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STATUTORY INSTRUMENTS

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**2008 No. 2669**

**LANDFILL TAX**

**The Landfill Tax (Material from Contaminated Land) (Phasing out of Exemption) Order 2008**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>8th October 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th October 2008</i>
<i>Coming into force</i>		
<i>for the purposes of articles 1 and 2</i>		<i>15th November 2008</i>
<i>for the purposes of article 3</i>		<i>1st December 2008</i>
<i>for the purposes of article 4</i>		<i>1st April 2012</i>

The Treasury make the following Order in exercise of the powers conferred by sections 46, 71(1) and 71(9) of the Finance Act 1996<sup>(1)</sup>:

**1.**—(1) This Order may be cited as the Landfill Tax (Material from Contaminated Land) (Phasing out of Exemption) Order 2008.

(2) This Order comes into force—

- (a) for the purposes of this article and article 2, on 15th November 2008;
- (b) for the purposes of article 3, on 1st December 2008; and
- (c) for the purposes of article 4, on 1st April 2012.

**2.**—(1) In section 43B(1)(b) of the Finance Act 1996 (application for contaminated land certificate: power to direct applicant to provide information)<sup>(2)</sup>, insert at the end “, within such time as they may direct;”.

(2) The amendment made by paragraph (1) applies in relation to applications made before 15th November 2008 (as well as those made on or after that date).

**3.**—(1) In the Finance Act 1996 —

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(1) 1996 c. 8.  
(2) Section 43B was inserted by S.I. 1996/1529.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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- (a) omit section 43B(1) to (3) (contaminated land: certificates: application, refusal and conditions);
  - (b) in section 54(1)(ba) (review of Commissioners' decisions)(3) for "refuse an application for a certificate under section 43B above, or to withdraw such a certificate;" substitute "withdraw a certificate under section 43B above;" and
  - (c) omit section 54(1)(bb)(4).
- (2) The amendments made by paragraph (1) do not have effect until 1st April 2012 in relation to applications made before 1st December 2008.
4. In the Finance Act 1996, omit—
- (a) section 43A (contaminated land)(5),
  - (b) section 43B(4) to (12) (contaminated land: certificates), and
  - (c) section 54(1)(ba) (review of decision to withdraw certificate).

8th October 2008

*Steve McCabe*  
*Dave Watts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(3) Paragraph (ba) of section 54(1) was inserted by S.I. 1996/1529.  
(4) Paragraph (bb) of section 54(1) was inserted by S.I. 1996/1529.  
(5) Section 43A was inserted by S.I. 1996/1529 and amended by S.I. 2000/1973, 2006/1054 and S.I. 2007/3538, by S.S.I. 2000/323, and by S.I. 2005/3226 (W.238).

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes provision for phasing out the exemption from landfill tax on the disposal at landfill sites of material from contaminated land. The exemption is provided for by sections 43A and 43B of the Finance Act 1996.

Article 1(2) sets out the different dates on which the articles of this Order come into force.

Article 2 comes into force on 15th November 2008. It amends section 43B(1)(b) of the Finance Act 1996 so as to impose a requirement on any applicant for a certificate under section 43B to provide information within such time as the Commissioners for Her Majesty's Revenue and Customs<sup>(6)</sup> direct. Article 2 applies to all applications for a certificate made before 1st December 2008, including those made before 15th November 2008.

Article 3 amends section 43B of the Finance Act 1996 so that certificates under that section can only be obtained if applications are made before 1st December 2008. This Article omits those parts of section 43B and 54(1) of the Finance Act 1996 that relate to applications for certificates under section 43B, refusal of applications and the conditions that may be attached to certificates. Article 3 comes into force on 1st December 2008, save in relation to applications for certificates made before 1st December 2008, when it has effect on 1st April 2012.

Article 4 comes into force on 1st April 2012 and omits section 43A, 43B(4) to (12) and 54(1)(ba) of the Finance Act 1996.

A full and final Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

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(6) Section 70(1) of the Finance Act 1996 defines "the Commissioners" as meaning the Commissioners of Customs and Excise. Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference to the Commissioners of Customs and Excise (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.