STATUTORY INSTRUMENTS

2009 No. 1929

LANDFILL TAX

The Landfill Tax (Prescribed Landfill Site Activities) Order 2009

Made - - - -	*21st July 2009*
Laid before the House of Commons	*23rd July 2009*
Coming into force - -	*1st September 2009*

Approved by the House of Commons

The Treasury make the following Order in exercise of the powers conferred by section 65A of the Finance Act 1996(**a**).

Citation and commencement

1. This Order may be cited as The Landfill Tax (Prescribed Landfill Site Activities) Order 2009 and comes into force on 1st September 2009.

Interpretation

2. In this Order—

"cell bund" means a structure within a disposal area which separates units of waste;

"disposal area" means any area of a landfill site where any landfill disposal takes place;

"hard standing" means a base within a landfill site on which any landfill site activity(**b**) such as sorting, treatment, processing, storage or recycling is carried out;

"haul road" means any road within a landfill site which gives access to a disposal area;

"screening bund" means any structure on a landfill site (whether below or above ground) put in place to protect or conceal any landfill site activity or to reduce nuisance from noise.

Prescribed landfill site activities

3.—(1) The following landfill site activities are prescribed for the purposes of section 65A of the Finance Act 1996 (activities to be treated as disposals):

(a) the use of material to cover the disposal area during a short term cessation in landfill disposal activity;

(b) the use of material to create or maintain a temporary haul road;

(c) the use of material to create or maintain temporary hard standing;

(**a**) 1996 c. 8; section 65A was inserted by section 119 of and Schedule 60 to the Finance Act 2009 (c. 10) .
(**b**) The term "landfill site activity" is defined by section 65A(9) of the Finance Act 1996.

(d) the use of material to create or maintain a cell bund;

(e) the use of material to create or maintain a temporary screening bund except where the material so used is naturally occurring material extracted from the landfill site in which the temporary screening bund is located;

(f) the temporary storage of ashes (including pulverised fuel ash and furnace bottom ash);

(g) the use of material placed against the drainage layer or liner of the disposal area to prevent damage to that layer or liner;

(h) any other landfill site activity if in relation to that activity –

(i) paragraph 1B of Part 1 of Schedule 5 to the Finance Act 1996(**a**) requires a person to notify or give information, or under regulation 16A of the Landfill Tax Regulations 1996(**b**) a person is required to designate a part of a landfill site as an "information area", give information or maintain a record in respect of the area; and

(ii) that requirement is not complied with.

(2) Paragraph (1) does not apply to any landfill site activity if, or to the extent that, it involves material that is or has been otherwise chargeable to landfill tax or exempted from landfill tax.

Dave Watts
Frank Roy

21st July 2009 — Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1996 c. 8; paragraph 1B of Part 1 of Schedule 5 was inserted by section 119 of and Schedule 60 to the Finance Act 2009(c.10).

(**b**) S.I. 1996/1527, amended by S.I. 2002/1, 2005/759, 2008/1482, 2009/1930; there are other amending instruments but none is relevant. Regulation 16A was inserted by regulation 2 of the Landfill Tax (Amendment) Regulations 2009 (S.I. 2009/1930).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st September 2009, prescribes certain activities which take place on a landfill site for the purposes of section 65A of the Finance Act 1996 (c. 8). The effect of this is that the prescribed activities will be treated as disposals and will be subject to landfill tax.

Article 3(1)(h) provides that material is taxable if requirements for notification or information in paragraph 1B of Part I of Schedule 5 to the Finance Act 1996 or requirements for designation of information areas, provision of information or maintenance of records under regulation 16A of the Landfill Tax Regulations (S.I. 1996/1527) are not complied with. Regulation 16A of the Landfill Tax Regulations will have effect from 1st September 2009.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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