

**Landfill Tax
Contaminated Land:
Application for a Certificate of Exemption**

Please complete and send to:

**HM Revenue & Customs
Processing Unit for Landfill Tax Exemptions
Dobson House, Regent Centre, Gosforth
Newcastle Upon Tyne, NE3 3PF**

Guide on completion of form LT1C

The form must be **fully** completed and sent with **all** appropriate evidence in order for the application to be processed.

- **The Declaration** at the back of the form must be signed and dated before processing of the application can proceed. If it is missing it will entail us returning the form to you, thus causing delay. Only **original** declarations will be accepted (not faxed or photocopied).
- **The application and full supporting evidence** must be received in the Processing Unit 30 days prior to commencement of remediation in order for the application to be processed in time.
- **Section 3:** If you do not yet know which landfill sites will receive the waste you should not delay making your application. You should take a photocopy of Section 3, complete and sign the declaration and send the whole form to the address above. When you know which sites you wish to nominate, send the completed copy of Section 3 to us.

Do not move waste to landfill until you have told us which sites you have nominated to receive the waste and these sites have been advised by us of what tonnages they can accept for exemption. If you landfill waste before a certificate is in force it is NOT eligible for exemption.

If you wish to increase the tonnage originally applied for (for example because you have encountered more contamination than expected) you will need to complete the altered sections of this form, and provide additional evidence and revised tonnage calculations as above.

For Official Use Only
Date of receipt

Section 1: About the Applicant

New Application

Revised Application

Reference Number
(Revised Application only)

1 Name of the business

Sole proprietors: please enter your full name (first name(s) followed by surname)

2 Correspondence address

Corporate or unincorporated bodies: please enter the name of the company, club, association, trust, charity, etc.

If the business is not a partnership, does it have a trading name? Yes No

If Yes, enter trading name

3 If the business is a corporate body, enter the following details from the Certificate of Incorporation.

Certificate number

Date of incorporation

 / /

If the business is an unincorporated body, enter the type (for example, a club, association)

Business contact details

Contact telephone number

Business fax number

Business mobile number

Business email address

Business website address

Applicant's VAT registration number, if registered

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Business activities. Please be specific. For example, if you are a consultant, state your area of expertise (for example, IT Consultant).

Main activities

Other activities

4 What is your role in relation to the reclamation for which exemption is being claimed?

Landowner

Developer

*Groundwork Contractor

*Environmental Consultant

**If you are a Groundwork Contractor or Environmental Consultant you must provide a letter of authority from the landowner or developer authorising you to act on their behalf.*

Other *(please specify)*

Section 2: About the Contaminated Land

5 Please give the full postal address of the contaminated land, (including postcode)

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| Postcode |

6 Please give the Ordnance Survey Grid Reference of the land:
(This must be a two letter prefix and six numbers)

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Reclamation must involve clearing the land of pollutants that are causing harm or have the potential to cause harm.

7 Are you reclaiming the land with a particular development in mind? (tick box)

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|-------------|--------------------------|---------------|--------------------------|------------|--------------------------|-----------------------------|--------------------------|
| Residential | <input type="checkbox"/> | Commercial | <input type="checkbox"/> | Industrial | <input type="checkbox"/> | Open Space/ Recreational | <input type="checkbox"/> |
| Mixed | <input type="checkbox"/> | Not yet known | <input type="checkbox"/> | No | <input type="checkbox"/> | | |

Other
(please specify)

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8 What contaminants are present which are preventing the development from taking place/require removal to remove or reduce the potential to cause harm? (tick box)

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| Hydrocarbon/Phenols (for example Total Petroleum Hydrocarbons (TPH)) | <input type="checkbox"/> | Polycyclic Aromatic Hydrocarbons (PAH) | <input type="checkbox"/> | Heavy metals (for example Arsenic, Lead) | <input type="checkbox"/> |
| Phytotoxic (for example Copper, Zinc) | <input type="checkbox"/> | Asbestos | <input type="checkbox"/> | Japanese Knotweed/ Giant Hogweed | <input type="checkbox"/> |

Other
(please specify)

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You must be able to demonstrate that there are pollutants present which are:

- polluting ground or surface water
- harming the health of people, animals or plants; or
- damaging the fabric of structures or services;

or have the potential to do so.

Section 2: Continued

9 What criteria have you used to establish that the pollutants concerned are causing significant harm or have the potential to do so in relation to this reclamation? *(tick box)*

Contaminated Land Exposure Assessment (CLEA) Scottish and Northern Ireland Forum for Environmental Research (SNIFFER) Site Specific *(please specify)*

Asbestos Survey

Other *(please specify)*

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You must be able to demonstrate that the pollutants have to be removed because their potential to cause harm would prevent the land being put to the intended use, were they to remain. We will not accept claims that, though the pollutants fall below the limits generally regarded as safe for the intended use of the land, they have to be removed for other reasons, for example, because:

- the soil structure is unsuitable for buildings;
- those providing the financial backing for the development demand their removal;
- the waste cannot be used on-site for landscaping/backfilling;

or

- the site level needs reducing.

You will need to submit evidence demonstrating that the appropriate levels of contamination have been exceeded for the intended end use of the site, and stating in which areas within it. This will normally be in the form of a site investigation report with associated environmental data. You should provide the full report, not just extracts from it. It will often also include correspondence with Environment Agency (EA), Scottish Environment Protection Agency (SEPA), or Department of Environment (Heritage Service) - Northern Ireland (DOE (NI)) and/or environmental health officers (EHOs) within local authorities. You will also have to submit a detailed scale plan of the site, clearly identifying the areas of contamination.

10 Please include evidence to support your application.

| Evidence | ✓ |
|---|---|
| Site Investigation Report/Asbestos Survey | ✓ |
| Any correspondence with EA, SEPA, DOE (NI), EHOs etc. | |
| Detailed scale plan showing areas of contamination | |
| Detailed scale plan showing areas of proposed development | |

11 Please identify the activity, which led to this contamination.

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Section 2: Continued

12 Has the activity ceased?

Yes No

If that activity has not ceased, you will need to enclose a separate letter, explaining why you believe that you still qualify for exemption.

13 Please identify the potential targets for this contamination (for example users, buildings, groundwater).

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14 Please briefly describe your strategy for dealing with this contamination.

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15 Please quantify the tonnage of waste to be removed to a landfill site as required within the remediation strategy of this site as it exceeds acceptable contamination levels for the proposed end use.

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You must provide full details of how you have calculated this figure. The calculations must be clearly linked to the recommendations of the site investigation report, remediation strategy and the detailed scale plan showing the areas of contamination and sufficiently detailed to identify the waste requiring removal from each area of contamination.

If you wish to increase the tonnage originally applied for (for example because you have encountered more contamination than expected) you will need to complete the altered sections of this form and provide additional evidence and revised tonnage calculations as above.

16 What would you like the operative date of your certificate to be (that is the date on which you expect the first of the waste to be received at a landfill site)?

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Please note that we cannot accept applications for back-dating. The date that a certificate comes into force cannot usually be earlier than 30 days from the date we receive your fully completed application. If you are likely to have to move waste to landfill within thirty days you should write explaining why you cannot wait thirty days and requesting an earlier date. We will endeavour to meet reasonable requests provided all requested information (including details of the receiving landfill site) has been provided. However we cannot guarantee to meet all such requests and any waste landfilled before a certificate comes into force will not receive exemption.

17 When do you anticipate that the last of the waste will be received at a landfill site?

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Please note that where disposals are expected to take more than 12 months to complete, the application should be restricted to the current phase of development only and further applications submitted as other phases come online.

Section 3: About the Landfill Site(s)

Please give details of the site(s) which will be receiving the contaminated waste. The landfill site operator will be able to provide you with this information. If you require a continuation sheet please photocopy this page.

If completing this part after HM Revenue & Customs have issued the contaminated land certificate, please enter the certificate number:

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Trading Name of site operator:

Landfill tax registration number of site operator:

VAT registration number of site operator:

Site address:

Postcode

Please give the date when disposals will commence at this site:

Please give the estimated date when disposals will end at this site:

Phone no:

Fax no:

Email:

Please give the quantity of eligible waste (in tonnes) which will be sent to this site: tonnes Site ID official use only:

Trading Name of site operator:

Landfill tax registration number of site operator:

VAT registration number of site operator:

Site address:

Postcode

Please give the date when disposals will commence at this site:

Please give the estimated date when disposals will end at this site:

Phone no:

Fax no:

Email:

Please give the quantity of eligible waste (in tonnes) which will be sent to this site: tonnes Site ID official use only:

Please ensure that you have completed and signed the declaration.

Declaration

I (enter your full name in capital letters)

Signature:

Date: / /

declare that:

- My claim is only in respect of waste to be necessarily removed to landfill as it contains pollutants which are causing harm, or have the potential to cause harm.
- The site it is to be removed from:
 - is not subject to a notice or order issued under environmental law;
 - is subject to a notice or order but I am a body eligible to apply for exemption under the provisions of (insert details of the relevant law)
- I have completed all sections of this form and enclosed all requested evidence to support my application.

Please tick one box

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|-----------------|--------------------------|-------------------|--------------------------|---------------------|--------------------------|
| Sole proprietor | <input type="checkbox"/> | Director | <input type="checkbox"/> | Trustee | <input type="checkbox"/> |
| Partner | <input type="checkbox"/> | Company Secretary | <input type="checkbox"/> | Authorised official | <input type="checkbox"/> |

Data Protection Act 1998

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime and may use this information for any of them. We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.