

2005 No. 725

LANDFILL TAX

**The Landfill Tax (Site Restoration, Quarries and Pet
Cemeteries) Order 2005**

<i>Made</i> - - - -	<i>16th March 2005</i>
<i>Laid before the House of Commons</i>	<i>16th March 2005</i>
<i>Coming into force</i> - -	<i>6th April 2005</i>

The Treasury, in exercise of the powers conferred upon them by section 46 of the Finance Act 1996(a), hereby make the following Order:

1. This Order may be cited as the Landfill Tax (Site Restoration, Quarries and Pet Cemeteries) Order 2005 and comes into force on 6th April 2005.
2. The Finance Act 1996 is amended as follows.
3. In section 43C(3)(b), after paragraph (c) insert—
 “(d) a permit authorising the disposal of waste on or in land.”.
4. In section 44A(c)—
 - (a) in subsection 2(c) after “licence” insert “, permit”;
 - (b) in subsection (4) after “licence”, in both places, insert “or permit”.
5. In section 45(3)(a) for “or resolution” substitute “, resolution or permit”.

16th March 2005

Jim Murphy
Nick Ainger
Two of the Lords Commissioners
of Her Majesty's Treasury

(a) 1996 c.8.
(b) Section 43C was inserted by article 2(a) of S.I.1999/2075.
(c) Section 44A was inserted by article 2(b) of S.I.1999/2075.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 6th April 2005, makes amendments to certain sections of the Finance Act 1996 (“the Act”) relating to exemptions. These amendments are required following the amendment to section 66(a) of the Act which added to the categories of landfill site land in relation to which a permit under regulations under section 2 of the Pollution Prevention and Control Act 1999 or under regulations under Article 4 of the Environment (Northern Ireland) Order 2002 is in force.

Article 3 amends section 43C (site restoration). The result of this amendment is that a landfill site operator whose site is covered by a permit has the same entitlement to the exemption from landfill tax for restoring a landfill site with qualifying material as is available to an operator whose site is covered by a licence or a resolution.

Article 4 amends section 44A of the Act (quarries). The result of this amendment is that a landfill site covered by a permit authorising only the disposal of qualifying material (and which meets the other conditions in section 44A(2)) is a qualifying landfill site for the purposes of the exemption from landfill tax for filling quarries as is a site covered by a licence or a resolution.

Article 5 amends section 45 of the Act (pet cemeteries). The result of this amendment is that the exemption from landfill tax for the disposal of the remains of dead domestic pets at pet cemeteries applies to a landfill site covered by a permit in the same way as it applies to a site covered by a licence or resolution.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.

(a) Section 66 was amended by the Pollution Prevention and Control Act 1999 (c.24), Schedule 2, paragraph 19 and the Environment (Northern Ireland) Order (S.I. 2002/3153 (N.I.7)), Schedule 5, paragraph 5.

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