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STATUTORY INSTRUMENTS

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**2018 No. 442**

**The Landfill Tax (Disposals of Material) Order 2018**

**Disposals of material at landfill sites**

2.—(1) Material to which paragraph (2) or (4) applies is to be treated as disposed of for the purposes of Part 3 of the Finance Act 1996 where it would not otherwise be so treated.

(2) This paragraph applies to all material placed in a landfill cell except material described in paragraph (3).

(3) Paragraph (2) does not apply to—

- (a) material placed in a landfill cell which forms a layer immediately above the base of that cell and performs the function of drainage;
- (b) a pipe, pump or associated infrastructure inserted into a landfill cell for the purposes of the extraction or control of surplus liquid or gas from or within that cell;
- (c) material used for restoration of a landfill cell, where that cell only contains inert material; or
- (d) material placed in an information area within the meaning of paragraph 1A(3) of Schedule 5 to the Finance Act 1996.

(4) This paragraph applies to all material placed on or under a landfill site, but outside a landfill cell, and used to create or maintain—

- (a) a temporary haul road that gives access to a landfill cell;
- (b) a temporary base on which sorting, treatment, processing, storage or recycling is carried out; or
- (c) a temporary structure (whether below or above ground) put in place to protect or conceal any activity or to reduce nuisance from noise, except where the material so used is naturally occurring material extracted from the landfill site in which the structure is located.

(5) In this article—

“impermeable layer” means any layer, liner, seal or cap that has the function of preventing the transmission of liquids or gases;

“landfill cell” means a structure formed of an impermeable layer at its base and sides and, save where the cell only contains inert material, at the top of the unit or structure;

“relevant instrument” is a permit or licence referred to in section 40(4) of the Finance Act 1996<sup>(1)</sup> or a planning consent in respect of the land in or on which a landfill cell is situated;

“restoration” means work that is required by a relevant instrument to be carried out to restore a landfill cell to use once the disposal of material in it has been concluded.

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<sup>(1)</sup> Section 40(4) was inserted by paragraph 2 of Schedule 12 to the Finance Act 2018.