

Appellant Note on Landfill Tax Associated with Quarry Restoration

This note is prepared by the Appellant in response to the Inspector's request for detail in terms of landfill tax and quarry restoration. As a point of clarity, at no point in any of the Appellant's Proofs of Evidence is any mention made to Lea Castle Farm restoration and landfill tax. Furthermore, landfill tax has never been relied upon as a benefit to the proposed development.

Landfill tax was introduced through the 'Finance Act 1996' and amended, in part, by 'The Landfill Tax (Site Restoration and Quarries) Order 1999' with respect to disposal of materials.

Part III of the Finance Act 1996 regards Landfill Tax, with Regulations 43 through 46 detailing the exemptions to the tax.

Regulation 44A is specific to Quarries stating *"(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."*

In relation to (a)

Section 42 (with regard to Qualifying Material) states *"(3) Qualifying material is material for the time being listed for the purposes of this section in an order."*

'Qualifying material' are those detailed within the Schedule of 'The Landfill Tax (Qualifying Material) Order 2011'.

The Schedule has been included as part of this submission, and the Appellant can confirm that the proposed development will comply with the materials listed here. The specific list of acceptable wastes will be controlled by the Environmental Permit.

In relation to (b)

"(2) A landfill 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 [F32, permit] 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."*

A – Lea Castle Farm will be a quarry

B – It is to be a requirement of planning consent to refill the quarry. Subsection (3) of the Regulation does not apply as Lea Castle Quarry was not in existence before 1st October 1999, or ceased prior to that date.

C – The infilling at Lea Castle Farm will be controlled by an Environmental Permit which shall detail the specific material which can be disposed of at site. These materials will be in accordance with the 'qualifying materials' in the attached Schedule.

In relation to (c)

The proposed development complies with (c) as it is being brought forward after 1st October 1999.