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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**The Landfill Tax Regulations 1996**

**PART IX**

**TEMPORARY DISPOSALS**

**Disposals to be treated as exempt**

**39.**—(1) Where there is a disposal to which this Part applies and—

- (a) the material comprised in the disposal has been put to a qualifying use within the relevant period, if it would otherwise be a taxable disposal that disposal shall be treated as not being a taxable disposal (shall be treated as being an exempt disposal); but this is subject to paragraph (2) below;
- (b) some of the material comprised in a disposal has been put to a qualifying use within the relevant period (and some has not), the disposal shall be treated as being an exempt disposal to the extent of the part so dealt with and the remaining part shall be treated in accordance with regulation 40.

(2) A disposal shall not be treated as being an exempt disposal unless the landfill site operator concerned has made and, in relation to that disposal, maintained the record specified in paragraph (3) below (the temporary disposal record).

(3) The temporary disposal record mentioned in paragraph (2) above is a record, in relation to the designated area, of—

- (a) the weight and description of all material disposed of;
- (b) the intended destination of all such material and, where any material has been removed, the actual destination of that material; and
- (c) the weight and description of any material removed.