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SCHEDULES

SCHEDULE 60

Section 119

LANDFILL TAX: PRESCRIBED LANDFILL SITE ACTIVITIES

Introduction

1 Part 3 of FA 1996 (landfill tax) is amended as follows.

Prescribed landfill site activities to be treated as disposals

2 After section 65 insert—

“65A Prescribed landfill site activities to be treated as disposals

- (1) An order may prescribe a landfill site activity for the purposes of this section.
- (2) If a prescribed landfill site activity is carried out at a landfill site, the activity is to be treated—
 - (a) as a disposal at the landfill site of the material involved in the activity,
 - (b) as a disposal of that material as waste, and
 - (c) as a disposal of that material made by way of landfill.
- (3) Connected provision may be made by order.
- (4) Provision may be made under this section in such way as the Treasury think fit.
- (5) An order under subsection (1) may prescribe a landfill site activity by reference to conditions.
- (6) Those conditions may, in particular, relate to either or both of the following—
 - (a) whether the landfill site activity is carried out in a designated area of a landfill site, and
 - (b) whether there has been compliance with a requirement to give information relating to—
 - (i) the landfill site activity, or
 - (ii) the material involved in the landfill site activity,including information relating to whether the activity is carried out in a designated area of a landfill site.
- (7) An order under this section—
 - (a) may amend, or otherwise modify, this Part or any other enactment relating to landfill tax, but
 - (b) may not alter any rate at which landfill tax is charged.

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(8) Subsections (5) to (7) do not limit the generality of subsection (4).

(9) In this section—

“connected provision” means provision which appears to the Treasury to be necessary or expedient in connection with provision made under subsection (1);

“designated area” means an area of a landfill site designated in accordance with—

- (a) an order under this section, or
- (b) regulations under Part 1 of Schedule 5;

“landfill site activity” means any of the following descriptions of activity, or an activity that falls within any of the following descriptions—

- (a) using or otherwise dealing with material at a landfill site;
- (b) storing or otherwise having material at a landfill site.”

3 In section 71(7) (orders and regulations), after paragraph (c) insert—

- “(ca) an order under section 65A above which produces the result that a landfill site activity which would not otherwise be prescribed for the purposes of section 65A is so prescribed;
- (cb) an order under section 65A above which amends this Part or any enactment contained in an Act;”.

Material temporarily held

4 Omit section 62 (taxable disposals: regulations about material temporarily held at a landfill site).

Material at landfill sites

5 Part 1 of Schedule 5 (information) is amended as follows.

6 For the heading before paragraph 1 substitute— “ Information: general ”

7 After paragraph 1 insert—

“Information: material at landfill sites

1A (1) Regulations may make provision about giving the Commissioners information relating to material at a landfill site or a part of a landfill site.

(2) Regulations under this paragraph may require a person to give information.

(3) Regulations under this paragraph may—

- (a) require a person, or authorise an officer of Revenue and Customs to require a person, to designate a part of a landfill site (an “information area”), and
- (b) require material, or prescribed descriptions of material, to be deposited in an information area.

(4) Regulations under this paragraph may make provision about information relating to what is done with material.

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(5) Sub-paragraphs (2) to (4) do not prejudice the generality of sub-paragraph (1).”

8 For the heading before paragraph 2 substitute— “ Records: registrable persons ”

9 After paragraph 2 insert—

“Records: material at landfill sites

2A (1) Regulations may require a person to make records relating to material at a landfill site or a part of a landfill site.

(2) Regulations under this paragraph may make provision about records relating to what is done with material.

(3) Sub-paragraphs (2) to (7) of paragraph 2 apply in relation to regulations under this paragraph as they apply in relation to regulations under paragraph 2.

(4) But, in the application of paragraph 2(3)(a) in relation to regulations under this paragraph, the reference to registrable persons has effect as a reference to persons.”

Site restoration

10 Omit section 43C (site restoration).

11 In Part 1 of Schedule 5 (information), after paragraph 1A (inserted by paragraph 7) insert—

“Information: site restoration

1B (1) Before commencing restoration of all or part of a landfill site, the operator of the site must—

- (a) notify the Commissioners in writing that the restoration is to commence, and
- (b) provide such other written information as the Commissioners may require generally or in the particular case.

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

(3) The following are relevant instruments—

- (a) a planning consent,
- (b) a waste management licence, and
- (c) a permit authorising the disposal of waste on or in land.”

Landfill tax returns

12 In section 49(b) (accounting for tax and time for payment), omit “as may be prescribed”.

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Commencement and savings

- 13 (1) The repeal made by paragraph 10 comes into force on 1 September 2009.
- (2) The amendment made by paragraph 11 has effect in relation to restoration of landfill sites commencing on or after 1 September 2009.
- (3) The repeal of section 62 made by paragraph 4, and the repeal in section 49 made by paragraph 12—
- (a) do not affect any regulations made under the repealed provisions before the passing of this Act, and
- (b) do not prevent the powers conferred by the repealed provisions from being used after the passing of this Act to revoke any regulations made under the powers before that time.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)