemptions>)

Soft material, for example household waste, that is placed to prevent damage to infrastructure within a landfill cell is taxable. Such material may have been sorted/processed to remove sharp or hard objects.

2.5 Landfill site activities that are subject to the tax

There are certain uses of material on a landfill site, outside of the landfill cell, that are liable for Landfill Tax. These are set out in the table below. Column C provides further detail about the taxable activities and column D sets out related activities that are not taxable.

Column A	Column B	Column C	Column D
Activity number	Description	What is taxable	What is not taxable
1	The use of material to create or maintain a temporary haul road that gives access to a landfill cell.	The use of material for the construction or maintenance of roads, either within the disposal area or adjacent to it. Such roads do not have engineered features	The use of material for construction or maintenance of permanent site roads. They have engineered features (which may include kerbs or drains) and have a surface that is prepared and/or finished. Permanent site roads are likely to have been constructed at the start of tipping operations on the site. The use of material that meets all the conditions of one of the Landfill Tax exemptions set out in Section 8 (https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#exemptions).

Column A	Column B	Column C	Column D
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(which may include kerbs or drains) and may be made from crushed or re-used materials, such as concrete or tarmac and may be eventually subsumed into the landfill site.

2

The use of material to create or maintain temporary hard standing.

The use of material for the construction or maintenance of a base on which waste recycling, sorting, processing, storage, or treatment take place. Such bases do not have engineered features (which may include sealed drainage) and may be made from crushed or re-used

The use of material for construction or maintenance of permanent hard standing. These have engineered features (which include sealed drainage) and have a surface that is prepared and/or finished. Permanent hard standing is likely to have been constructed prior to the start of tipping operations on the site.

The use of material that meets all the conditions of one of the Landfill Tax exemptions set out in [Section 8](https://www.gov.uk/government/publications/notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#exemptions) (<https://www.gov.uk/government/publications/notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#exemptions>).

Column A	Column B	Column C	Column D
		materials, such as concrete or tarmac and may be eventually subsumed into the landfill site.	
3	The use of material to create or maintain a temporary screening bund.	The use of any material to create or maintain a structure, either below or above ground, with the purpose of reducing the visual or noise impact of discrete activities on a landfill site, where those activities will cease, while the wider site continues to operate	<p>The use of material to create or maintain structure that performs a function in relation to the landfill site as a whole. It is likely that it will be in place during the entire period of operation of the site as a whole.</p> <p>Naturally occurring material derived from the site it is used at, when used to create or maintain a temporary screening bund.</p> <p>The use of material that meets all the conditions of one of the Landfill Tax exemptions set out in Section 8 (https://www.gov.uk/government/publications/notice-lft1-a-general-guide-to-landfill-tax/excise-exemptions).</p>

For activities that are taxable, tax is due regardless of whether the material was bought for that purpose or was otherwise obtained.

If material is used for the above taxable activities and has previously been the subject of a taxable disposal, tax is due only on the material that has not borne tax. For example, if material used to cover waste, if 40% of the material has been taxed before and 60% is new material, tax is only due on the 60%.

Where material is taxable because it has been subjected to a landfill site activity which is temporary and that material is subsequently put to a non-taxable use (but not on a landfill site except when reusing it as restoration material), the

credit provisions described in [Section 14](#) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#credit-for-landfilled-waste-later-removed-for-recycling-incineration-or-re-use>) apply.

2.5.1 What restoration is

Restoration is any work required to be carried out after waste disposal operations have ceased by the planning consent or permit, in order to restore the site to a condition suitable for non-landfill use. This restoration will usually take place on top of the permanent cap.

Restoration activities (including those carried out at an inert landfill cell where no permanent cap is required) are not taxable.

As of 1 April 2018, there is no requirement to notify us when restoration commences.

2.6 Who is liable to pay Landfill Tax

2.6.1 The landfill site operator

You are liable to pay tax on a taxable disposal if you are the permit holder for a landfill site or should have a permit for sites where material is disposed of.

You are also liable to pay tax if you make or allow a disposal of material for which a permit should have been held. For more information about disposals at unauthorised sites please see [Section 24](#) of this notice.

If you operate a licensed or permitted landfill site, any material, including material which you have produced, will be liable to tax unless it is exempt or excepted from tax. This includes in-house sites where waste producers dispose of their own material.

2.6.2 The controller of the landfill site

In some cases, the permit holder for the landfill site has no direct involvement in operating the site. Where this is the case, the liability to pay tax is extended to the 'controller' of the site. This means that if the person named on the permit fails to pay the tax, the controller will be jointly and severally liable for the debt.

The controller of a landfill site is a person, other than the permit holder, who determines what materials (if any) are disposed of at the site, or part of the site. A person who is purely acting as an agent or employee of someone else is not a controller.

The controller of the site must notify us that they are the controller but does not have to register for Landfill Tax - that remains the responsibility of the site operator. If a person becomes, or ceases to be a controller, both you and the controller must notify us within 30 days of the change. If you both fail to do so then that person is liable to a penalty of £250 (see [paragraph 20.3](#)). Notifications about becoming, or ceasing to become, the controller must include the:

- name and (if different) trading name of the operator and controller
- Landfill Tax registration number of the operator
- address of the landfill site for which there is a controller
- VAT registration number (if applicable) of the controller
- address (including postcode) of the principal place of business in the UK of the controller
- phone number of the controller
- date the controller became, or ceased to be, a controller at the site named

You should send the notification to the address in [paragraph 16.5](#).

2.6.3 Disposals at an unauthorised site

At unauthorised sites, anyone who knowingly causes or knowingly facilitates the disposal of material at that site may be jointly and severally liable to any assessment For more information please see [Section 24](#) of this notice.

3. Rates of tax

3.1 Two rates of tax

The tax is chargeable by weight and there are 2 rates.

The lower rate applies to:

- those less polluting materials listed in the Landfill Tax (Qualifying Material) Order 2011, as amended, summary of which is set out in [Section 4](#) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-material>)
- qualifying fines - please see [Section 6](#) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-material>)

[landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax?lower-rate-qualifying-fines](#))
for information on the requirements and conditions for qualifying fines

The standard rate applies to all other taxable material including all disposals at an unauthorised site.

The following table summarises the rates of tax since the introduction of the tax in October 1996:

Date of change	Standard rate (£ per tonne)	Lower rate (£ per tonne)
1 October 1996	7	2
1 April 1999	10	2
1 April 2000	11	2
1 April 2001	12	2
1 April 2002	13	2
1 April 2003	14	2
1 April 2004	15	2
1 April 2005	18	2
1 April 2006	21	2
1 April 2007	24	2
1 April 2008	32	2.50
1 April 2009	40	2.50
1 April 2010	48	2.50
1 April 2011	56	2.50
1 April 2012	64	2.50
1 April 2013	72	2.50
1 April 2014	80	2.50
1 April 2015 (See note	82.60	2.60

Date of change	Standard rate (£ per tonne)	Lower rate (£ per tonne)
1)		
1 April 2016	84.40	2.65
1 April 2017	86.10	2.70
1 April 2018	88.95	2.80
1 April 2019	91.35	2.90
1 April 2020	94.15	3.00
1 April 2021	96.70	3.10
1 April 2022	98.60	3.15
1 April 2023	102.10	3.25

Note 1: Budget 2014 announced an increase in the standard and lower rates of Landfill Tax in line with inflation (based on Retail Prices Index (RPI)) rounded to the nearest 5 pence, for disposals of material made, or treated as made, to landfill on or after 1 April 2015. There will be a floor under the standard rate, so that the rate will not fall below £80 per tonne from 6 April 2014 to 5 April 2020.

4. Lower rate: qualifying material

4.1 Lower rating criteria

A material must be listed in the 2011 Order to be liable to the lower rate of tax. In drawing up material to be included in the 2011 Order, the Treasury must have regard to the criteria set out in [paragraphs 4.1.1](#), [4.1.2](#) and [4.1.3](#) below. These are the principles that guide the Treasury's considerations.

Disposals at unauthorised sites do not qualify for the lower rate.

4.1.1 Non-hazardous

Materials which are not 'hazardous' within the meaning of the revised Waste Framework Directive (2008/98/EC).

4.1.2 Low potential for greenhouse gas emissions

Materials which are not biodegradable, have a low organic content or do not break down under the anaerobic conditions that prevail in landfill sites to produce methane. These include inert waste within the meaning given under the Landfill Directive (1999/31/EC); and material with little or no organic content, such as inorganic residues or completely combusted residues from the incineration of biodegradable/organic materials.

4.1.3 Low polluting potential in the landfill environment

For example:

- material where the contaminants are unlikely to become mobile in the landfill and any leachate produced has little or no pollution potential
- where the pollution potential of the material is reduced if it is deposited alone in mono-fill landfill sites (those sites containing only one type of material) or within separate cells of a site (where it is not mixed with other types of material)
- the engineering requirements for the landfill site are lower than would be the case for a non-hazardous landfill (as laid out in the Landfill Directive) by virtue of a risk assessment agreed with the regulator
- the aftercare period and requirements for the landfill site are significantly lower than would normally be required for a non-hazardous waste landfill, based on a risk assessment agreed with the regulator

4.2 Summary of the Landfill Tax (Qualifying Material) Order 2011

Group	Description of material	Conditions	Notes
1	Rocks and soils	Naturally occurring	Group 1 comprises only i. rock ii. clay iii. sand iv. gravel v. sandstone vi. limestone vii. crushed stone viii. china clay ix. construction stone x. stone from the

Group	Description of material	Conditions	Notes
2	Ceramic or concrete materials		<p>demolition of buildings or structures</p> <p>xi. slate</p> <p>xii. sub-soil</p> <p>xiii. silt</p> <p>xiv. dredging's</p> <hr/> <p>Group 2 comprises only</p> <p>i. glass, including fritted enamel</p> <p>ii. ceramics, including bricks, bricks and mortar, tiles, clay ware, pottery, china and refractories</p> <p>iii. concrete, including reinforced concrete, concrete blocks, breeze blocks and aircrete blocks</p> <p>Group 2 does not include</p> <p>i. glass fibre and glass-reinforced plastic, and</p> <p>ii. concrete plant washings</p>
3	Minerals	Processed or prepared	<p>Group 3 comprises only</p> <p>i. moulding sands, including used foundry sand</p> <p>ii. clays, including moulding clays and clay absorbents (including Fuller's earth and bentonite)</p> <p>iii. mineral absorbents</p> <p>iv. man-made mineral fibres, including glass fibres</p> <p>v. silica</p> <p>vi. mica</p> <p>vii. mineral abrasives</p> <p>Group 3 does not include</p>

Group	Description of material	Conditions	Notes
4	Furnace slags		<p>i. moulding sands containing organic binders</p> <p>ii. man-made mineral fibres made from glass-reinforced plastic and asbestos</p>
5	Ash		<p>Group 4 comprises only</p> <p>i. vitrified wastes and residues from thermal processing of minerals where, in either case, the residue is both fused and insoluble, and</p> <p>ii. slag from waste incineration</p> <p>Group 5 comprises only</p> <p>i. bottom ash and fly ash from wood or waste combustion and</p> <p>ii. bottom ash and fly ash from coal or petroleum coke combustion (including when burnt together with biomass)</p> <p>Group 5 does not include</p> <p>fly ash from sewage sludge, municipal, clinical and hazardous waste incinerators</p>
6	Low activity inorganic compounds		<p>Group 6 comprises only</p> <p>i. calcium based reaction wastes from titanium dioxide production</p> <p>ii. calcium carbonate</p> <p>iii. magnesium carbonate</p>

Group	Description of material	Conditions	Notes
			iv. magnesium oxide v. magnesium hydroxide vi. iron oxide vii. ferric hydroxide viii. aluminium oxide ix. aluminium hydroxide x. zirconium dioxide
7	Calcium sulphate	Disposed of in landfills for non-hazardous waste in a cell where no biodegradable waste is accepted	Group 7 comprises only i. calcium sulphate ii. gypsum iii. calcium sulphate based plasters Group 7 does not include plasterboard
	Calcium hydroxide and brine	Deposited in brine cavity	

Note: materials listed in the Qualifying Materials Order which meet the conditions of the Order, will always be subject to the lower rate of tax, unless disposed of at unauthorised waste sites. See [Section 24](#) of this notice for more information.

4.3 Definition of ‘naturally occurring’ for Landfill Tax

4.3.1 What’s ‘naturally occurring’ for the purposes of qualifying under Group 1 of the 2011 Order

The materials set out in the notes to Group 1 of the 2011 Order (see [paragraph 4.2](#)) are formed by a natural process and are therefore naturally occurring. Man-made materials such as bricks are not naturally occurring but may still be eligible for the lower rate if they are contained within Group 2 of the 2011 Order.

4.3.2 About contaminated materials

To qualify for the lower rate, Group 1 materials must not contain or be contaminated with any material which is not listed in the 2011 Order. However, please see [Section 7 \(https://www.gov.uk/government/publications/excise-notice-lft1-](https://www.gov.uk/government/publications/excise-notice-lft1-)

[a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads)) for guidance on mixed loads and [Section 6](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-fines) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-fines>) for guidance on qualifying fines.

4.3.3 About processing

Permitted waste treatment processes that remove contaminants (including physical, chemical, biological and thermal) from naturally occurring material, do not in themselves affect the naturally occurring status.

To qualify for the lower rate, the treated Group 1 materials must not contain or be contaminated with any material which is not listed in the 2011 Order. However, please see [Section 7](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads>) for guidance on mixed loads and [Section 6](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-fines) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-fines>) for guidance on qualifying fines.

5. Evidence for lower rate

5.1 When the lower rate applies

A disposal of material sent to landfill can be lower rated if:

- it comprises only material listed within the 2011 Order (save for a small amount of standard-rated material - see [Section 7](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads>) about mixed loads - subject to [paragraph 6.4](#) about waste fines)
- the relevant conditions set out in the 2011 Order are met - see [paragraph 4.2](#)
- appropriate evidence can be provided to demonstrate eligibility to the lower rate - see [paragraphs 5.2](#) to [5.5](#)
- if it has been deposited at an authorised landfill site

You are responsible for accurately declaring the amount of Landfill Tax due on material disposed at your site. You must therefore ensure that you can demonstrate that you are applying the correct rate of tax when setting your charge for your customers.

The following summarises the steps you should take in making your decisions on lower rating:

Step 1

Pre-acceptance of waste checks

You should undertake a number of pre-acceptance checks with your customers in line with good commercial practice. The precise nature of the pre-acceptance checks will vary depending on your individual circumstances. You may enter into contracts with those disposing of material at your sites and, as part of that process, the waste disposer may be required to provide you with information about the nature of their material and frequency of disposal, among other things. See [paragraph 5.5](#) for guidance on other supporting evidence.

Step 2

Landfill Tax rules on lower rating, including ‘mixed loads’

The 2011 Order lists those wastes that are eligible for the lower rate of Landfill Tax.

Where a disposal to landfill contains both standard-rated and lower rated materials (a so-called ‘mixed load’), tax is due on the whole load at the standard rate. However, the presence of a small amount of standard-rated material in an essentially lower rated load, can be ignored and the whole load treated as taxable at the lower rate. See [paragraph 5.5](#) for guidance on other supporting evidence.

See [Section 7 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads) for guidance on mixed loads.

Step 3

Description of the material on the material transfer note

The waste transfer note must accurately describe the material in such a way that it can be related to the terms used in the 2011 Order.

The waste transfer note must clearly state from which qualifying materials, or mix of qualifying materials, the waste is derived. If the material comprises mainly qualifying material with a small amount of non-qualifying material, the waste transfer note should also include an accurate description of the non-qualifying element together with an indication that it was ‘small’ where appropriate.

See [paragraph 5.2](#) for guidance on descriptions on waste transfer notes.

See [paragraph 5.3](#) for examples of descriptions and the Landfill Tax liability that applies.

Step 4

Visual inspection of the material

You should visually check the material at the weighbridge of your site and when the material is tipped for disposal. See [paragraph 5.4](#) for guidance on inspection of the load.

5.2 Description of material

Where we refer to waste transfer note within this notice, we mean ‘written information’ within the meaning of the Waste (England and Wales) Regulations 2011, as amended.

In order to apply the lower rate to qualifying material, the description on the waste transfer note must accurately record the composition of the load, setting out specifically which qualifying material, or mix of qualifying materials, is contained in the load or consignment.

As explained in [Section 7 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads), a load of qualifying material can contain a small amount of non-qualifying material and still qualify for the lower rate. The waste transfer note should include an accurate description of the non-qualifying element together with an indication that it was ‘small’ where appropriate.

Waste producers are also required under environmental legislation to describe their material accurately and in detail. For example:

- Section 34 of the Environmental Protection Act 1990, sets out the Duty of Care on holders of controlled waste, when waste is transferred it must be described by including some or all of the following terms:
 - type of premises producing waste
 - nature of process producing the waste
 - waste composition
 - details of hazards
- Schedule 10 of the Environmental Permitting Regulations 2010 requires, among other things, that any waste that is sent to landfill is subject to Basic Characterisation, which is explained in detail in Council decision 2003/33/EC

Similar requirements apply in Scotland and Northern Ireland.

5.3 Examples of possible descriptions on waste transfer notes and Landfill Tax liability

The EWC table provides examples of possible descriptions on waste transfer notes and the Landfill Tax liability that applies if that description is an accurate one of the waste being disposed of to landfill. We have included EWC codes for illustration purposes only. On their own, EWC codes are not evidence to substantiate applying the lower rate.

EWC code	Description on waste transfer note	Comments
17 01 01	Concrete	Description indicates material clearly listed in 2011 Order
17 01 02	Bricks	Description indicates material clearly listed in 2011 Order
17 01 03	Tiles and ceramics	Description indicates material clearly listed in 2011 Order
17 01 06	Mixtures of, or separate fractions of concrete, bricks, tiles and ceramics containing hazardous substances	Description indicates material is clearly not listed in 2011 Order
17 01 07	Mixtures of concrete, bricks, tiles and ceramics	Description indicates material clearly listed in 2011 Order

EWC code	Description on waste transfer note	Comments
	other than those mentioned in 17 01 06	
17 02 01	Wood	Description indicates material clearly not listed in 2011 Order
17 02 02	Glass	Description indicates material clearly listed in 2011 Order
17 02 03	Plastic	Description indicates material is clearly not listed in 2011 Order
17 02 04	Glass, plastic and wood containing hazardous substances	Description indicates material is clearly not listed in 2011 Order
17 03 (all codes)	Bituminous mixtures, coal tar and tarred products	Description indicates material is clearly not listed in 2011 Order
17 04	Metals (including their alloys)	Description indicates material is clearly not listed in 2011 Order
17 05 03	Soil and stones containing hazardous substances	Description indicates material is clearly not listed in 2011 Order

EWC code	Description on waste transfer note	Comments
17 05 04 (soil and stones other than those mentioned in 17 05 03)	Naturally occurring sub-soil and crushed stone	Description indicates material clearly listed in 2011 Order
17 05 04 (soil and stones other than those mentioned in 17 05 03)	Soils	Description does not distinguish between types of soil 'Sub-soil' is listed in the 2011 Order but 'topsoil' is not. In order to justify lower rating evidence that the material is sub-soil must be kept.

EWC code	Description on waste transfer note	Comments
17 05 04 (soil and stones other than those mentioned in 17 05 03)	Construction soils	Description does not clearly evidence that the materials are listed in 2011 Order and meet relevant conditions. Loads of construction soils can also contain other materials such as metal, wood, plastic and chemical contaminants (but see Section 7 (https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads)) about mixed loads.
17 05 05	Dredging spoil containing hazardous substances	Description indicates material is clearly not listed in 2011 Order
17 05 06	Dredging spoil other than those materials mentioned in 17 05 05	Naturally occurring dredgings are listed in the 2011 Order - material accurately described as such may be lower rated but dredging spoil can contain other materials such as metal, wood, plastic and chemical contaminants and may therefore be standard rated - see Section 7 (https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads) about mixed loads. In certain circumstances, dredgings may be exempt from Landfill Tax - see paragraph 8.1 .
17 05 07	Track ballast containing hazardous substances	Description indicates material is clearly not listed in 2011 Order
17 05 08	Track ballast other than those	'Track ballast' is not listed in 2011 Order but if the ballast is made up of material listed in the 2011 Order and this is reflected in the

EWC code	Description on waste transfer note	Comments
	materials mentioned in 17 05 07	<p>description on the waste transfer note, it may be lower rated.</p> <p>So, for example, an accurate description of 'track ballast consisting of naturally occurring crushed rock' would make the load liable to the lower rate.</p> <p>Track ballast can contain other materials such as oils and rail related debris and may therefore be standard rated - see Section 7 (https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-mixed-loads) about mixed loads.</p>
17 06 all codes	Insulation materials and asbestos - containing construction materials	Description indicates material is clearly not listed in 2011 Order
17 08 01	Gypsum-based construction materials contaminated with hazardous substances	Description indicates material is clearly not listed in 2011 Order
17 08 02	Gypsum-based construction materials other than those materials mentioned in 17 08 01	Gypsum (but not plasterboard) is listed in the 2011 Order but the lower rate can only be applied if the gypsum is disposed in landfills for non-hazardous waste in a cell where no biodegradable waste is accepted. In such cases, the waste transfer note must also be clear that the gypsum-based material does not include plasterboard.

EWC code	Description on waste transfer note	Comments
17 09 01	Construction and demolition materials containing mercury	Description indicates material is clearly not listed in 2011 Order
17 09 02	Construction and demolition materials containing polychlorinated biphenyl (PCB)	Description indicates material is clearly not listed in 2011 Order
17 09 03	Other construction and demolition materials (including mixed materials) containing hazardous substances	Description indicates material is clearly not listed in 2011 Order
17 09 04	Mixed construction and demolition materials other than those materials mentioned in 17 09 01, 17 09 02 and 17 09 03	A general description of 'mixed construction and demolition materials' is not in itself evidence that the material is listed within the 2011 Order. However, if there is a further accurate description of the materials to show that the load consists entirely of material(s) listed in the 2011 Order, then, it would be lower rated (eg 'a load of mixed construction and demolition materials consisting of construction stone, stone from the demolition of buildings and brick').
19 12 01	Paper and	Description indicates material is clearly not

EWC code	Description on waste transfer note	Comments
	cardboard	listed in 2011 Order
19 12 02	Ferrous metal	Description indicates material is clearly not listed in 2011 Order
19 12 03	Non-ferrous metal	Description indicates material is clearly not listed in 2011 Order
19 12 04	Plastic and rubber	Description indicates material is clearly not listed in 2011 Order
19 12 05	Glass	Description indicates material clearly listed in 2011 Order
12 12 06	Wood containing hazardous substances	Description indicates material is clearly not listed in 2011 Order
19 12 07	Wood other than that mentioned in 19 12 06	Description indicates material is clearly not listed in 2011 Order
19 12 08	Textiles	Description indicates material is clearly not listed in 2011 Order
19 12 09 (minerals, eg sand and stone)	Naturally occurring sand, silt and gravel	Clear description of the material to show that it is, or consists of, material(s) listed in the 2011 Order
19 12 09 (minerals, eg sand and stone)	Minerals	Description does not clearly evidence that material is listed in 2011 Order and meets relevant conditions. It does not distinguish between types of minerals. Note: a more detailed description of the

EWC code	Description on waste transfer note	Comments
19 12 10	Combustible material (refuse derived fuel)	material may indicate that it is within Group 1 or 3 of the 2011 Order. Description indicates material is clearly not listed in 2011 Order

Note: where the EWC code includes the phrase ‘containing hazardous substances’, the material is hazardous. Mixed loads described as such do not meet the requirements of the legal direction in [paragraphs 7.3](#) and [7.4](#). They are therefore liable to the standard rate.

5.4 Inspection of the load

You are responsible for ensuring that you are accurately declaring the amount of Landfill Tax due on material disposed at your landfill site. For Landfill Tax purposes, inspection of disposals is your responsibility when you accept delivery of the material. The inspection should ensure that the description of the material on the waste transfer note accurately matches the material delivered to your site throughout the load. In the absence of satisfactory evidence to demonstrate that the material is liable for the lower rate, the standard rate should apply to the disposed material.

5.5 Other supporting evidence

While the waste transfer note must always include a clear and accurate description of the qualifying material, other documentary evidence may be used to support applying the lower rate. What is reasonable evidence will depend on the individual circumstances but may include documentation:

- from waste producers - for example, on the source/nature of the material

- from waste transfer stations - for example, evidence of effective segregation or sorting of material
- in relation to testing of waste - waste producers and waste managers may be required, under environmental legislation, to test material, such tests may include testing forming part of basic characterisation, dissolved organic carbon, total organic carbon, and loss on ignition (LOI)

5.6 How long to keep evidence about your decision to apply the lower rate

[Section 18 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#records\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#records) provides guidance on what records you must keep and for how long. For Landfill Tax purposes, you must keep waste transfer notes for 6 years. If you have other supporting evidence to substantiate applying the lower rate, you should also keep it for 6 years as we may ask to see it. In some circumstances, you can ask us if you can keep some of your records for a shorter period. See [paragraph 18.2](#) for further information.

6. Lower rate: qualifying fines

6.1 What qualifying fines are

For Landfill Tax purposes, fines are particles produced by a waste treatment process that involves an element of mechanical treatment. For example, trommelling, screening or soil washing are all mechanical processes.

Qualifying fines are a mixture that consist of:

- fines that consist of materials listed in the Schedule to the Landfill Tax (Qualifying Material) Order 2011 - see [Section 4](#) for further information on qualifying material
- no more than an incidental amount of fines that consist of any other non-qualifying material

And where:

- the qualifying fines must not result from any deliberate or artificial blending or mixing of any material prior to disposal at a landfill site

- the qualifying fines must not be hazardous material - you should always consult relevant guidance from your environmental regulator when assessing hazardous properties of material

Qualifying fines must also meet the conditions set out in this guidance otherwise they are liable to the standard rate of Landfill Tax.

Note: fines comprised wholly of materials listed in the Schedule to the Landfill Tax (Qualifying Materials) Order 2011 do not require LOI testing. Please see [Section 4 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax#qualifying-material\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax#qualifying-material).

6.2 The liability of fines that derive from waste processors that accept mixed waste inputs

This will depend on the exact nature of the inputs and the processes. Fines are an output of the mechanical treatment process. For lower rating, you must hold evidence that the fines meet the requirements and conditions set out in [paragraphs 6.1](#) and [6.4](#). This does not automatically mean that the inputs to the mechanical treatment process must meet these requirements. The pre-acceptance checks set out in [paragraph 6.5.1](#) will help you to determine whether the outputs are qualifying fines.

Examples:

A waste processor accepts mixed commercial and construction and demolition material. Its processes clearly show that non-qualifying material is being separated to leave fines that consist predominantly of qualifying material.

These fines may be qualifying fines.

A waste processor shreds mixed municipal waste. This shredded material is not qualifying fines at this stage of processing.

6.3 Deliberate or artificial blending or mixing of material

As explained in [paragraph 6.1](#), qualifying fines must not result from any deliberate or artificial blending or mixing of any material prior to disposal at a landfill site. For lower rating, different input and/or output materials must not have been of blended or mixed. However, as explained in [paragraph 6.2](#), if a waste processor accepts mixed waste inputs, this does not automatically mean that the outputs will not be qualifying fines.

Example:

A waste processor operates 2 separate processing lines, 1 for mixed commercial waste and another for construction and demolition material. The process from the commercial line produces mixed waste fines. These are not qualifying fines and are liable to the standard rate of Landfill Tax unless the process can clearly demonstrate that qualifying material can be separated effectively to meet all the requirements and conditions set out in [paragraph 6.1](#) and [6.4](#). The process for the construction and demolition line clearly shows that non-qualifying material is being separated to leave fines that consist predominantly of qualifying material. The fines produced from both lines are stored in separate bays.

6.4 The conditions for qualifying fines

Sections 6.4 to 6.11 have the force of law from 1 April 2015.

For fines to be treated as qualifying fines the following conditions must be met for Landfill Tax purposes:

- you must hold evidence that the fines are qualifying fines - see [paragraph 6.5](#)
- if you're required to be tested as a condition of this notice, the fines must meet the LOI threshold of 10%
- if you're required to be tested as a condition of this notice, you must conduct the prescribed test - see [paragraph 6.7](#)
- you must hold a transfer note, which must specify certain information to provide us evidence that the fines are qualifying fines - see [paragraph 6.5.4](#) for information on waste transfer notes

6.5 How to evidence what fines are qualifying fines

You must be able to justify applying the lower rate to qualifying fines disposed of at your landfill site. You must hold evidence that fines received meet the requirements set out in [paragraph 6.1](#). Evidence of the pre-acceptance checks and inspections outlined in [paragraphs 6.5.1](#), [6.5.2](#) and [6.5.3](#) will help you to justify your decisions to us. The transfer note must also evidence that the fines are qualifying fines - see [paragraph 6.5.4](#).

6.5.1 Pre-acceptance checks

In line with good commercial practice, you should undertake a number of pre-acceptance checks with waste processors before accepting fines at your landfill site. The precise nature of the pre-acceptance checks may vary

depending on your individual circumstances. However, as a minimum you should issue a questionnaire and declaration for completion by the waste processor that produces fines for disposal at your landfill site. The information must indicate that the material is qualifying fines and will help you to determine the frequency of testing. Where the waste processor operates more than one process line, you must obtain information for each line.

Information should include:

- the type of operation
- details of the material handled
- process type
- procedures for storing
- procedures for handling materials and other materials that should be excluded from fines such as gypsum, plasterboard and asbestos
- characterisation of output material
- tonnages of qualifying fines likely to be sent to the landfill site operator in the coming year
- details of any blending processes
- details of any shredding processes

The questionnaire and declaration should be reviewed at least annually to ensure that the information provided reflects current practice. You should review the questionnaire and declaration more frequently if, for example, there is any reason to doubt the veracity of the information provided or if a quantity of fines is above the LOI threshold. You should require the waste processor to notify you of any changes in its circumstances that could have a material impact on the liability of the fines they send for disposal at your landfill site as they arise.

If the information from the visual inspection and pre-acceptance questionnaire indicates that the material is not qualifying fines, then the standard rate will apply.

6.5.2 Example questionnaire

The following questionnaire is provided as an example. You may use your own questionnaires. However, the information must indicate that fines received meet the requirements set out in [paragraph 6.1](#).

[Example questionnaire](#)

[\(/government/uploads/system/uploads/attachment_data/file/416435/Example_questionnaire.pdf\)]((/government/uploads/system/uploads/attachment_data/file/416435/Example_questionnaire.pdf))

Notes on completion

The pre-acceptance questionnaire should be completed by an authorised person of the waste producer.

Waste processor details

Details of the name and type of facility which produces the fines must be provided.

Details of materials handled:

Details of waste stream inputs

Details of the waste stream inputs must be provided.

For example 'Mixed commercial, Construction and demolition' materials.

EWC codes

The appropriate waste descriptions from the EWC must be provided. Please record all relevant codes.

Details of waste fines production process

Details of the waste production process must be provided.

For example, inputs are handpicked to remove larger recyclable items and non-recyclable items. The remaining material is screened. The larger fraction is again handpicked to remove cardboard, wood and plastic. Magnets and an eddy current separator are used to remove any metals and a blower to remove light paper.

If any of the input materials are hazardous

Details of whether any of the input materials are of a hazardous nature must be included. If so, please provide details on how these materials have been separated.

For example, input materials may contain gas canisters which are segregated at source.

Please see [paragraphs 6.1](#) and [6.2](#) for guidance on the implications of hazardous material on Landfill Tax liability.

If gypsum (eg plasterboard) is contained within the fines

Details of whether any gypsum based materials are contained within the fines must be provided.

Gypsum-based materials must be disposed of only in landfills for non-hazardous material in cells where no biodegradable material is accepted as per the Landfill Directive. Guidance on gypsum based materials can be found at [paragraph 4.2](#).

Characterisation of output material from production process

An accurate description of the output material must be provided to evidence that the fines comprise predominantly qualifying material with an incidental amount of non-qualifying material. Please also include EWC codes. For example, for a process where the waste stream inputs are mixed commercial, construction and demolition materials, the outputs may include:

- bricks
- wood
- plastics
- metals
- fines comprising predominantly of small particles of soils, stones and bricks with an LOI of 10% or lower

Procedure for storing fines

Details of how fines are stored must be provided to evidence that there is no blending or mixing.

For example, 'fines are stored separately away from other waste materials'. For the purposes of the LOI regime, fines must be stored separately from other materials in order to minimise cross contamination.

Estimate tonnage of qualifying fines per month

An estimated tonnage of qualifying fines likely to be sent to the landfill site operator each month must be provided. This will help you establish an approximate timetable for testing.

Details of blending processes

A declaration as to whether any blending processes have taken place must be provided. If yes, details need to be provided.

Where blending and mixing of materials has taken place to deliberately or artificially reduce the LOI to meet the LOI threshold, the fines are liable to the standard rate of Landfill Tax. Please see [paragraphs 6.1](#) and [6.3](#) for guidance on blending.

Details of shredding process

A declaration as to whether any shredding processes have taken place must be provided. If yes, details need to be provided.

Shredding may increase the risk of the fines consisting of more than an incidental amount of non-qualifying material. Please see [paragraphs 6.1](#) and [6.4](#) for guidance on what are qualifying fines.

Date of next review

Details on when the pre-acceptance form will be reviewed must be provided and this must be agreed with the landfill site operator. This is to ensure the information provided is current and accurate. Questionnaires should be reviewed at least annually or if any of the above information changes.

Waste processor declaration

A declaration that all the information provided is true and correct must be provided. Failure to provide accurate information will result in the material being liable to the standard rate of tax.

6.5.3 Inspection of qualifying fines

When you accept delivery of a quantity of material described on the waste transfer note as qualifying fines, you must inspect the quantity to satisfy yourself that the material is in fact qualifying fines. You should retain an audit trail to show that qualifying fines have been inspected.

If a visual inspection indicates that the material is not qualifying fines, then the standard rate should apply.

6.5.4 Description on transfer note

Note: please see [paragraph 5.2](#) for guidance on what is a waste transfer note.

To qualify for the lower rate the transfer note, which is required to accompany most movements of waste in the UK, must accurately describe the material so that it can be identified as qualifying fines. The simplest way to do this will be to complete the description in the open field box A1 on a transfer note with the appropriate term.

If you operate an in-house site and have applied the lower rate to material which you have disposed of in that site you will need to provide evidence that the material qualifies for that rate.

The requirements relating to the waste transfer note described above are for tax purposes. They in no way override or affect your obligations in relation to the waste transfer note in environmental protection law including the requirement to define the waste source by reference to the EWC codes. You must still fully complete any transfer note in accordance with the other requirements of environmental legislation.

Examples of possible descriptions on the waste transfer note and the Landfill Tax liability:

- qualifying fines - lower rate
- fines with an LOI of 10% or less - lower rate

- screened subsoil and particles of stones containing an incidental amount of paper and wood - lower rate
- fines - standard rated
- mixtures of materials from the mechanical treatment of waste - standard rated

6.6 Frequency of testing

6.6.1 First test

After 1 April 2015, you must conduct the prescribed test on qualifying fines received from each waste processor disposing fines at your landfill site and for each of their processes producing qualifying fines.

For existing customers, the first test must be undertaken within the period during which the first 500 tonnes are delivered or by 1 May 2015, whichever point is reached first.

For new customers after the 1 April 2015, the first test must be undertaken within the period during which the first 500 tonnes are delivered or within 1 month of their first load, whichever point is reached first.

Any LOI tests conducted as part of Waste Acceptance Criteria (WAC) testing do not override your responsibility to conduct HMRC's LOI test.

6.6.2 Subsequent tests

After the first test, the required frequency of testing will depend on the circumstances. You must conduct the prescribed LOI test according to the following risk indicators. The test must be conducted for each waste processor disposing of fines at your landfill site and for each of their processes producing qualifying fines. Only one of the risk indicators needs to be met for the relevant frequency of testing to apply.

Risk	Indicators	Frequency of testing
Low	Pre-acceptance checks confirm that the waste processor is consistently producing qualifying fines; and Inspection prior to disposal indicates that the fines are qualifying	You must test 1 load from that waste processor per waste process for each 1,000 tonnes of fines received by you, or every 6 months, whichever point is reached first.

Risk	Indicators	Frequency of testing
	<p>materials with no more than an incidental amount of non-qualifying material; and No more than 1 in the last 20 LOI test results is above the threshold.</p>	
High	<p>Pre-acceptance checks indicate that the waste processor is unable to consistently produce qualifying fines or is producing fines with some variability, or Inspection prior to disposal indicates the presence of more than an incidental amount of non-qualifying materials, or 2 or more of the last 20 LOI results is above the threshold.</p>	<p>You must test every load from that waste processor until there has been 20 consecutive compliant tests. Once you have 20 compliant tests the low risk classification will apply unless the pre-acceptance checks or visual inspection indicate the customer is still high risk.</p>

For low risk customers, operators must test 1 load every 1000 tonnes. If one load fails, the low risk status will not be affected. The standard rate of tax will be chargeable on the failed load only and the frequency of testing will continue at 1 test every 1000 tonnes.

If more than one load fails in the last 20 tests then the customer will move into the high risk category. For high risk customers the operator will need to test every load. Failed loads will be chargeable at the standard rate of tax. The operator will need to test every load until there have been 20 consecutive compliant tests. Once there have been 20 consecutive compliant tests, the customer will move back to low risk status and 1 load every 1000 tonnes will be tested.

6.6.3 Tests outside the prescribed frequency

You may conduct a test at times outside the prescribed frequency, for example, if requested by the waste producer or because you missed the prescribed test. In such circumstances, the timing of the next prescribed test will be determined by that test.

6.7 Prescribed test

6.7.1 How to make a representative sample

The sample of fines you send for testing must be representative of the whole quantity. You must follow the following methodology to take a representative sample:

- the sample must be taken from across the whole quantity of fines ie top, middle and bottom
- a composite (master) sample must be produced from a mix of sub-samples taken from at least 6 or more places across the whole quantity of fines
- the sub-samples must be selected at random
- the sub-samples must be thoroughly mixed to ensure that a representative 1kg composite mix is sent for testing

You will also need to need to take a second representative sample of the fines to retain as part of your records - see [paragraph 6.10](#) for information.

6.7.2 Loss on ignition test

LOI is a test for determining the organic content of material. The difference in the mass of the material being tested before and after the ignition process is used to calculate the LOI result. The LOI result will inform whether the material is liable to the lower rate of Landfill Tax but is not the only determining factor. The fines must meet all the requirements and conditions set out in this guidance in order to be liable to the lower rate.

You must arrange to have the LOI test prescribed below for Landfill Tax purposes.

For sample preparation:

- dry the 1kg sample at a temperature between 30°C and 50°C, until a constant weight is achieved
- cone and quarter the 1kg sample to select a 200g sub-sample
- remove material, exceeding 20mm that conforms to Group 1 and Group 2 of the Landfill Tax (Qualifying Material) Order 2011 from the sub-sample, record the weight of the sub-sample and of the removed material
- grind the remaining part of the sub-sample to a particle size of 2mm or less to produce a homogenous sample - any material not passing the 2mm sieve must be added back into the ground sample and the combined sample mixed and homogenised

This prepared sample should be retained in the event that a retest is necessary. Please see [paragraph 6.9](#) for guidance on retests.

For a sample treatment:

- take a minimum of 20g of the homogenous ground sample (including larger fragments added back in) and place in a dried, weighed dish and weigh
- dry in an oven at 180°C to a constant weight, cooling in a desiccator for a minimum of 45 minutes
- record the weight
- transfer the sample to a muffle furnace at a temperature of 440°C for a minimum of 5 hours
- cool in a desiccator as before and reweigh

LOI calculation

Calculate the loss on ignition between 180°C to 440°C as a percentage of the dried material taking into account the mass of removed Group 1 and Group 2 material.

6.8 What if a tested sample is above the LOI threshold

6.8.1 Actions to take if a sample is above the LOI threshold

Step 1

You must declare that quantity of fines to HMRC at the standard rate of Landfill Tax.

Step 2

You must review the pre-acceptance checks for the waste producer - see [paragraphs 6.5.1](#) and [6.5.2](#) for information.

Step 3

You must increase the frequency of testing - see [paragraph 6.6.2](#) for information.

Step 4

You must notify HMRC of the test result enclosing all the details provided in paragraph 6.8.2.

6.8.2 Notify HMRC

[Reporting Loss on Ignition test result above the threshold: example form \(/government/uploads/system/uploads/attachment_data/file/416585/Reporting_Loss_on_Ignition_test_result_above_the_threshold.pdf\)](https://government/uploads/system/uploads/attachment_data/file/416585/Reporting_Loss_on_Ignition_test_result_above_the_threshold.pdf)

Notes on completing the Reporting Loss on Ignition failure form

Please read these notes before you complete the Reporting Loss on Ignition failure form.

Include all the information required. You can avoid a financial penalty by notifying us no later than the last working day of the month after the end of the tax period in which the LOI test was carried out.

See [Section 20 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#penalties-and-interest\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#penalties-and-interest) for information on penalties.

Operator details

Please provide details of the landfill site operator including Landfill Tax registration number name, address of site and contact number of the person who signed the declaration.

Sample date

Please provide date that the sample was taken from the quantity of fines.

Test date

Please provide the date the test was undertaken.

Test carried out by

Please provide details of the organisation that conducted the test.

Test result (LOI%)

Please provide details of the actual test result supplied from the laboratory for example, 17.1%.

Tonnage of failed load

Please provide details of the tonnage of the load that failed the LOI test.

Waste processor details

Please provide details of the waste processor including name, address, type of facility and contact number.

Details of the waste stream from which the non-qualifying fines originated from

Please provide details of the waste stream from which the non-qualifying fines originated from. For example, mixed commercial and industrial material.

Action carried out post failure

Please provide details of what action has been taken as a result of the quantity of fines having not met the LOI threshold. Please tick all the boxes which are relevant.

6.9 Whether a sample can be retested that's above the LOI threshold

If the prescribed test is conducted and the result is above the LOI threshold, you may conduct a single retest provided the following conditions are met, the:

- original prepared sample of fines must be retested
- first LOI result must be no more than 0.5% above the LOI threshold
- prescribed retest must be conducted within a period of 21 days of the date of disposal of the material

In such circumstances, if the retest result is within the LOI threshold, you may treat this as the test result for determining liability to Landfill Tax.

If you're unable to get the retest processed within this time frame, you can carry this out as soon as reasonably possible. You should keep evidence to demonstrate this.

6.10 Records you must keep for qualifying fines

You must make and preserve the following records in relation to qualifying fines:

- master (untested) sample - where you have conducted an LOI test, you must preserve a representative sample of at least 1kg from that quantity of fines for a period of 3 months after the due date of the [Landfill Tax Return LT100](https://www.gov.uk/government/publications/landfill-tax-example-return-lt100) (<https://www.gov.uk/government/publications/landfill-tax-example-return-lt100>) on which you declared the tax to us

- LOI test result - you must make and preserve a record of all LOI tests conducted and their results for a period of 6 years from the data of the test
- evidence of qualifying fines - you must make and preserve records to show that fines disposed of at your landfill site were qualifying fines for a period of 6 years, this includes waste transfer notes, pre-acceptance checks and evidence of visual inspections

6.11 HMRC power to direct a test

Where we consider it necessary for the protection of the revenue against mistake or fraud, we can direct that a representative sample of fines is taken and sent for testing at your cost. In such circumstances, the results of that test may be used to determine the liability to Landfill Tax.

6.12 Summary of a landfill site operators responsibilities for lower rating of qualifying fines

A checklist of your responsibilities and the consequences of failing to comply are detailed below.

In all circumstances, if you have not declared the correct amount of tax to us, you may be liable to a penalty and interest on the under-declared tax. See [Section 20 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#penalties-and-interest\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#penalties-and-interest) for further information on penalties.

Ref	Requirement/condition	Consequence of failure to comply	Further
1	You must hold evidence that fines are qualifying fines	Failure to hold evidence that fines are qualifying fines will render the quantity of fines for which evidence is	Please inform how to fines

Ref	Requirement/condition	Consequence of failure to comply	Further
2	The transfer note must be held and it must contain a description that identifies the material as qualifying fines	Failure to hold a waste transfer note which describes qualifying fines so they can be identified as such will render the fines for which the notes should be held liable to the standard rate	Please inform waste t
3	Where HMRC requests an additional test under paragraph 6.11	Failure to conduct the test will render those fines for which the test was not conducted liable to the standard rate	Please
4	You must conduct the prescribed test to the prescribed frequency of testing for each waste processor disposing fines at your landfill site and for each of their processes producing fines, including additional tests under paragraph 6.6.3 .	Failure to conduct the prescribed test to the prescribed frequency will render all fines you receive from the date of the failure to conduct the prescribed	

Ref	Requirement/condition	Consequence of failure to comply	Furthe
-----	-----------------------	----------------------------------	--------

test liable to the standard rate, until such time as the failure is put right in relation to a later quantity of fines.

Example: if you are operating at 'low' risk under [paragraph 6.6.2](#) above, and you fail to conduct the test at 1,000 tonnes, the quantity of fines of which the 1,000th tonne is a part will be standard rated. If you then conduct the test at the 1,500 tonne point, then all quantities of fines up to 1,499 tonnes will also be standard rated. The 'clock' will start again at 1,500 tonnes - so the next test will be

Ref	Requirement/condition	Consequence of failure to comply	Further
		due at 2,500 tonnes.	
5	You must conduct the prescribed test including: the prescribed methodology for selecting a representative sample; and the prescribed standard LOI test	Failure to conduct the prescribed test according to the correct methodology will render all fines you receive liable to the standard rate from the time of that failure until such time as the failure is put right in relation to a later quantity of fines	Please the pre
6	You must retain master (untested) samples of tested fines for a period of 3 months after the due date of the Landfill Tax Return LT100 (https://www.gov.uk/government/publications/landfill-tax-example-return-lt100) on which you declared the tax to us	Failure to retain samples will render you liable to a fixed penalty of £250	Please https://www.gov.uk/government/publications/landfill-tax-example-return-lt100 notice-if notice-if and-inte
7	You must make and preserve the following for 6 years: evidence that fines are qualifying fines; records of tests conducted.	Failure to make and preserve: evidence that fines are qualifying fines; records of tests conducted will render you liable to a fixed penalty of £250.	See ref failure to qualifyi Please https://www.gov.uk/government/publications/landfill-tax-example-return-lt100 notice-if notice-if and-inte

Ref	Requirement/condition	Consequence of failure to comply	Further
8	The tested sample must meet the LOI threshold	Where a test is above the LOI threshold, that quantity of fines is liable to the standard rate	See pa a test a
9	You must notify HMRC of a test above the LOI threshold at least quarterly	Failure to notify HMRC of a test above the LOI threshold, will render you liable to a fixed penalty of £250	See Se (https://www.gov.uk/guidance/notice-if-notice-if-and-inte)

6.13 Checklist of responsibilities

Please see below further information.

1. If the waste fines are hazardous then they are standard rated, if not see 2.
2. If the fines have been artificially or deliberately blended then they are standard rated, if not see 3.
3. If the waste transfer note is evidence that the fines are 'qualifying fines' as per the guidance then see 4, if not, it is standard rated.
4. If the visual inspections and pre-acceptance questionnaire evidence that the fines are qualifying fines then see 5, if not, it is standard rated.
5. If an LOI test is required for this load (see [Section 4](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-material) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-material>)) then see 6, if not, it is lower rated.
6. If the prescribed LOI test can be carried out as per the guidance, then please see 7, if not, then it standard rated.
7. If the LOI result is below 10% then it is lower rated, if not, then it is standard rated.

7. Lower rate: mixed loads

7.1 Mix of standard and lower rated materials

The basic Landfill Tax liability is that where a disposal to landfill contains both standard-rated and lower rated materials, tax is due on the whole load at the standard rate. However, see [paragraphs 7.2](#) and [7.3](#) for the tax liability of mixed loads in certain circumstances.

No material which has been deposited at an unauthorised site is liable for the lower rate. See [Section 24](#) of this notice for more information.

7.2 Mix of wholly qualifying materials

As long as the conditions in the 2011 Order and the evidential requirements set out in [Section 5 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#evidence-for-lower-rate\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#evidence-for-lower-rate) are met, where a disposal of material at an authorised landfill site consists of a number of different qualifying materials, the lower rate applies. This is the case even if the materials are in different groups within the 2011 Order. For example, this means that for:

- materials which are commonly referred to as 'trommel fines' or 'fines', the lower rate will apply where the fines that come out of the trommel/automated process constitute those materials or a mix of those materials included within the 2011 Order - by a mix of materials we mean a mix of qualifying materials from different groups within the 2011 Order
- construction soils and soils from demolition of buildings or structures, the lower tax rate will apply where all the materials in the load being landfilled are included within the 2011 Order

7.3 Mix of mainly qualifying material(s) with a small amount of standard-rated material

Under section 63(2) of the Finance Act 1996, we can direct that where a disposal to landfill consists mainly of qualifying material(s), but includes a small amount of standard-rated material, the whole load is taxable at the lower rate. The conditions specified in paragraphs 7.3 and 7.4 is a direction under this section and has force of law and remain in force until withdrawn by a further

notice. Whether a quantity of non-qualifying material is small must be determined in accordance with the terms of this direction.

Whether an amount of standard-rated material is small will depend on the circumstances and is a matter of fact and degree. As a guide, the dictionary definition of small is either small in size or weight, or insignificant or unimportant. Factors to consider therefore include (but are not restricted to) the:

- weight and volume of the standard-rated material in relation to the qualifying material(s)
- potential for pollution/to cause harm

It is not possible for us to advise on every scenario or disposal. It is your responsibility to determine whether the amount of non-qualifying material meets the terms of the direction so as to qualify it as small. You must apply the following considerations:

(i) In order for an amount of standard-rated material in a load to be regarded as small it must be incidental. This means that it must not have been deliberately or artificially blended or added to the qualifying material(s) after or in connection with removal from its originating site. Adding or blending materials, so increasing the amount going to landfill, is inconsistent with Defra's waste hierarchy and the duty of care on waste producers.

(ii) The difficulty in separating the standard-rated materials from the lower rated materials is a factor that you can take into account, but this cannot alone be used to justify applying the lower rate of tax (for example, if the standard-rated material is more than a small amount of the total load). Reasonable steps should have been taken to segregate or separate the standard-rated material from the load.

(iii) If the amount of non-qualifying material in a load of mainly qualifying material is such as to classify the load as hazardous, the amount of the non-qualifying material can never be regarded as small and the total load is taxable at the standard rate. You should always consult relevant guidance from your environmental regulator when assessing hazardous properties of materials.

(iv) If a mixed load is classified as non-hazardous, this does not automatically mean that it can be treated as lower rated. The standard-rated element of the load must still be small and incidental in relation to the qualifying material in order to qualify for the lower rate.

You must hold evidence to substantiate applying the lower rate. You will need to justify your decisions to us. See [Section 5](#)

<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#evidence-for-lower-rate>) for further information on the evidence requirements.

Note: the waste transfer note must include an accurate description of the non-qualifying element together with an indication that it was 'small' where appropriate.

7.4 Information to determine Landfill Tax liability for a mixed load

For further information please see [flowchart to determine Landfill Tax liability for a mixed load \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax).

*You should always consult the relevant guidance from your environmental regulator when assessing hazardous properties of material.

**See [Section 5 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#evidence-for-lower-rate\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#evidence-for-lower-rate) for guidance on evidence for lower rating.

The above assessment process does not replace or change any waste assessment process required by environmental legislation.

8. Exemptions

Exemptions only apply to disposals made at authorised landfill sites.

8.1 Dredgings - material removed from water

Material removed from inland waterways and harbours by dredging and disposed of at an authorised landfill site is exempt from Landfill Tax.

The circumstances under which dredging material qualifies for the exemption as originally introduced are shown below.

If material is removed from the bed of the water (including the banks of canals and rivers) and has been dredged from:

- a river, canal, watercourse, dock or harbour
- the approaches to a harbour and removed in the interests of navigation

(To qualify as a watercourse it must be possible to show that a body of water has a:

- natural source of surface or underground waterflow, under the action of gravity
- reasonably well defined channel of bed and banks
- meeting point with another watercourse or tidal waters)

then the disposal will qualify for exemption.

If sand, gravel or other materials are extracted from the seabed as part of a commercial operation, then any naturally occurring substances which result from this operation that are disposed of at an authorised landfill site will qualify for the exemption.

The exemption was extended from 30 October 2007 to ensure compliance with the European Council Directive (99/31/EC) on the landfill of material. This Directive requires those landfilling material removed from water either to add material to it or remove the water from it. Since 30 October 2007, the exemption has applied to disposals of material at an authorised landfill site where we are satisfied that all of the disposal comprises material removed from the bed of the water (including the banks) and other material which has been added to it in order to ensure that it is no longer in a liquid form. Liquid waste is any material:

- that immediately flows into a space made in its surface
- load containing more than 250 litres of free draining liquid or 10% of the load volume, whichever is the lesser amount

‘Free draining’ means a liquid as defined in (i), whether or not it is in a container.

To qualify for the extended exemption, the additive used must have dehydrating properties or bind the excess moisture content within the waste and, in either case, produce a material that is not liquid waste. Additives such as sand and sawdust absorb liquid temporarily but release it again as waste is compressed within the landfill. Accordingly, these additives are not acceptable for the purposes of the exemption.

This extension to the scope of the exemption does not absolve waste producers and landfill site operators from fulfilling their obligations incurred under environmental regulations. If you have any doubts about those obligations, you should seek advice from the Environment Agency (for England) or the Northern Ireland Environment Agency (for Northern Ireland).

You do not need a certificate from HMRC to apply this exemption but you should keep commercial documents that show the source of the material and, where relevant, the nature and effect of the treatment it has undergone.

8.2 Mining and quarrying material

Material arising from mining and quarrying operations and disposed of at an authorised landfill site is exempt from Landfill Tax. To qualify for exemption the material must:

- be naturally occurring in the course of a commercial mining or quarrying operation, including the reworking of tailings to extract further minerals - the

term 'commercial' does not mean that a profit has to be made, but the operation has to be a business activity

- have the same chemical composition as it had when it was in the ground, and
- not be produced from a process separate from the mining/quarrying operation, so the exemption can apply to waste arising from winning the primary material from the spoil, but it does not apply to waste arising from the working of minerals from mines/quarries

You do not need a certificate from us to qualify for this exemption but you must keep commercial documents showing the source of the material.

8.3 Pet cemeteries

Pet cemeteries may be treated as landfill sites under environmental law. However, burials of pets at certain authorised landfill sites are not taxable. To qualify for exemption the site must be used solely for the burial of domestic pets. In these circumstances the operator of the site is not required to register with us for Landfill Tax.

8.4 Filling of quarries

8.4.1 Conditions

Lower rated material which is used for the purposes of filling existing or former quarries may qualify for exemption. The following table provides a summary of the conditions that must be met to qualify for exemption.

If the material disposed of consists only of material listed in the Landfill Tax (Qualifying Material) Order 2011, a summary of which is set out in [paragraph 4.2](#), or the material disposed of consists mainly of material listed in the Landfill Tax (Qualifying Material) Order 2011 save for an incidental amount of standard-rated material as described in [paragraph 7.3](#) and:

- the disposal takes place at a quarry
- there is planning consent in place to fill (or partially fill) the quarry, and
- the permit only authorises the disposal of qualifying material

then the disposal of material is exempt.

8.4.2 What a quarry is

We depend on common usage of the term quarry. For example, the Quarries Regulations 1999 defines a quarry as:

‘an excavation or system of excavations made for the purpose of, or in connection with, the extraction of minerals (whether in their natural state or in solution or suspension) or products of minerals, being neither a mine nor merely a well or borehole or a well and borehole combined’.

We therefore see the term quarry as also applying to sand, gravel and clay pits and to other surface mineral workings.

8.4.3 Old quarries

Where a quarry was in existence before 1 October 1999 and quarrying operations ceased before then and there is not a planning consent in place either on or before 1 October 1999 to fill the quarry, it will not qualify for the exemption.

8.4.4 How to check whether your permit complies with the exemption

In determining whether or not a permit has the effect of limiting material that can be deposited to those set out in the 2011 Order, you should consider the permit as a whole. That way, the permit may not exactly mirror the wording in the 2011 Order but the restrictions may have the effect of limiting material that can be deposited to those set out in the 2011 Order.

For example, a landfill permit authorises the disposal of EWC 17 05 04 - stones and soils. This description does not distinguish between the types of soil (only subsoil is listed in the 2011 Order).

However, the permit includes a condition requiring the operator to fulfill ‘relevant waste acceptance criteria’. Relevant waste acceptance criteria are set out in the Council Decision (2003/33/EC). Section 2.1.1 of the Council Decision lists material that can be accepted at landfills for inert waste without testing. 17 05 04 soil and stones cannot be accepted without testing if they contain top soil or peat. A load of top soil would fail the acceptance criteria.

Therefore, where a permit is restricted in such a way, it has the effect of limiting ‘soils’ that can be deposited to subsoil only.

8.4.5 Variation of permit to comply with the exemption

Many quarries taking only lower rated material may still have permits that authorise the disposal of other wastes. You may treat such permits as being ones which only authorise the disposal of lower rated material for the period between the making of an application for the amendment of the permit to authorise the disposal only of ‘qualifying material’ and the final resolution of that application, subject to that period not exceeding 2 years.

An application for amendment of a permit is resolved if it is:

- granted
- withdrawn
- refused and a time limit for appeal against refusal expires without an appeal having been commenced

Where an application to alter the permit has been made, disposals of material that were exempted from tax during the period between the making of the application and its resolution (or the 2 year period from the making of the application if that is the shorter period) remain exempt even if the application is unsuccessful. However, any disposals of material at the site after the end of that period will not qualify for exemption unless the application was granted.

Where an application is not resolved within 2 years but is ultimately granted, disposals made during the period between the end of the 2 years and the date on which the application is granted will not qualify for exemption.

8.5 Waste from visiting forces

Landfill Tax is not due on the disposal of material, at an authorised landfill site, which has been discarded by visiting NATO (North Atlantic Treaty Organisations) forces.

To supply waste disposal services to visiting forces without charging Landfill Tax, a waste disposal contractor must have an official contract with the force authority showing:

- how long the contract will last
- the bases the contractor will cover
- the type and the amount of material to be removed

The contractor must also obtain an exemption certificate from the base Civil Engineer's office who will issue a certificate each month indicating the tonnage of material to be removed and placed in landfill. This amount is the Approved Monthly Tonnage (AMT). The certificate must state the base where the contractor will collect the material and the landfill site where it is to be deposited. In the case of landfilled material from US visiting forces, the exemption certificate must contain the following declaration:

'The Landfill Tax liable on the disposal of active waste under this contract by landfill is to be relieved under the arrangements agreed between the appropriate authorities of the US visiting forces and HMRC reference: RDM 428/601/01. I hereby certify that this is official US forces active waste'.

In the case of landfilled material from other NATO visiting forces, the exemption certificate must contain a similar declaration referring to an agreement between the force concerned and us, and certifying that this is visiting forces' waste.

The contractor must pass the certificate to you and you should use it to claim a reduction on your Landfill Tax Return. You must keep the original certificates for our inspection.

9. Calculating the weight of material

The sub-sections below apply to disposals at an authorised landfill site. The methods used to calculate the weight of material at an unauthorised landfill site are set out in [Section 24](#).

9.1 Sites with a weighbridge

The basic method of calculating the weight of material disposed of at an authorised landfill site is by weighing it at the time of disposal. If there is a weighbridge at your landfill site, we would expect you to use it. Weighbridges used at landfill sites to calculate weight for the purposes of the Landfill Tax must comply with the relevant weights and measures legislation. You can ask us to agree an alternative method of calculating the weight if:

- using the weighbridge would involve a costly change to your current practices (for example, because the material does not normally pass near the weighbridge)
- your weighbridge has broken down

9.2 Sites without a weighbridge

If there is no weighbridge at your site, you can use 1 or a mixture of 3 specified methods of calculating the weight of material. A summary of the specified methods for such sites can be found at [paragraph 9.3](#) and details of the methods can be found in [paragraphs 9.4](#), [9.5](#) and [9.6](#).

If you cannot operate a specified method you can propose another method (a 'bespoke method'). You must be able to satisfy us that this will produce a fair and reasonable calculation of weight. Once satisfied, we will agree in writing and normally this agreement will run for 12 months. You must notify us of any

changes to your business practices which will affect the reliability of this method. You must also notify us if you wish to change from a bespoke method to weighing the material. On occasions we may wish to have an independent check (for example, by test weighing loads) on the accuracy of the method used. In addition, you must satisfy the weights and measures legislation.

9.3 Specified methods for sites without weighbridges

The conditions specified in [paragraphs 9.4, 9.5 and 9.6](#) have the force of law under the Landfill Tax Regulations 1996 and remain in force until withdrawn by a further notice. If you wish to use any of the specified methods detailed in [paragraphs 9.4, 9.5 and 9.6](#), you must abide by all the conditions specified under the relevant method.

You can use the specified methods without our agreement. You do not need to notify us that you have started to use a specified method unless you wish to:

- change from a bespoke method prior to the expiry of the current agreement
- agree a bespoke method as well

However, once you have started to use a specified method you will not normally be allowed to change it except at the end of any complete year of operating it, reckoned from the beginning of the tax period in which you first start to use a specified method.

You can use a mixture of specified methods for different waste streams or for different customers but you must be consistent, that is, when you have started using a method for a particular waste stream or customer you must continue to do so.

9.4 Specified method 1: maximum permitted weight of container

Sections 9.4.1 to 9.6.2 have the force of law.

9.4.1 Description of method

This method involves recording the maximum weight that a lorry, skip, rail wagon, and so on is permitted to carry and applying the appropriate rate of tax.

9.4.2 Maximum weights

You can use either the maximum plated weight that the vehicle can carry or the weights specified as specified in the tables below.

You should use the gross plated weight of the vehicle/container less its tare weight.

Any vehicles that are partially filled must be treated as full for your tax calculation purposes.

Lorries without cranes or buckets

Vehicle type	Maximum weight
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4 axle lorry	20 tonnes
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3 axle lorry	15 tonnes
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2 axle lorry	10 tonnes
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Lorries with cranes or buckets

If a crane or bucket is fitted to a vehicle the maximum weight that can be carried is reduced by 2 tonnes.

Vehicle type	Maximum weight
---------------------	-----------------------

4 axle lorry with grab	18 tonnes
------------------------	-----------

3 axle lorry with grab	13 tonnes
------------------------	-----------

2 axle lorry with grab	8 tonnes
------------------------	----------

Light goods vehicles, vans or cars

Vehicle type	Maximum weight
---------------------	-----------------------

Light goods vehicles	The manufacturer's plate, usually in the passenger door well, shows the maximum gross weight.
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Other cars and vans	The vehicle handbook shows the maximum gross vehicle weight of the vehicle. Deduct from this the unladen weight
---------------------	---

Vehicle type	Maximum weight
---------------------	-----------------------

shown in the vehicle handbook to give you the weight that can be carried by the vehicle.

9.4.3 What records to keep

To operate this method you must record all material brought onto your site(s), showing the identifying number and type of vehicle/container, a description of the material carried, and the date the material was disposed at your site. You must also establish an audit trail or register which records the gross weight, net tare weight and maximum carrying weight for each vehicle/container using your site(s) for material disposal.

9.5 Specified method 2 - volume to weight conversion

9.5.1 Description of method

To operate this method you will need to know the cubic capacity of the vehicles (lorry, skip, rail wagon, barge, and so on) that deliver material to your site. These should be used with the categories of waste and the conversion factors in [paragraph 9.5.2](#).

To comply with weights and measures legislation the maximum cubic capacity of the container must be a multiple of 0.1 cubic metres. Measurement can only go to one decimal place.

If the calculation results in a tonnage which is greater than the legal carrying capacity of the vehicle, it is to your benefit to use the maximum permitted weight of the container method (see [paragraph 9.4](#)).

Your tax calculations must be based on all containers and vehicles being full.

9.5.2 Conversion factors

Note: if the material falls into more than one category, the higher conversion factor applies to all of the waste.

Material category	Typical material types	Cubic metres to tonnes - multiply by	Cubic yards to tonnes - multiply by
Inactive or inert waste	Largely water insoluble and non or very slowly biodegradable, for example, sand, subsoil, concrete, bricks, mineral fibres, fibreglass and so on	1.5	1.15
General industrial material: non-special, not compacted. (As compaction can significantly increase the density of this category of material, if you accept compacted materials you will need to uplift the conversion factor accordingly.)	Paper and plastics. Card, pallets, plasterboard, canteen waste, sawdust, textiles, leather. Timber, building and construction materials, factory waste and sweepings, and so on. Foundry sands, slags, pulverised fuel ash, ashes from waste incineration.	0.15 0.4 0.6 1.5	0.11 0.3 0.46 1.15
Household waste - not compacted	Non-special, non-inert wastes from domestic premises, including collected household waste	0.2	0.15
Household waste - compacted (includes all bulk disposals)	Non-special, non-inert wastes from domestic premises, including collected household waste	0.4	0.30
Commercial waste - not compacted. (As compaction can significantly increase the density of this	Non-special, non-inert wastes from shops, hospitals, leisure centres, offices, and so on, including civic amenity waste, parks and gardens	0.2	0.15

Material category	Typical material types	Cubic metres to tonnes - multiply by	Cubic yards to tonnes - multiply by
category of waste, if you accept compacted wastes you will need to uplift the conversion factor accordingly.)	waste, street litter, supermarket, shop and restaurant waste, general office waste.		
Special waste	Defined by environmental regulations - broadly equivalent to hazardous waste	1.0	0.76

9.5.3 What records to keep

You must record all material brought onto your site(s), showing the identifying number and type of vehicle/container, a description of the material carried, and the date disposed at your site. The volume of the vehicle/container must be recorded and evidenced with whatever documentation is available from the haulier.

9.6 Specified method 3 - weighing the material prior to receipt at the site

9.6.1 Description of method

You may accept material that is weighed away from your landfill site. If there is a clear audit trail including a record of weights for each vehicle, container, wagon, and so on - and they go directly to the site, then this scheme can be used to calculate Landfill Tax.

9.6.2 What records to keep

To operate this method you must record all material brought onto your site(s), showing where the material was weighed, the identifying number and type of vehicle/container, a description of the material, and the date disposed at your site. You must also record and retain the weighbridge tickets.

9.7 Discounting water

9.7.1 Qualifying conditions

In certain circumstances, you can apply to discount the water content of material (but only where it is not present naturally) when calculating the taxable weight of the material. The circumstances under which you can and cannot apply to discount the water content of the material are set out below.

If the water has been:

- added to allow transportation for disposal
- used for the extraction of minerals or has arisen
- added or both, in the course of an industrial process

and the water constitutes 25% or more of the material by weight, then you can apply to discount the water content of the material.

You will not be able to discount water where:

- it is present naturally in the material (although you may agree a scheme to discount water up to, but not beyond, the amount present naturally)
- it is present because of rain or snow
- it was added to material to damp it down to prevent it blowing away and the added water is less than 25% of the material, by weight
- any of the water is capable of escaping from the landfill site by leaching (This restriction does not apply if the only water that can escape is pure water or if the leachate is collected on site and treated in order to eliminate any potential it has to cause harm)

For effluent or sewage sludge from waste water treatment works/sewage disposal works, you can apply to discount the water content, but:

- water which is present naturally cannot be discounted
- any water which has been extracted prior to disposal is treated as added water in preference to water present naturally in the material

9.7.2 How to apply to discount water

Waste producers may propose schemes to quantify the water content of their material, based, for example, on their production records. They will need to complete an application form [LT 1WD Application for discounting of water content of waste \(/government/publications/landfill-tax-apply-to-discount-the-water-content-of-waste-lt1wd\)](https://www.gov.uk/government/publications/landfill-tax-apply-to-discount-the-water-content-of-waste-lt1wd) which they can get from the GOV.UK website or by phoning the [HMRC Excise Helpline \(https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-enquiries\)](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-enquiries).

If we are satisfied that the application qualifies for a scheme for discounting water, we will send written approval to you and the waste producer.

However, we will not approve such schemes unless the waste producers have your prior agreement, which you gave using form [LT4WD Site operator agreement to water discount scheme](https://www.gov.uk/government/publications/landfill-tax-site-operator-agreement-to-water-discount-scheme-lt4wd) (<https://www.gov.uk/government/publications/landfill-tax-site-operator-agreement-to-water-discount-scheme-lt4wd>).

10. Tax points at landfill sites

10.1 About the tax point

The tax point is the time when the tax becomes due. You must account for tax in the accounting period in which the tax point occurs. There are 2 types of tax point that you can choose to use - the disposal tax point or the invoice date tax point, the:

- disposal tax point is the date the material is disposed of to landfill, if this tax point suits your present accounting system you should use this date to identify the amount of tax due in the relevant accounting period
- invoice date tax point is the date the invoice is issued - if you issue a landfill invoice (see [paragraph 10.2](#)) within 14 days of the taxable disposal, the date of issue will create a tax point unless you tell us in writing that you want the date of disposal to be the tax point - we may allow an extension to this 14 day period if that assists your current accounting system (for example, you may already have an arrangement whereby you invoice for VAT monthly)

To ask for such an extension you will need to write to us at:

HM Revenue and Customs
Environmental Taxes Information Centre
BP3201, Warkworth House
Benton Park View
Newcastle upon Tyne
NE98 1ZZ

You do not create a tax point for Landfill Tax if you issue a landfill invoice before the date of disposal. Likewise, the date of payment does not create a tax point.

You can use different types of tax points for different customers or types of materials.

10.2 Information you must put on Landfill Tax invoices

If you wish to use the invoice date tax point you must issue landfill invoices. For an invoice to qualify as a landfill invoice it must include all of the following information:

- an identifying number
- date of issue
- date(s) of disposal(s) it refers to
- your name, address and Landfill Tax registration number
- the name and address of your customer
- the weight and description of material disposed
- the rate(s) of tax applied to each disposal
- the total amount payable on the invoice

You do not have to show the amount of Landfill Tax payable on the disposal. If you do, you must also include a statement that the amount is not recoverable as input VAT. You may issue a combined VAT and Landfill Tax invoice. You must apply VAT to the full invoiced amount including Landfill Tax. There is an example of a landfill invoice in [Section 22](#)

(<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax?#example-of-a-completed-landfill-invoice>).

You need to keep copies of invoices and other accounting documents that you issue. If you issue an invoice to a customer for a disposal of material and you show Landfill Tax on it, irrespective of whether it is a landfill invoice, you will need to account to us for that amount charged. If the tax charged is more than the amount of tax due when the material is disposed of to landfill (for example, because you recycle some of it) you still have to pay us the full amount of tax shown on the invoice.

11. Information areas

11.1 What an information area is

We need to be able to distinguish between those activities on a landfill site which constitute a taxable disposal and those which are non-taxable uses of material. To help us to do this, we may require that non-taxable uses of material take place in a designated area of your site (including within the cell), known as an information area.

In order to have as much clarity as possible on tax liability, you will need to notify us about non-taxable uses of materials (including within a cell) by contacting us at the address given in [paragraph 10.1](#) and discuss with us the possibility of setting up an information area.

We recommend that you contact your environmental regulator to ensure that any changes you propose to make to your site, or the running of it as a result of the introduction of an information area, are acceptable under the terms of your permit. You may also require planning permission.

11.2 Designating an area as an information area

We can require you to designate more than one information area (to allow storage of different types of material or different activities such as sorting and recycling). We can also require you to use an information area for one particular use or for a number of uses. In these situations we will require you to identify clearly the quantities and type of material which relate to the different uses.

In requiring you to designate an information area we will:

- identify the landfill site concerned
- specify the date on which the information area comes into operation
- specify the uses to which material temporarily deposited in the area(s) is to be put
- specify the types of material to be deposited in the area(s)
- set the boundaries of the area(s)

You will be able to discuss our requirements with us and we will amend them if appropriate. We welcome discussion either at, or prior to, the point we require the setting up of an information area or at any point during the operation of the information area.

11.3 Boundaries

We will not require you to fence the area, but it must be clearly identifiable within your site. For example, boundary markers, site roads, buildings or

landscape features may help you to identify the area. More than one information area may be required on a site.

You may also wish to change the area's boundaries periodically as your landfilling operations progress. Providing the non-taxable material is clearly identifiable we would not normally object to this, but you will require our prior written approval.

11.4 Weighing material

To operate an information area you will need to weigh material entering and being removed from the area. If you have a weighbridge you must use it. If you do not, you may use a specified method or propose an alternative method for our approval. See [Section 9 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#calculating-the-weight-of-waste\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#calculating-the-weight-of-waste) for further information on calculating the weight of material.

11.5 Information area account

If you operate an information area you will need to keep an information area account. The account must clearly identify the quantities and type of material which relate to different uses that you carry out. The account must include the following details for each time material is deposited in, or removed from the area.

Material deposited in the area:

- date deposited
- weight and description
- intended destination or use

Material removed from the area:

- date removed
- weight and description
- actual destination it went to or use it was put to

Where you store bulk material in the information area and you cannot get at or identify the earliest stored material we will treat removals from the area as movements of that earliest stored material.

11.6 Breach of conditions

If you do not designate an information area when required to do so, or fail to meet the requirements associated with such an area, particularly the maintenance of records and provision of this information if requested, the uses of material in question will be treated as a taxable disposal and tax will be due.

12. Bad debt relief

This section only applies to authorised landfill sites.

12.1 When you're entitled to bad debt relief

If a customer of yours becomes insolvent or is otherwise unable to pay your charges for landfilling taxable material, you may claim bad debt relief if you meet all of the following conditions:

- you have carried out a taxable activity, for example disposal of material, for a consideration in money
- the customer is not connected with you (see [paragraph 15.3.2](#) for details of 'connected persons')
- you have already accounted for the Landfill Tax on the disposal and paid it to us
- you have written off the debt in your day-to-day accounts and transferred it to a separate bad debt account
- you issued a landfill invoice which shows the amount of Landfill Tax in respect of the disposal (see [paragraph 10.2](#) and [Section 22](#) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#example-of-a-completed-landfill-invoice>) for the details that must be on a landfill invoice)
- that landfill invoice was issued within 14 days of the disposal, or within such other period we agreed with you (see [paragraph 10.1](#) about extending the invoice date tax point)
- 12 months have passed since the date of issue of the landfill invoice

12.2 The records required to claim bad debt relief

Before you can claim relief you must have the following records:

- a copy of the Landfill Tax invoice that you issued
- a separate bad debt account showing, for each relevant disposal
 - the amount of tax charged
 - the return in which that tax was accounted for and when it was paid
 - the date and identifying number of the landfill invoice that was issued
 - any payment or other consideration received, whether before or after you make the claim
 - the details of any waste transfer note
 - the outstanding amount
 - the amount of the claim
 - the return in which the claim was made

12.3 How much you can claim

You can normally claim credit for the amount of Landfill Tax you charged on the disposal relating to the bad debt. However, you must offset against the amount of the bad debt:

- any amount that you owe the customer (a mutual debt)
- the value of any enforceable security that you have in relation to that customer
- any part payment made by the customer for the debt

In such a case, your claim to credit can only be for the same proportion of Landfill Tax that the outstanding bad debt forms of the whole consideration for the disposal. For example:

- total charge for disposal £156 (including £56 Landfill Tax which you have paid to us)
- payment received £60
- amount of debt £96
- bad debt relief claimable $\frac{£96}{£156} \times £56 = £34.46$

If you have more than one debt with your customer (including debts relating to non-taxable or non-waste transactions) and your customer makes a payment to you, this payment should be allocated firstly to the oldest debt, then to the next oldest debt if there is a remainder, and so on.

12.4 How to claim bad debt relief

To claim credit for bad debt relief you must:

- have the information detailed in [paragraphs 12.1](#) and [12.2](#)
- include the amount of the Landfill Tax you're claiming in box 6 of your online Landfill Tax Return, once you've written off the debt, the relevant return is the one which includes the first anniversary of the date of issue of the landfill invoice

12.5 What happens if you later get a payment from your customer

If you have claimed credit for bad debt relief and you subsequently receive any payment from your customer, you will have to repay some or all of the credit. The amount that you have to repay is calculated as the credit claimed, multiplied by the amount received or attributed, divided by the outstanding consideration for the disposal.

Using the example in [paragraph 12.3](#):

- amount of credit claimed £18
- payment received £80
- amount of debt outstanding - £90
- amount repayable $£18 \times £80/£90 = £16$

13. Credit for material removed to another authorised landfill site

This section only applies to authorised landfill sites.

13.1 When to claim a credit of Landfill Tax

If you accept material at your site and then have to remove it to another landfill site you can claim a credit of the tax you accounted for and paid on the original disposal at your site, if you meet all of the following conditions:

- you have removed material from your site because the environmental regulator ruled that the material breached the terms of the permit for the site and has directed that it be removed

- the material is disposed of at another authorised landfill site
- you have paid the other site operator Landfill Tax on the disposal or, if you are the operator of the other site, you account for tax on the disposal

13.2 What records you need to claim the credit

As evidence for your claim, you should keep the following records:

- a copy of the correspondence from the environmental regulator in which you are directed to remove the material because its presence breaches the conditions of your site permit
- a removal account for materials permanently removed showing, for each removal, and cross-referenced to the original disposal and the original tax paid
 - the weight and type of material removed
 - to whom it was transferred
 - the date of removal

13.3 How much you can claim

In calculating the amount of credit, the tax rate to be applied to the material removed is the one that applied at the time of the original disposal (see [Section 3 \(https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#rates-of-tax\)](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#rates-of-tax)).

13.4 How to claim

To claim the credit you should:

- have the information detailed in [paragraphs 13.1](#) and [13.2](#)
- include the amount of Landfill Tax you're claiming in box 7 of your online Landfill Tax Return for the accounting period in which you disposed of the material at another landfill site

14. Credit for landfilled material later removed for recycling, incineration or re-use

This section only applies to authorised landfill sites.

14.1 When to claim a credit of Landfill Tax

If you landfill material temporarily with the intention of later recycling, incinerating or removing it for re-use (but not on a landfill site, except when re-using it as restoration material - see below in this paragraph), when you remove the material you will be able to claim a credit of the tax you accounted for and paid on the original disposal at your site, if you meet both of the following conditions, you:

- had written to us at the address given in [paragraph 10.1](#) before you landfilled the material, telling us that the disposal would be temporary
- remove the material within a specified period from the date of disposal, this is normally up to 12 months, but where water has been added to facilitate the disposal of the material this period can be extended to 5 years (to allow the waste to dry out)

14.2 What records you need to claim the credit

As evidence for your claim, you should keep a removal account for materials permanently removed showing, for each removal, and cross-referenced to the original disposal and the original tax paid:

- the weight and type of material removed
- to whom the material was transferred
- the qualifying use the material is to be put to
- the date the material was recycled, incinerated or re-used

14.3 How much to claim

In calculating the amount of credit, the tax rate to be applied to the material removed is the one that applied at the time of the original disposal (see [Section](#)

[3](#)).

14.4 How to claim

To claim the credit you should:

- have the required information detailed in [paragraphs 14.1](#) and [14.2](#)
- include the amount of Landfill Tax you are claiming in box 7 of your Landfill Tax Return for the accounting period in which the material was recycled, incinerated or re-used

15. Landfill Communities Fund

This section only applies to persons who are liable to pay Landfill Tax in respect of disposals at authorised landfill sites.

15.1 Introduction to the scheme

15.1.1 The scheme

The Landfill Communities Fund (LCF) scheme encourages landfill site operators to fund local community environmental projects. Under the scheme you can claim a tax credit for contributions you make to approved environmental bodies (EBs). These bodies are those enrolled by ENTRUST, the regulatory body specifically set up to oversee the scheme.

You can claim a tax credit worth 90% of any qualifying contribution that you make to an enrolled EB for spending on an approved object, subject to a maximum percentage of your Landfill Tax liability during your contribution year.

Some landfill site operators pay the 10% shortfall, others require a third party to help fund the contribution (see paragraph 15.8.1 for information on donations from third parties). Landfill site operators are expected to help local communities by absorbing some or all of the 10% shortfall and their contributions are monitored by ENTRUST.

15.1.2 Maximum percentage credit

The maximum percentage credit may be liable to change each year. The changes to the maximum percentage credit are shown in the following table:

Date (inclusive)	Maximum % credit
1 October 1996 to 31 March 2003	20%
1 April 2003 to 31 March 2004	6.5%
1 April 2004 to 31 March 2005	6.8%
1 April 2005 to 31 March 2006	6.0%
1 April 2006 to 31 March 2007	6.7%
1 April 2007 to 31 March 2008	6.6%
1 April 2008 to 31 March 2010	6.0%
1 April 2010 to 31 March 2011	5.5%
1 April 2011 to 31 March 2012	6.2%
1 April 2012 to 31 March 2013	5.6%
1 April 2013 to 31 March 2014	6.8%
1 April 2014 to 31 March 2015	5.1%
1 April 2015 to 31 March 2016	5.7%
1 April 2016 to 31 March 2017	4.2%
1 April 2017 to 31 March 2018	5.3%
1 April 2018 to 31 March 2019	5.3%
1 April 2019 to 31 March 2020	5.3%
1 April 2020 to 31 March 2021	5.3%

You can access details of any changes to this percentage on the GOV.UK website or phone the [HMRC Excise Helpline](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-enquiries) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-enquiries>). If 1 April falls within your accounting period there are rules for apportioning the amount of credit claimed to account for these changes (see [paragraph 15.7.3](#) for methods of apportionment).

15.1.3 Contacting ENTRUST

ENTRUST publishes literature which you will need to read if you wish to participate in the scheme. This includes guidance on the obligations of EBs and conditions imposed upon them.

To get the ENTRUST literature and information contact:

ENTRUST
60 Holly Walk
Royal Leamington Spa
CV32 4JE

Telephone: 01926 488 300

Fax: 01926 488 388

Website address: [entrust.org.uk](http://www.entrust.org.uk/) (<http://www.entrust.org.uk/>)

15.2 Qualifying contributions

A contribution is a qualifying contribution if the following conditions are met:

Number	Condition	Further information
1.	You as a registered landfill site operator must make it to an enrolled EB	
2.	You ensure that any contributions are made subject to a written condition that the enrolled EB only spends the payment (or any income derived from it) on approved objects.	We would expect such conditions to create a contractual obligation between the enrolled body and yourself. We would also expect you to take action to recover your contribution(s) if you became aware that an EB had failed to honour the contractual obligation that contributions are spent only on approved objects. You must repay to us 90% of qualifying contributions which you recover by such action.
3.	A contribution is not repaid to you or to a third party contributor in the same Landfill	See paragraph 15.8.1 for information on donations from third parties, and

Number	Condition	Further information
	Tax accounting period in which you paid it	see paragraph 15.8.2 for information on the repayment of tax credits on contributions repaid other than in the same tax period that they were made
4.	You record the: amount and date of each payment, and name and enrolment number of the EB receiving it	
5.	You record the: name and address of any third party contributor amount that person gives you, or is expected to give you, and actual or expected date of receipt of these amounts	
6.	If you receive third party contributions, you keep and provide to ENTRUST on request: all the details listed in 5. above, and the enrolment number of the EB receiving the qualifying contribution	
7.	You inform the EB of the name and address of any third party contributing to the qualifying contribution concerned	

15.3 Enrolled environmental bodies

15.3.1 Conditions for enrolment

An EB that wants to enrol with ENTRUST must be non-profit making, but does not have to be a charity. It can be a body corporate, a trust, a partnership or

other unincorporated body, but must not be controlled by one or more of the following:

- local authorities
- bodies corporate controlled by one or more authority
- registered landfill site operators
- a person connected with any of the above (see [paragraph 15.3.2](#))

As well as not controlling an EB, the following must not be involved in its management. A person:

- who controlled or managed an EB that had its enrolment revoked for reasons other than because it asked to surrender its enrolment
- convicted of an indictable offence
- disqualified from being a charity trustee
- connected with any of the above (see [paragraph 15.3.2](#))
- to whom a mental health order has effect

The work of a body must not benefit an operator who contributed to it and claimed Landfill Tax credits or a third party contributor (except where they benefit as a class of persons). The body is also prevented from carrying out any work required to be done by the site operator under any enforcement notice, planning permission, approval or consent, or other statutory consent or approval. The precise requirements for enrolment as an EB under the Landfill Tax Regulations 1996 can be complicated and it is difficult to give generalised guidance. ENTRUST has literature that explain the details of enrolment further (see [paragraph 15.1.3](#) for contact details).

15.3.2 Connected person

Section 1122 of the Corporation Tax Act 2010 determines whether persons are connected. While it is not possible to cover every aspect of the Taxes Act definitions in this guidance, a connected person includes relatives, spouses, partnerships and associated companies. An employee is not connected to an employer purely on the basis of employment (although the employee might be connected as a director or major shareholder who controls the employing company).

15.3.3 How to tell if a body is enrolled

If you wish to claim tax credits, you are responsible for ensuring that a body is enrolled before you make a qualifying contribution to it. There are a number of checks you can carry out to ensure that a body is enrolled:

- check the enrolment number with ENTRUST as you need this number to claim tax credit

- ENTRUST publish a list of enrolled environmental bodies and press releases listing any revoked enrolments on their website (see [paragraph 15.1.3](#)) - check this to confirm the enrolment of an EB and also those bodies which no longer qualify for contributions under the scheme

15.4 Approved objects for the scheme

The scheme's approved objects are:

- reclamation of, or reduction in pollutants on, land (but no benefit must accrue to any person who carried out or knowingly permitted the previous use)
- the provision, maintenance or improvement of a public park or other public amenity in the vicinity of a landfill site (the park or amenity must not be operated with a view to profit)
- the maintenance, repair or restoration of a building or other structure of religious or architectural interest in the vicinity of a landfill site (such places must be open to the public and must not be operated with a view to profit)
- the conservation or promotion of biological diversity through the provision, conservation, restoration or enhancement of a natural habitat, or the maintenance or recovery of a species in its natural habitat, on land or in water situated in the vicinity of a landfill site (the work must not be required by a notice or order)

ENTRUST literature describes the approved objects that qualify for funding under the scheme in more detail. In the first instance you should seek assurance from the EB that it will spend your contribution on approved objects. If you have doubts, contact ENTRUST for advice as to whether a particular project is within an approved object (see [paragraph 15.1.3](#) for contact details).

15.5 Calculating your Landfill Tax liability

Your Landfill Tax liability is the amount of Landfill Tax due after taking account of any credits, over-declarations or under-declarations, but you should not deduct credits due as a result of contributions to environmental bodies when calculating your liability.

15.6 Contribution years

Your first contribution year starts from your effective registration date and ends on the 31 March following. Thereafter your contribution year will run from 1 April to 31 March every year. If 1 April falls in the middle of your accounting period, you must apportion the amount of credit claimed (see [paragraph 15.7.3](#) for methods of apportionment).

15.7 Claiming tax credits

15.7.1 When to claim

You should claim the amount of credit due on the Landfill Tax Return covering the period in which the payment to the EB occurs. However, to give you time to calculate a period's tax liability and to then make a qualifying contribution, you can also claim for contributions made after the end of the period but before the return for that period is due to be received by us.

15.7.2 Amount to claim

You cannot anticipate your Landfill Tax payments. Therefore the amount of credit that you can claim on your first return in the contribution year is the maximum percentage credit of that period's tax liability. In the second period the amount of credit is the maximum percentage credit of the first and second periods' tax liability, less your claim for credit from the first period and so on.

15.7.3 Apportionment

If 1 April falls in the middle of your accounting period, you must apportion the amount of credit claimed for any qualifying contributions made, or treated as made before and after 1 April between your contribution years. You can use either of the following methods as the basis of your apportionment, the:

- number of days of your accounting period before 1 April and the number of days that fall on or after 1 April
- amount of tax charged on taxable disposals made in the accounting period before 1 April and the amount of tax charged on taxable disposals made in the accounting period on or after 1 April

15.8 Circumstances affecting entitlement to credit

15.8.1 Donations from other organisations (third parties)

A condition of a payment qualifying for Landfill Tax credit is that a registered landfill site operator must make it. Therefore a payment by a third party to an

enrolled EB would not create an entitlement to a credit to Landfill Tax. However, there is nothing to prevent a third party from helping to fund your contribution, so long as that person or organisation is not itself the enrolled EB you propose to donate to. You must make sure that any third party contributors do not directly benefit from the projects which they are helping to fund. You must also record, notify the EB receiving the contribution of the third party contribution, and provide the information to ENTRUST if requested (ENTRUST's details shown in [paragraph 15.1.3](#)).

15.8.2 Environmental body repays contributions

If the EB you funded repays all or part of your qualifying contribution to a third party contributor and/or yourself (for example, because the project costs less than forecast), then repay 90% of refunded qualifying contributions to us. You should send payment to the address in [paragraph 16.5](#). You must enclose a covering letter with your payment including your name, address and Landfill Tax registration number and an explanation for the payment.

15.8.3 Environmental body transfers contribution to another enrolled body

If an EB transfers your contribution to another enrolled body (for example, because the original EB ceases to operate), then:

- the transferred payment must be subject to a condition that it is spent on an approved object
- you are still treated as the contributor (although, obviously, you cannot claim a further tax credit on the transfer of funds)
- the EB must notify ENTRUST of the transfer and ENTRUST, in turn, will inform you of any notification received
- it is in your best interest to make sure that bodies you donate to inform you if such transfers occur, as how your contribution is spent determines your entitlement to tax credit

15.8.4 Environmental body does not spend contribution on an approved object

We can recover all or part of a tax credit where we are not satisfied that the relevant contribution was spent on approved objects. ENTRUST inform us of all irregularities and we consider each case on its merits when deciding whether the repayment of credit ('claw back') is appropriate.

Important: although the scheme provides for a tax credit of 90% of your contribution, the whole amount of the contribution itself is your money. It is in your own interest that you take reasonable precautions to make sure that your contributions are spent on approved objects. The precautions you have taken to make sure that money is spent on approved objects will be an important factor in our decision on repayment of tax credits.

Examples of reasonable precautions might include:

- satisfying yourself that the project you propose to fund is covered by an approved object - to qualify for credit you must have made your contribution subject to a condition that it is only spent on approved objects (see [paragraph 15.4](#))
- ensuring that your interests are represented (or at least that you have an observer) on the board of any environmental bodies to which you make significant contributions - representation on a board may be precluded for certain charities and incorporated companies
- seeking frequent updates on progress of projects you are sponsoring and only making further contributions if satisfactory progress is being made
- staging your payments so that your contributions match the profiled expenditure of the EB - this would reduce the risk of mis-spending of significant 'up-front' donations
- spreading your contributions among a number of bodies to reduce the risk
- setting up a joint signatory bank account for contributions which requires your signature before funds can be withdrawn
- satisfying yourself of the EB you propose to fund (see [paragraph 15.8.6](#))

15.8.5 Environmental body ceases to be enrolled

There are a number of reasons why an EB might have its enrolment in the scheme revoked. For example, the body might:

- voluntarily wish to leave the scheme (possibly because it is not attracting funding)
- cease operating (possibly because it was only set up to deliver a specific project)
- fail to comply with the scheme rules

You lose your entitlement to credit on any of your contributions which remain unspent at the time that the EB you donated to had its enrolment revoked. You therefore need to make sure that part of your agreement with an EB includes the provision that unspent funds are returned to you if the body's enrolment is revoked.

15.8.6 Environmental bodies accounting practices

ENTRUST publishes best practice guidance to EBs that they should maintain a clear audit trail to show a link between expenditure and contributing landfill site operators. Where an EB is unable to maintain such records, ENTRUST advises the EB to inform the contributing landfill site operator.

You may therefore wish to consider the accounting practices of an EB you fund/propose to fund to make sure that it satisfies your requirements to safeguard your contribution. Where we are not satisfied that a contribution has

been spent on approved objects, we can seek to recover all or part of the tax credit from you. Evidence provided by ENTRUST from the EB's records will be considered as part of our decision.

15.9 Summary of a landfill site operator's responsibilities under the scheme

We have set out your main responsibilities in the previous paragraphs. However, a checklist of some of your responsibilities when using the scheme is detailed below.

Action 1

Make sure the EB you wish to fund is enrolled within the scheme.

Action 2

Make sure the project you wish to fund is covered by an approved object.

Action 3

Make contributions subject to a condition that they are only spent on approved objects.

Action 4

Record the details of the contributions and body receiving them.

Action 5

Record details of any third party contribution received and notify ENTRUST and the EB of them, and provide the information to ENTRUST if requested.

Action 6

Make sure the EB is not controlled by local authorities or landfill site operators.

Action 7

Make sure the EB is not controlled or managed by the persons listed in [paragraphs 15.3.1](#) and [15.3.2](#).

Action 8

Make sure that you, or a third party contributor, do not benefit from your contributions.

Action 9

Only claim credit up to the maximum liability percentage of your annual Landfill Tax liability (see [paragraph 15.1.2](#)).

Action 10

Make sure you have used the correct dates to calculate your contribution year (see [paragraph 15.6](#)).

Action 11

Check whether the EB has transferred your contribution to another enrolled body. If they have, make sure that it informs you of the transfer. You are still treated as the contributor.

Action 12

Take reasonable precautions to make sure that your money is spent on approved objects (see [paragraph 15.8.4](#)).

Action 13

Check whether the EB's enrolment has been revoked. If it has, recover any of your money that is unspent at that date.

Action 14

Repay 90% of any repayment of contributions you receive to us (see [paragraph 15.8.2](#)).

15.10 Revocation of environmental bodies

EBs must comply with the requirements set out in regulation 33A(1) of the Landfill Tax Regulations 1996. Where ENTRUST identifies potential breaches of these requirements it investigates and, where appropriate, applies sanctions. ENTRUST may report a potential breach to us and, if we think that it is appropriate, we may revoke the approval of the EB concerned. We make our decision based on the evidence of non-compliance provided by ENTRUST, which includes representations made by the EB in response to the alleged breach.

If an EB disagrees with our decision to revoke its approval, it can request a review of, or appeal, the decision. Further information on the review and appeal system can be found in [Section 21](#) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#reviews-and-appeals>).

We will notify the EB of our decision in writing and notify ENTRUST so that, where appropriate, the EB can be removed from the list of enrolled EBs. The decision is also publicised to landfill site operators and other EBs. You should see [paragraph 15.8](#) for information on circumstances affecting entitlement to credit. If you make a contribution to an EB which later has its revoked, we may recover all or part of the tax credit you claim.

16. Registration

16.1 Who must be registered for Landfill Tax

If you're a landfill site operator (see [paragraph 2.5.1](#)) and you are or have the intention of making taxable disposals then (see [paragraphs 2.1](#) and [2.2](#)) you're liable to be registered. You must notify us of your liability to register within 30 days of making taxable disposals, or forming the intention to make taxable disposals. If you fail to notify us on time you may be liable to a penalty for failure to notify (see [paragraph 20.3](#)).

This applies even if you, as permit holder, allow the site to be operated by someone else. We cannot register a site operator who is not the permit holder. Unlike VAT, there is no registration threshold for Landfill Tax.

We will refuse applications from any person who does not have a permit or licence that authorises disposals in or on the land under any of the provisions listed in [Section 2.3](#) of this notice.

You will require the permit or licence number when you apply to be registered.

The registered person can be a:

- sole proprietor
- partnership - each partner is liable for all the obligations and liabilities of the partnership in relation to Landfill Tax, including telling us about any liability to be registered
- limited company

16.2 Registration process

Stage 1

Register using the online forms [LT1 Landfill Tax Application for registration \(/government/publications/landfill-tax-application-for-registration-lt1\)](#) and [LT1A Landfill Tax Application for registration of landfill site details \(/government/publications/landfill-tax-register-landfill-site-details-lt1a\)](#).

To use these online forms, you'll need a Government Gateway user ID and password. If you have not already got a user ID, [apply as an organisation or an agent \(https://www.tax.service.gov.uk/government-gateway-registration-frontend/choose-your-account?continue=%2Fforms%2Fform%2FLandfill-tax-application-for-registration%2Fnew&origin=unknown\)](#), whichever is appropriate. Once you've registered you can enrol for all services you need, including other HMRC services. For some services, you'll be sent an activation code by post, so leave time for that. You'll also need to be authenticated, which takes at least 24 hours.

You may have to complete other forms depending on your status. See [paragraph 16.4](#) for details of the different registration forms.

Stage 2

We will process your application and send you a 15 digit reference number. This will also be your reference number for all future payments. When your Landfill Tax return becomes due, we'll send you a notice to file. You'll need to [sign in and fill in your return online \(https://www.gov.uk/government/publications/landfill-tax-send-your-online-return-lt100\)](#).

You'll also be able tell us about changes such as a new address using other online forms.

Stage 3

When you receive your Registration Certificate check that all the details are correct. If there are any errors, please let us know and we will send you an amended certificate.

Note: if you do not receive a reply within 3 weeks of sending in your registration form, you should contact our Excise Processing Team (see [paragraph 16.5](#) for details).

16.3 If you operate more than one landfill site

If you are the permit holder for more than one landfill site you must account for tax under a single registration.

16.4 Registration forms

[This collection \(https://www.gov.uk/government/collections/landfill-tax-forms\)](https://www.gov.uk/government/collections/landfill-tax-forms) brings together the online forms for Landfill Tax.

16.5 How to notify changes

While you are registered for Landfill Tax you should notify the Central Collection Unit, at the following address, within 30 days of any changes in your business which may affect your registration.

HM Revenue and Customs
Excise Processing Teams
BX9 1GL

This will help us to keep our records up to date and deal with your Landfill Tax affairs more efficiently.

16.6 How to deregister

You must tell the Excise Processing Team (see [paragraph 16.5](#)) in writing within 30 days if, at any time, you cease to have the intention to make taxable disposals so we can deregister you.

16.7 How to claim a credit of Landfill Tax after you've deregistered

If, after you have deregistered, you wish to claim credit either for:

- bad debt relief
- material removed to another landfill site
- landfilled material later removed for recycling, incineration or re-use
- material previously subject to a prescribed landfill site activity and subsequently re-used to restore a landfill site

you should write to US providing evidence of your entitlement to credit. Further details of entitlement to credit can be found in [Sections 12](#)

<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to->

[landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#bad-debt-relief](https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax#bad-debt-relief)), 13 (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#credit-for-waste-removed-to-another-landfill-site>) and 14 (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#credit-for-landfilled-waste-later-removed-for-recycling-incineration-or-re-use>).

16.8 Publication of the Landfill Tax register

We maintain a Landfill Tax register containing the information required to help us manage the tax. We regularly publish the names, business addresses and Landfill Tax registration numbers of those registered for Landfill Tax. Apart from the registration numbers, such details are already in the public domain as a result of environmental law. We will not publish any financial or confidential information you supply to us.

You can get a copy of the Landfill Tax register from the GOV.UK website or by phoning the [HMRC Excise Helpline](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-enquiries) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-enquiries>).

17. Accounting for tax

17.1 How to account for the tax

Persons registrable for Landfill Tax must submit a return to HMRC for each accounting period and pay the tax liability established by that return. You can [submit your return online](https://www.gov.uk/government/publications/landfill-tax-send-your-online-return-lt100) (<https://www.gov.uk/government/publications/landfill-tax-send-your-online-return-lt100>) using your Government Gateway account. If you do not already have an account you can [apply as an organisation or an agent](https://www.tax.service.gov.uk/government-gateway-registration-frontend/choose-your-account?continue=%2Fforms%2Fform%2Flandfill-tax-application-for-registration%2Fnew&origin=unknown) (<https://www.tax.service.gov.uk/government-gateway-registration-frontend/choose-your-account?continue=%2Fforms%2Fform%2Flandfill-tax-application-for-registration%2Fnew&origin=unknown>) whichever is appropriate. Towards the end of each accounting period we'll send you a Notice to File to remind you to go to your HMRC account, complete the return and send it in online.

A return will normally cover a 3 month period and, if you are VAT registered, this period may or may not be the same as your VAT Return period. You may apply to vary your return periods either at the time of sending your application to

register or subsequently. You should write to us with your request. If you are applying for Landfill Tax registration, you should send your request with your application to register. If we feel that a risk to the revenue exists we may need you to send monthly returns.

This section applies only to registered landfill site operators. For tax which becomes due on a disposal at an unauthorised site please see [Section 24](#) of this notice.

17.2 What the return looks like

A copy of the return and completion notes forms [LT100 Landfill Tax Return \(/government/publications/landfill-tax-example-return-lt100\)](#) and [LT100 Notes \(/government/publications/landfill-tax-example-return-lt100\)](#) are contained in [Section 23](#).

Each return will show the date by which it must be filed and payment made (the due date). Unless you are on non-standard accounting periods, the due date is the last working day (excluding any weekends or public holidays) of the month following the end of the return period. The due date will not be affected by the payment method you choose.

17.3 The value for VAT

This is the total invoice value including any amounts charged to customers to cover the cost of Landfill Tax.

17.4 How to pay

Payment should be made by one of the following methods:

- Direct Debit
- approve a payment through your online bank account
- CHAPS, Faster Payment or Bacs
- Bank Giro
- cheque — make your cheque payable to 'HMRC only' and write your Landfill Tax reference number on the back, you should put a line through any spaces on the 'pay' line — the payment should relate solely to your Landfill Tax liability and should be included with your return form

If you wish to pay by Bank Giro or Direct Debit, you should contact us at the address in [paragraph 16.5](#).

17.5 Paying in euro

You can pay us in euro, including arrears of tax. However, your returns and declarations must be made in sterling and all our repayments will be made in sterling.

17.6 Further information about how to pay Landfill Tax

There are more details about [how to pay Landfill Tax](https://www.gov.uk/guidance/pay-landfill-tax) (<https://www.gov.uk/guidance/pay-landfill-tax>).

18. Records

18.1 What records to keep

You must be able to demonstrate, from the records you keep, that the amount declared on your Landfill Tax Return is your correct tax liability. As well as waste material received at your site you need to keep records of non-waste materials brought in for site engineering.

You will need to keep the following records:

Landfill Tax account - this is your quarterly summary of total Landfill Tax due, detailing any credits of tax and any adjustments.

Information area account - see [paragraph 11.5](#) for details of the records you must keep if you operate an information area.

Record of credits - see [paragraph 13.2](#) for details of records that must be kept if you claim a credit of tax on material removed on instructions from the environmental regulator because its presence breaches your licence or permit.

See [paragraph 14.2](#) for details of records that must be kept for re-use, recycling or incineration.

Bad debt relief account - if you claim bad debt relief you must maintain a separate bad debt account (see [paragraph 12.2](#) for details of what a bad debt account must show).

Contributions to environmental bodies - if you make contributions to an approved EB and claim tax credit you must maintain the records detailed in [paragraph 15.2](#).

Invoices - you need to keep copies of all invoices and other accounting documents that you issue or receive. Sites not using weighbridges - see [paragraphs 9.4.3](#), [9.5.3](#) and [9.6.2](#) for details of records that must be kept if you operate a specified method for calculating the weight of the material. If you have agreed a bespoke method with us, the records that must be kept will be detailed in your letter of approval.

Other records:

- business and accounting records
- waste transfer notes and other records of materials brought onto or removed from the landfill site
- all credit or debit notes, and similar documents, issued or received by you
- if applicable, site surveys and chemists' analyses of materials received for disposal
- the total tonnage of material you accept for landfill disposal, with separate entries for standard-rated, lower rated and exempt materials
- if applicable, a record of loads accepted under each authorisation to receive material under the former exemption for contaminated land
- any other documents required by this notice or any other notice published by us

You must also keep these records from the date of your registration.

18.2 How long you must keep records

With the exception of the bad debt account (which you need to preserve for 5 years), you will need to preserve your Landfill Tax records for 6 years. This includes waste transfer notes even though environmental law only requires their preservation for 2 years. If, however, this causes you storage problems, involves you in undue expense or causes you other difficulties, you can ask us if you can preserve some of your records for a shorter period. You should always seek our agreement before destroying any of your records if they are less than 6 years old.

18.3 How to store records

As long as your records meet the requirements we lay down you can keep them in whatever format - paper and/or electronic - that you prefer, for example:

- computer hard drive
- magnetic tape
- flash drive or memory stick
- CD or DVD

Whatever format you decide on, you must make sure that your records are easily accessible to us when we visit. If you keep your records on a computer and you upgrade to a new computer system which is not compatible with your old system, you must make sure that the records held on your old system remain accessible for up to 6 years. If this is not possible, then you must make paper copies.

18.4 When to produce your records

You must be able and prepared to make your records available to us when we ask to see them. You must also provide any information we request about your taxable activities. We will occasionally visit your premises to audit your records, your accounting systems and your business. We will usually make such visits by appointment, at a time that is convenient for you.

19. Errors found in records

19.1 If there are errors in your Landfill Tax records

Where you find that your Landfill Tax records contain errors, you will need to correct them. Where an error has led to a mis-declaration on a Landfill Tax Return you have already sent to us, you can correct the error by following [paragraph 19.3](#).

If you deliberately fail to correct an under-declaration of Landfill Tax, you may be liable to a civil penalty for deliberate inaccuracy or criminal prosecution. For more information on the inaccuracy penalty, please see [paragraph 20.3](#). For more information on criminal penalties, see [paragraph 20.2](#).

19.2 If you record or calculate your Landfill Tax incorrectly

If you discover you have recorded an entry in your business records incorrectly and you have not yet completed your Landfill Tax account or return for the period in which you made the error then you can correct the error by amending your records. Simply keep a clear note to show the reason for the error, and include the correct Landfill Tax figure in your Landfill Tax account for the same period. (The correct Landfill Tax figure will then work its way through to your Landfill Tax Return, as normal.)

If you discover you have recorded an entry in your business records incorrectly and you have already sent us your return then you will need to correct the error as stated in [paragraph 19.3](#).

19.3 Correcting Landfill Tax errors on a return already submitted

If on any of your previous returns you declared the wrong amount of tax, you can include errors of £10,000 or less in box 2 (under-declarations) or box 4 (over-declarations) of your Landfill Tax Return (see [paragraph 14.1](#)). You can also include errors above £10,000 up to a maximum limit of £50,000, provided the errors are not over 1% of the box 6 turnover figure (before correction) of your VAT Return for the return period in which you are making the correction. If you are not VAT registered the limit is £10,000.

If the net amount for box 2 or box 4 of the return is over these limits or you have made a deliberate error, do not include the amount on this return. Instead you must notify us of an error correction in writing and send the error correction notification to the address in [paragraph 16.5](#). You must set out the amount of the error(s), what accounting period(s) it/they relate to and explain how the error(s) occurred. Under-declarations and over-declarations should be shown separately. We will then write to you telling you how much tax you owe and how to pay.

You must make any corrections within 4 years of the accounting period in which the error was made. If you do not correct your errors or follow the correct procedures for correcting errors you may be liable to a penalty (see [paragraph 20.3](#)).

19.4 What if the errors mean that you've overpaid tax

If, because of past errors, you believe that you have overpaid tax you may make a claim to us for this tax incorrectly paid subject to the conditions set out below.

Claims can be made in 2 ways: by adjustment to the current Landfill Tax Return or by submitting a written claim to us.

Where you are registered for VAT, you may make an adjustment to your current Landfill Tax Return, but the value of the errors must not exceed the greater of:

- £10,000
- 1% of the box 6 figure on your VAT returns for the return period of discovery, subject to an upper limit of £50,000

If you are not liable to be registered for VAT there is a single error limit on the current Landfill Tax Return of £10,000.

Where the errors exceed these limits, you should submit a written claim to us (in these cases the errors must not be corrected through your returns). In any case, it is open to you not to seek a repayment through an adjustment to your Landfill Tax Return but instead by means of a written claim.

A written claim should include the following information:

- a statement of the amount being claimed
- the method of calculation, in as much detail as possible

The following information should also be included to substantiate your claim:

- the reason for your claim
- the prescribed accounting periods in respect of which your claims are being made, allocating amounts to periods
- the dates on which any overpayments, over-declarations or under-claims were made and, if the overpayment was made relating to an assessment or voluntary disclosure, the date on which the assessment or disclosure was made
- details of all documents, schedules, and so on used in support of your claim along with:
- a claim for statutory, simple interest (where you believe you are entitled to make one)
- your bank account name, number and sort code (where you wish a repayment to be credited to your bank account)

We are not liable to repay any amount of tax paid to us more than 4 years before the making of the claim. Contributions to environmental bodies made as a result of any overpayment of tax will be taken into account and credits in

respect of such contributions will not operate to reduce the amount of tax that can be claimed.

Otherwise, claims will be paid or credited on a net basis, that is, those amounts paid to us. If, for instance, in a given accounting period the tax due to us was reduced, because you subsequently claimed a credit in respect of bad debts or other credits, the amount of tax you claim should be reduced accordingly.

20. Penalties and interest

For penalties and interest relating to disposals at unauthorised sites please refer to [Section 24](#) of this notice.

20.1 Compliance checks

HMRC has a statutory duty to ensure that correct Landfill Tax amounts are declared. We do this by carrying out risk-based compliance checks. Where we find something wrong we will explain why and work with you to put it right.

If you're due to pay us some money we will tell you how to pay. You may also have to pay interest and any penalties that are due. Understanding how HMRC penalties work can help you to avoid them. You can find more information in [CC/FS1a General information about compliance checks](https://www.gov.uk/government/publications/general-information-about-compliance-checks-ccfs1a) (<https://www.gov.uk/government/publications/general-information-about-compliance-checks-ccfs1a>).

If we owe you some money, we will normally repay you or credit your account. In some cases we will also pay interest.

HMRC also have statutory powers to share information with the environmental regulators to assist in the performance of our duties. We therefore work closely with the environmental regulators to target risk and tackle avoidance and non-compliance.

We also act on any information received by the public about possible criminal offences, regulatory breaches, or non-compliance by a third party. If you have any such information, you should contact the the report fraud online service or 0800 788 887.

20.2 Criminal offences

Unfortunately some taxpayers deliberately try to pay too little or reclaim too much Landfill Tax. When we think this may have happened we have to investigate the matter. If you are found guilty of a criminal offence you may be subject to penalties laid out in Finance Act (FA) 1996, Schedule 5, Part IV.

These are:

- on summary conviction, a fine of up to the statutory maximum (£20,000) or of 3 times the amount of tax, whichever is the greatest and/or up to 6 months in prison
- on conviction on indictment, an unlimited fine and/or up to 7 years in prison

20.3 Civil Penalties

There are a range of civil penalties which HMRC can apply. These are summarised as follows:

Penalty	Legislation	Amount
Late/failure to register	FA08, sch 41, paragraph 1	Up to 100% of potential lost revenue
Inaccuracy in a return or documentation	FA07, sch 24, paragraph 1	Up to 100% of potential lost revenue
Inaccuracy attributable to another person	FA07, sch 24, paragraph 1A	Up to 100% of potential lost revenue
Failure to notify HMRC of an under-declaration	FA07, sch 24, paragraph 2	Up to 100% of potential lost revenue
Failure to make records	FA96, sch 5, paragraph 22(1) (b)	£250 initial then £20 daily
Failure to keep records	FA96, sch 5, paragraph 22(3)	£250
Failure to comply with an information notice	FA08, sch 36, paragraph 39 and 40	£300 initial then £60 daily

Penalty	Legislation	Amount
Late/failure to deregister	FA96, sch 5, paragraph 21(3)	£250
For breach of regulation	FA96, sch 5, paragraph 23(1)	£250
For breach of walking possession only in Northern Ireland	FA96, sch 5, paragraph 24	Equal to half of the tax due

20.3.1 If you fail to tell HMRC that you should be registered for Landfill Tax

As a landfill site operator there are certain circumstances that affect your liability to tax that you must tell us about, and you must do so within certain time limits. If you do not do this, we call this ‘failure to notify’. You must tell us when you first become liable to tax or carry out (or intend to carry out) a taxable activity.

If you fail to notify HMRC of any of your obligations, as well as having to pay any tax due, you may be liable for a penalty. The more you tell HMRC and help to establish the amount of tax due, including access to your records, the more the penalty can be reduced.

You can find more information on how this penalty is calculated (or how it may be reduced) in [CC/FS11 Compliance checks: penalties for failure to notify \(https://www.gov.uk/government/publications/compliance-checks-penalties-for-failure-to-notify-ccfs11\)](https://www.gov.uk/government/publications/compliance-checks-penalties-for-failure-to-notify-ccfs11).

For further information about failing to register as a landfill site operator see [Section 24](#) of this notice.

20.3.2 If you submit an inaccurate return

As a landfill site operator we will charge you a penalty if you submit a return that contains an inaccuracy, and the inaccuracy:

- leads to an understatement of tax, a false or inflated statement of loss or a false or inflated claim for repayment of tax
- was careless or deliberate

If we discover that you have understated the tax due or made a false or inflated claim for repayment of tax on your return you may be liable to pay a penalty based on a percentage of the potential lost revenue up to 100%.

You can find more information on how this penalty is calculated (or how it may be reduced) in [CC/FS7a Penalties for inaccuracies in returns or documents](#)

<https://www.gov.uk/government/publications/compliance-checks-penalties-for-inaccuracies-in-returns-or-documents-ccfs7a>).

20.3.3 If you cause a site operator to submit an inaccurate return or document

Anyone within the waste industry who deliberately gives false information to or deliberately withholds information from a landfill site operator causing them to submit an inaccurate return may also be liable to a penalty. For you to be liable to a penalty the relevant inaccuracy must lead to an understatement of tax, a false or inflated statement of loss or a false or inflated claim for repayment of tax. The maximum penalty for causing an inaccuracy in a taxpayer's return is 100% of the potential lost revenue.

20.3.4 If you get an assessment that's too low

HMRC may send you an assessment showing the tax we believe is due based on the return you have submitted or a central assessment if we have not received a return. If the amount of tax we have assessed is less than the amount that should have been shown on your return, our assessment is an 'under-assessment' because it is too low. We may charge you a penalty for an under-assessment if:

- we send you an under-assessment
- you do not tell us that it was too low within 30 days of the date of the assessment

You can find out more about how this penalty is calculated (or how it may be reduced) in [CC/FS7b Penalties for not telling HMRC about an under-assessment](https://www.gov.uk/government/publications/compliance-checks-penalties-for-not-telling-hmrc-about-an-under-assessment) (<https://www.gov.uk/government/publications/compliance-checks-penalties-for-not-telling-hmrc-about-an-under-assessment-ccfs7b>).

20.3.5 If you fail to make records

If you're involved, in any capacity, with any landfill disposal (for example, as a site operator, waste haulier or waste producer) you must make records as required. Failure to do so will render you liable to a penalty of £250. If you continue to fail to comply you are liable to a penalty of £20 for each day after the date that the initial penalty was imposed.

20.3.6 If you fail to keep records

If you're involved, in any capacity, with any landfill disposal (for example, as a site operator, waste haulier or waste producer) you must make records as required. Failure to do so will render you liable to a penalty of £250.

20.3.7 If you fail to produce information and records to HMRC

If you're involved, in any capacity, with any landfill disposal (for example, as a site operator, waste haulier or waste producer) you must, if required by us, furnish information and produce documents relating to the disposal. We can require you to provide us with information and/or to produce documents by way of a written notice called an information notice.

If you do not provide us with all the information requested in the notice by the due date, we will charge you a £300 initial penalty. If you still do not provide the required items, we may then charge you daily penalties of up to £60 a day until you do. You will not be liable to a penalty however, if you can satisfy us (or, on appeal, a Tribunal) that you have a reasonable excuse for the failure.

It is a criminal offence to conceal, destroy or otherwise dispose of any document we have asked for, or to arrange for it to be concealed, destroyed or disposed of.

20.3.8 If you fail to notify HMRC that you're no longer liable to be registered

You must notify us in writing within 30 days of the date on which you cease to have the intention to make taxable disposals. Failure to do so will render you liable to a penalty of £250.

20.3.9 If you breach the regulations

Breaches of regulations other than those specified above will make you liable to a penalty of £250. You will not be liable to a penalty, however, if you can satisfy us (or, on appeal, a Tribunal) that you have a reasonable excuse for the failure.

20.3.10 If you breach a walking possession agreement

If you fail to pay any tax due, or any amount recoverable as tax due, a bailiff or an officer of HMRC may visit your premises and take control of goods, for example, equipment and vehicles. This procedure allows us to remove and sell your possessions if a debt remains unpaid. Provided that you give a written undertaking not to remove or allow the removal of those possessions, we may agree to leave them in your custody and to delay their sale. This is called a walking possession agreement. If you breach the agreement, you may render yourself liable to a penalty equal to half the tax due (or any amount recoverable as tax due).

You will not be liable to a penalty, however, if you can satisfy us (or, on appeal, a Tribunal) that you have a reasonable excuse for the failure.

20.4 Interest

In addition to any penalty you will be liable to interest from the date on which the tax was due for payment until the day before the date shown on the assessment documentation. If you fail to pay this assessment on time you will also be liable for penalty interest for the period from the day the assessment is notified until the day before the outstanding amount is paid in full.

20.4.1 When we will pay you interest

If we make an error which results in you paying too much tax, we are liable to pay you interest. You must apply in writing to us within 4 years of the date we authorised payment of the amount you are claiming interest on.

20.4.2 Penalty interest

If you do not pay tax due on a return or any assessed tax, penalty or interest on time, you are liable to penalty interest on the amount involved. The rate of penalty interest is 10 percentage points higher than the normal interest rate and is compounded monthly while the debt remains unpaid.

20.5 Error corrections

If you make errors over the limits described in [paragraph 19.3](#) or you make any deliberate error you must notify us about your error. You may be liable to an inaccuracy penalty if your error is careless or deliberate.

You may be charged interest from the date at which the tax was due for payment until the day before it was paid in full. You may include cumulative net under-declarations from previous returns of amounts not exceeding £10,000 or the limit described in [paragraph 19.3](#) on your return without incurring interest.

If you make a careless error or an error despite taking reasonable care you may include the error in your next return provided it is within the limit described in [paragraph 19.3](#).

20.6 Reasonable excuse

For some penalties legislation provides that a taxpayer is not liable to a penalty where it is shown he has a reasonable excuse. A reasonable excuse, relied on by a taxpayer may be considered by HMRC or a tribunal.

20.6.1 What's not a reasonable excuse

A reasonable excuse cannot arise where:

- there are insufficient funds for paying any amount
- any other person is relied on to perform any task
- there is a non-deliberate failure to notify where the person had a reasonable excuse and the excuse has ceased

You will be expected to remedy any failure without unreasonable delay once your excuse has ceased.

20.7 Mitigation of penalties

HMRC or a tribunal have the power to mitigate penalties under FA96, Sch 5 (listed at [20.3](#)). If a person can satisfy us or a tribunal that there is a reasonable excuse for any breach, failure or other conduct which resulted in the penalty being assessed, this may be taken into account when considering mitigation.

20.8 Special reduction

When considering penalties for failure to notify, inaccuracies and information powers we will consider if there are any special circumstances which may result in a lower penalty being due. You must tell us of any such circumstances.

20.9 Security for the tax

HMRC may require a registrable person to provide security for payment of the tax as a condition of carrying out taxable activities. We will only do this where we believe that it is necessary for the protection of the revenue. The amount of security will be based on to the amount of tax estimated to be at risk.

We will normally accept security in the following forms:

- cash or bankers draft
- a performance bond from an approved financial institution which is payable on demand
- joint bank or building society account

Please note: a performance bond must be signed and witnessed by an authorised person on behalf of the financial institution and an officer of HMRC.

Further information about the circumstances where we may require security and the accepted forms of security is available in [Tax deposits and bonds \(https://www.gov.uk/tax-deposits-and-bonds-employers-and-traders\)](https://www.gov.uk/tax-deposits-and-bonds-employers-and-traders).

Where you have been required to provide security, and do not do so, it is a criminal offence to carry out taxable activities.

21. Reviews and appeals

21.1 Request a review of or appeal a decision

Our review and/or appeal procedure is available to anyone who is, or will be affected by a decision covered by [paragraph 21.2](#). This could be, for example, an operator of a landfill site, or an EB.

21.2 Scope of the review/appeal procedure

The review, and/or the appeal, procedure is available for any of the following decisions:

- to register you or cancel your registration
- as to whether tax is chargeable in respect of a disposal or as to how much tax is chargeable
- as to whether you are entitled to a credit of tax or how much any credit should be
- to revoke the approval of an environmental body that fails to comply with its requirements under the Landfill Tax Regulations 1996
- to assess you for under-declared tax due and the amount of such an assessment (normally you must file the tax return and pay the disputed tax before any appeal can be heard by the Tribunal, if paying the tax would cause you hardship you may ask us not to collect the tax while the appeal is continuing - if you think this applies you should tell us)
- to refuse your application for a divisional registration
- as to whether you have met the conditions laid out in a special method for calculating weight
- to withdraw from you a special method for calculating weight
- to refuse your claim for repayment of tax

- as to your liability to, or the amount of, any civil penalty
- as to your liability to pay, or the amount of, any interest or penalty interest
- to require you, as a condition of trading, to give us security for the payment of any tax which is or may become due from you
- as to your liability to pay interest or the amount payable
- to assess you for an amount that we repaid to you in error
- as to whether a person is a ‘controller’ of a landfill site
- as to whether a ‘controller’ is liable to pay any amount, not entitled to an allowance, or the amount of any liability or any allowance

21.3 More information about reviews and appeals

Factsheet [HMRC 1 HM Revenue and Customs decisions - what to do if you disagree \(/government/publications/hm-revenue-and-customs-decisions-what-to-do-if-you-disagree\)](#) gives more information about review and appeal rights.

22. Example of a completed landfill invoice

(referred to in [Sections 10](#) and [11](#) (<https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#information-areas>) of this notice)

Site Operator
4 Boxes Landfill Site
Holly Lane
Westford
XX1 2XX

To:	Landfill Tax Registration no: 01010 0151 03030
A Customer	
Truck Hire	VAT registration no: 010 0151 03
Ridgeway	Invoice No: SW 34
Westford, XX1 3YY	Date of issue: 31.04.2012

Date of disposal			£
18.04.2012	Municipal waste Y664 TRL 5 tonnes	Charges	125.00
18.04.2012	Inert waste Y663 YGR 7.5 tonnes	Charges	187.50
	5 tonnes @ £64 per tonne	Landfill Tax (standard rate)	320.00
	5 tonnes @ £2.50 per tonne	Landfill Tax (lower rate)	12.50
	mining waste @ 2.5 tonnes	Landfill Tax (exempt)	0.00
		Net total	645.00
		VAT @ 20%	129.00
		Total	774.00

The Landfill Tax on this invoice is not recoverable as VAT input tax.

23. Landfill Tax Return and completion notes

Form [Landfill Tax: example return \(LT100\)](https://www.gov.uk/government/publications/landfill-tax-example-return-lt100)
(<https://www.gov.uk/government/publications/landfill-tax-example-return-lt100>) for
Landfill Tax Return and [Landfill Tax return notes \(LT100 Notes\)](#)

[\(/government/publications/landfill-tax-example-return-lt100\)](/government/publications/landfill-tax-example-return-lt100) will help you complete your return.

24. Landfill Tax and unauthorised sites

24.1 Changes from 1 April 2018

From 1 April 2018, Landfill Tax is due on disposals of material at unauthorised sites in England and Northern Ireland.

This also applies to disposals made prior to 1 April 2018, which are still on the site on 1 April 2018.

The disposal of certain prohibited items is also taxed as a disposal if at an unauthorised landfill site from 1 April 2018.

24.2 What is an unauthorised site

An unauthorised site is any site or area of land that should have a permit or licence (as listed in section 2.3 of this notice) but does not.

No permit or licence is required in the case of material that for the purposes of environment legislation:

- is not waste
- has been through a recovery operation (including recycling) and meets end of waste criteria

24.3 Disposals at unauthorised sites

Section 2 sets out that a disposal at an unauthorised site is taxable. To determine whether a person has made a disposal at an unauthorised site, we'll consider objectively on the basis of all of the evidence whether the material has been disposed of, including:

- the nature of the material

- the location where the material is deposited
- the manner in which the material was deposited

The same considerations apply to deciding whether a person has knowingly caused or knowingly permitted someone else to make a taxable disposal.

When assessing whether excavated materials can be directly used at another site, including after treatment, the Definition of Waste: Code of Practice (DoW:CoP) sets out guidance for the development industry to follow. Compliance with this guidance is good practice and is taken into consideration when determining whether there has been a disposal.

Evidence such as suitable construction materials being used in compliance with the conditions of planning permission may, where relevant, also be taken into consideration alongside the regulatory requirements outlined in section 24.4.

In the case of the temporary storage of material, alongside any regulatory requirements, we may also take into account evidence that the material will not be stored for longer than:

- 1 year and is destined for disposal elsewhere
- 3 years and is destined for recovery or treatment

24.4 What are not taxable disposals at unauthorised sites

Operations are not taxable disposals if they are compliant with either:

- an exemption from the requirement for a waste permit
- a regulatory position statement

Before making a disposal, check the most current version of the guidance. If the operation ceases to be compliant, then at that point, a taxable disposal may occur.

Disposals at a 'relevant regulated facility', other than a landfill site, are not taxable where the operator holds an environmental permit and the disposal is undertaken as part of the operation of that facility. Disposals outside the permitted area may be taxable.

A relevant regulated facility is any site that is operated as any of the facility types listed in [regulation 8\(4\) of the Environmental Permitting \(England and Wales\) Regulations 2016](#) (<https://www.legislation.gov.uk/ukxi/2016/1154/regulation/8/made>), which include a:

- waste operation, such as a transfer station or treatment facility

- small waste incineration plant
- mining waste operation
- medium combustion plant
- specified generator

24.5 Disposals that are banned from authorised landfill sites

In addition to material that should be disposed of at an authorised landfill site, disposals of material that are banned from such sites are also taxable when made at an unauthorised site. See [Dispose of waste to landfill: Banned waste \(https://www.gov.uk/guidance/dispose-of-waste-to-landfill\)](https://www.gov.uk/guidance/dispose-of-waste-to-landfill).

24.6 Who is liable for Landfill Tax on a disposal at an unauthorised site

When a taxable disposal at an unauthorised site has been identified, the following persons may be jointly and severally liable for the tax:

- the person who actually makes the disposal
- any person who knowingly causes or knowingly facilitates the disposal to be made

When determining the persons who may have knowingly caused or knowingly permitted the disposal to be made, the following persons may be considered, but not limited to:

- the waste broker or dealer involved in the disposal
- the waste haulier involved in the transport of the waste to the unauthorised site
- the landowner
- the waste producer
- any company officer

24.7 Knowingly causing or knowingly facilitating a disposal to be made

A person can show that they did not knowingly cause or knowingly permit a disposal at an unauthorised site if they take all reasonable steps to ensure that a disposal at an unauthorised site does not happen. We intend to consider the criteria set out in the Defra [Waste Duty of Care Code of Practice](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/506917/waste-duty-care-code-practice-2016.pdf) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/506917/waste-duty-care-code-practice-2016.pdf). For Northern Ireland, the Department of Agriculture, Environment and Rural Affairs publishes their [Waste Management The Duty of Care - A Code of Practice](https://www.daera-ni.gov.uk/publications/waste-management-duty-care-code-practice) (<https://www.daera-ni.gov.uk/publications/waste-management-duty-care-code-practice>).

We expect a person to:

- make reasonable checks that the next waste holder is authorised to take the waste material
- ask the next waste holder where they are going to take the material and obtain proof if possible
- provide an accurate description of the material when it is transferred to another person
- as a company director or partner, be directly engaged or responsible for decisions made regarding the disposals of material by that business
- as a landowner, ensure that any lease or rental agreements state clearly what the premises or land may or may not be used for
- as a corporate body, to include risk management procedures within your company's risk assessment to take steps to prevent criminal facilitation of Landfill Tax evasion through your business

24.8 Who is a company officer and when they may be liable for the tax

A company officer has a different definition depending on whether it is an incorporated business or otherwise.

For incorporated businesses, this may include a the director, manager, secretary, chief executive or a member of the committee of management, or a person purporting to act in such a capacity.

For unincorporated associations, this may include an officer of the association, or a member of its governing body, or a person purporting to act in such a capacity.

For a company officer to be held liable for the tax, we would need to be satisfied that they were knowingly involved or permitted the disposal, as with any other similar party in relation to the unauthorised disposal.

24.9 What our officers will do at an unauthorised site

To establish whether there is a taxable disposal at an unauthorised site, officers may visit the site to undertake an inspection of the disposal and any associated records. This will include identifying the location and quantity of material as well as speaking to any persons who may have knowledge of when the material was deposited, how it arrived there and any other information which may help to determine who is responsible.

24.10 Calculating the tax for disposal at an unauthorised site

The tax is chargeable by weight; however, unlike at authorised landfill sites, only the standard rate will apply and no credits will be available. Please see the table in [Section 3.1](#) for the appropriate tax rate.

24.11 Calculating the weight of the unauthorised disposal

The weight of material will be determined by reference to the volume of the disposal, with 2 methods available for determining the volume of material.

Firstly, where accurate and reliable records are maintained these may be used to determine the weight or volume of material that has been deposited on the site.

Where we cannot use records, we will use a reasonable method of calculation which will be decided on a case-by-case basis. This may include, but is not limited to:

- in most cases, use of standard geometry to measure the dimensions of the disposal
- for irregular or unevenly distributed loads of material we will estimate as a pyramid, or similar prism - the height of this prism will be estimated by measurements of the highest visible peak
- where material is packed or stored in standard units, the measurement of one unit will be multiplied by an estimation of the total number of similar units on site
- aerial surveys such as LIDAR, or use of a surveyor or professional

When the volume of material has been estimated, it will be multiplied by the conversion factor 1.5 to determine the weight.

We will include all constituents of the disposal and will not discount any of the disposal contents such as water weight.

Records from any other source may also be used to determine the weight of the material, along with information provided to us from an environmental regulator such as the Environment Agency in England or Northern Ireland Environment Agency in Northern Ireland.

Where there is evidence that any of the deposited waste has been removed to another unauthorised site, the weight of that material may also be added to the volume calculated at the time of estimation.

24.12 Notifying the tax liability and calculating penalties

When a tax liability has been identified, we will write to the persons liable letting them know about this.

This will be in the form of a tax assessment. Alongside the assessment, we will provide information:

- identifying the land where the disposal was made
- indicating the date on which the disposal was made or deemed to have been made
- explaining why we are holding you liable to pay the tax
- describing the methods used to calculate the amount of tax

Alongside the tax liability, you may also be charged a penalty which can be up to 100% of the tax due. We can reduce the amount of any penalty we charge you depending on our view of how much assistance you gave us.

We refer to this assistance as the 'quality of disclosure' or as 'telling, helping and giving'. Examples of telling, helping and giving include:

- telling us about, or agreeing that there's something wrong and how and why it happened
- helping us by replying to our enquiries quickly
- giving us access to documents we've asked for without unnecessary delay

Unfortunately, there may be circumstances where it is appropriate for criminal action to be taken in relation to Landfill Tax. When we think this is the case we will investigate the matter. If you are found guilty of a criminal offence you may be subject to penalties laid out in Finance Act (FA) 1996, Schedule 5, Part IV.

These are:

- on summary conviction, a fine of up to the statutory maximum (£20,000) or of 3 times the amount of tax, whichever is the greatest and/or up to 6 months in prison
- on conviction on indictment, an unlimited fine and/or up to 7 years in prison

You may wish to appeal either the tax liability or penalty. [Section 21](#) of this notice gives more detail of what you should do if you wish to appeal any assessment raised by HMRC.

24.13 What to do if you become aware of a disposal at an unauthorised site

If you have information about or become, knowingly or unknowingly, concerned in material being disposed of to an unauthorised site, you must pass that information to HMRC without delay. You should contact [Report excise fraud online \(https://www.tax.service.gov.uk/shortforms/form/CusConf_InformB\)](#) or phone 0800 788 887.

This includes where you, as a landowner, become aware that disposal of material has taken place on land or premises that you own and/or lease which is not authorised for waste disposal.

24.14 When we can publish names of those penalised

We can publish the names of any person that we assess to pay Landfill Tax on a disposal of material made at an unauthorised site, along with the address of any place used by persons for making disposals or addresses where persons operate their business.

We will only do this where the assessment in question is no longer subject to an appeal.

24.15 How to tell us about an unauthorised disposal

Disposals made at unauthorised sites in England and Northern Ireland before 1 April 2018 are liable for Landfill Tax if the material remains on the site on or after this date; however, if you tell us about the disposals at unauthorised sites you have been involved in before 1 May 2018, you will not be liable for a Landfill Tax penalty.

To tell us that you need to pay Landfill Tax as a result of these changes, write to the following address and quote reference 'BT-NRU-ENVIRONMENTAL' or [contact us \(https://www.gov.uk/government/organisations/hm-revenue-customs/contact/landfill-tax\)](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/landfill-tax):

HMRC
Excise Processing Teams
BX9 1GL

In your letter you must tell us:

- where the unauthorised disposal was made
- the type and weight of the material that was disposed of
- your name, address and contact telephone number

If you are telling us about the Landfill Tax that is owed on behalf of a company, you should tell us the company registration number. We may need to ask you for more information.

Your rights and obligations

For an explanation of what you can expect from HMRC and what HMRC expects from you, read [Your Charter \(https://www.gov.uk/hmrc/your-charter\)](https://www.gov.uk/hmrc/your-charter).

Your comments or suggestions

If you have any comments or suggestions to make about this notice, please write to:

HMRC Landfill Tax Policy Team
4th Floor
Trinity Bridge House
2 Dearmans Place
Salford
M3 5BS

This address is not for general enquiries.

For your general enquiries please phone the [HMRC Excise Helpline \(https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/excise-)

[enquiries](#)).

Putting things right

If you're unhappy with HMRC's service, please contact the person or office you have been dealing with. They will try to put things right.

If you're still unhappy, find out [how to complain to HMRC](https://www.gov.uk/guidance/complain-to-hm-revenue-and-customs) (<https://www.gov.uk/guidance/complain-to-hm-revenue-and-customs>).

How we use your information

Find out [how HMRC uses the information we hold](https://www.gov.uk/government/organisations/hm-revenue-customs/about/personal-information-charter) (<https://www.gov.uk/government/organisations/hm-revenue-customs/about/personal-information-charter>) about you.

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