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STATUTORY INSTRUMENTS

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**1996 No. 1528**

**LANDFILL TAX**

**The Landfill Tax (Qualifying Material) Order 1996**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>12th June 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>12th June 1996</i>
<i>Coming into force</i>	- -	<i>1st October 1996</i>

Whereas section 42(2) of the Finance Act 1996<sup>(1)</sup> provides for a lower rate of landfill tax to be charged where the material disposed of consists entirely of qualifying material:

Whereas section 42(3) of that Act provides that qualifying material is material for the time being listed in an Order made by the Treasury:

Whereas section 42(4) of that Act requires the Treasury to have regard to the object of securing that material is listed in that Order if it is of a kind commonly described as inactive or inert:

Whereas the Treasury have had regard to that object:

Now the Treasury, in exercise of the powers conferred on them by sections 42(3) and 63(5) and (6) of the Finance Act 1996<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Landfill Tax (Qualifying Material) Order 1996 and shall come into force on 1st October 1996.

2. Subject to articles 3 to 5 below, the material listed in column 2 of the Schedule to this Order is qualifying material for the purpose of section 42 of the Act.

3. The Schedule to this Order shall be construed in accordance with the notes contained in it.

4. The material listed in column 2 of the Schedule to this Order must not be treated as qualifying material unless any condition set out alongside the description of the material in column 3 of that Schedule is satisfied.

5. Where the owner of the material immediately prior to the disposal and the operator of the landfill site at which the disposal is made are not the same person, material must not be treated as qualifying material unless it satisfies the relevant condition.

6. In the case of a disposal at a landfill site in Great Britain, the relevant condition is that a transfer note includes in relation to each type of material of which the disposal consists—

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(1) 1996 c. 8.  
(1) 1996 c. 8.

- (a) a description of the material—
  - (i) which accords with its description in column 2 of the Schedule to this Order, or
  - (ii) where a note contained in that Schedule lists the material (other than by way of exclusion), which accords with that description, or
  - (iii) which is some other accurate description; or
- (b) where the material is water within Group 9 of the Schedule to this Order—
  - (i) the description “water”, and
  - (ii) a description of the material held in suspension which, if that material had been disposed of separately, would comply with the requirements of paragraph (a) above.

7. In the case of a disposal at a landfill site in Northern Ireland, the relevant condition is that any document produced to evidence the transfer of the material includes, in relation to each type of material of which the disposal consists, a description of that material as specified in paragraph (a) or, as the case may be, paragraph (b) of article 6 above.

8. In article 6 above “transfer note” has the same meaning as in the Environmental Protection (Duty of Care) Regulations 1991(2).

*Derek Conway*  
*Simon Burns*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

12th June 1996

## SCHEDULE

Article 2

Column 1 Group	Column 2 Description of material	Column 3 Conditions
Group 1	Rocks and soils	Naturally occurring
Group 2	Ceramic or concrete materials	
Group 3	Minerals	Processed or prepared, not used
Group 4	Furnace slags	
Group 5	Ash	
Group 6	Low activity inorganic compounds	
Group 7	Calcium sulphate	Disposed of either at site not licensed to take putrescible waste or in containment cell which takes only calcium sulphate
Group 8	Calcium hydroxide and brine	Deposited in brine cavity
Group 9	Water	Containing other qualifying material in suspension

*Notes:*

- (1) Group 1 includes clay, sand, gravel, sandstone, limestone, crushed stone, china clay, construction stone, stone from the demolition of buildings or structures, slate, topsoil, peat, silt and dredgings.
- (2) Group 2 comprises only the following—
  - (a) glass;
  - (b) ceramics;
  - (c) concrete.
- (3) For the purposes of Note (2) above—
  - (a) glass includes fritted enamel, but excludes glass fibre and glass-reinforced plastic;
  - (b) ceramics includes bricks, bricks and mortar, tiles, clay ware, pottery, china and refractories;
  - (c) concrete includes reinforced concrete, concrete blocks, breeze blocks and aircrete blocks, but excludes concrete plant washings.
- (4) Group 3 comprises only the following—
  - (a) moulding sands;
  - (b) clays;
  - (c) mineral absorbents;
  - (d) man-made mineral fibres;
  - (e) silica;
  - (f) mica;
  - (g) mineral abrasives.
- (5) For the purposes of Note (4) above—
  - (a) moulding sands excludes sands containing organic binders;
  - (b) clays includes moulding clays and clay absorbents, including Fuller's earth and bentonite;
  - (c) man-made mineral fibres includes glass fibres, but excludes glass-reinforced plastic and asbestos.
- (6) Group 4 includes—
  - (a) vitrified wastes and residues from thermal processing of minerals where, in either case, the residue is both fused and insoluble;
  - (b) slag from waste incineration.
- (7) Group 5—
  - (a) comprises only bottom ash and fly ash from wood, coal or waste combustion; and
  - (b) excludes fly ash from municipal, clinical and hazardous waste incinerators and sewage sludge incinerators.

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

- (8) Group 6 comprises only titanium dioxide, calcium carbonate, magnesium carbonate, magnesium oxide, magnesium hydroxide, iron oxide, ferric hydroxide, aluminium oxide, aluminium hydroxide and zirconium dioxide.
  - (9) Group 7 includes gypsum and calcium sulphate based plasters, but excludes plasterboard.
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## **EXPLANATORY NOTE**

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

Section 42(2) of the Finance Act 1996 provides that material listed in a Treasury Order, termed qualifying material, attracts the lower rate of landfill tax of £2 per tonne (the standard rate is £7 per tonne). For this purpose, section 42(4) requires the Treasury to have regard to listing material if it is of a kind commonly described as inactive or inert. This Order, which comes into force on 1 October 1996, has been made for this purpose.

Article 2 of this Order provides that, subject to the conditions in articles 3 to 5, the material listed in column 2 to the Schedule is qualifying material. Article 3 requires the Schedule to be construed in accordance with the notes contained in the Schedule and article 4 provides that material listed in the Order must not be treated as qualifying material unless any condition set out alongside the description of the material in the Schedule to the Order is satisfied.

Article 5 provides that, except where the owner of the waste is also the owner of the landfill site, material listed in the Order must not be treated as qualifying material unless it satisfies the relevant condition. Article 6 contains the relevant condition for disposals in Great Britain. This is that a transfer note describes the material in the same way as the Schedule, or contains some other accurate description. Water, however, must be indicated both by the term 'water' and a description of the material held in suspension. Article 7 contains the relevant condition for disposals in Northern Ireland (where transfer notes are not currently required) and requires that any document evidencing the transfer includes a description as specified in article 6. Article 8 defines 'transfer note'.

The Schedule lists, in 9 groups, the generic description of the qualifying materials with any conditions listed alongside. Notes to the groups show the materials that comprise the group in its entirety, or are included or excluded. Some groups do not require notes as they comprise individual materials.