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STATUTORY INSTRUMENTS

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**1999 No. 2075**

**The Landfill Tax (Site Restoration and Quarries) Order 1999**

**2.** The Finance Act 1996 shall be amended by—

(a) inserting after section 43B(1)—

**“Site restoration.**

**43C.**—(1) A disposal is not a taxable disposal for the purposes of this Part if—

- (a) the disposal is of material all of which is treated for the purposes of section 42 above as qualifying material,
- (b) before the disposal the operator of the landfill site notifies the Commissioners in writing that he is commencing the restoration of all or a part of the site and provides such other written information as the Commissioners may require generally or in the particular case, and
- (c) the material is deposited on and used in the restoration of the site or part specified in the notification under paragraph (b) above.

(2) In this section “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;
- (c) resolution authorising the disposal of waste on or in land.”.

(b) inserting after section 44—

**“Quarries.**

**44A.**—(1) A disposal is not a taxable disposal for the purposes of this Part if it is—

- (a) of material all of which is treated for the purposes of section 42 above as qualifying material,
- (b) made at a qualifying landfill site, and
- (c) made, or treated as made, on or after 1st October 1999.

(2) A landfill site is a qualifying landfill site for the purposes of this section if at the time of the disposal—

- (a) the landfill site is or was a quarry,
- (b) subject to subsection (3) below, it is a requirement of planning consent in respect of the land in which the quarry or former quarry is situated that it be wholly or partially refilled, and

- (c) subject to subsection (4) below, the licence or, as the case may require, resolution authorising disposals on or in the land comprising the site permits only the disposal of material which comprises qualifying material.

(3) Where a quarry—

- (a) was in existence before 1st October 1999, and
- (b) quarrying operations ceased before that date,

the requirement referred to in subsection (2)(b) must have been imposed on or before that date.

(4) Where a licence authorising disposals on or in the land does not (apart from the application of this subsection) meet the requirements of subsection (2)(c) above and an application has been made to vary the licence in order to meet them, it shall be deemed to meet them for the period before—

- (a) the application is disposed of, or
- (b) the second anniversary of the making of the application if it occurs before the application is disposed of.

(5) For the purposes of subsection (4) an application is disposed of if—

- (a) it is granted,
- (b) it is withdrawn,
- (c) it is refused and there is no right of appeal against the refusal,
- (d) a time limit for appeal against refusal expires without an appeal having been commenced, or
- (e) an appeal against refusal is dismissed or withdrawn and there is no further right of appeal.”.