

# Landfill Tax

## What is Landfill Tax?

Landfill Tax is a tax on the disposal of waste. It aims to encourage waste producers to produce less waste, recover more value from waste, for example through recycling or composting and to use more environmentally friendly methods of waste disposal.

## What does the tax apply to?

Landfill Tax applies to all waste:

- disposed of by way of landfill
- at a licensed landfill site
- on or after 1 October 1996
- unless the waste is specifically exempt

[Notice LFT1 A general guide to Landfill Tax](#) explains what constitutes waste.

## How is the tax charged?

The tax is charged by weight and there are two rates. Inert or inactive waste is subject to the lower rate.

## Registering for the tax

You will need to register if you are a landfill operator making or intending to make taxable disposals. Unlike VAT there is no registration threshold.

To register you need to complete [Registration Form LT1](#) and [Site Detail Form LT1A](#). You may also need to complete other forms depending on the status of your business. The different forms are listed in Notice LFT1 A general guide to Landfill Tax. Copies of these forms are available on our [website](#). You can get further information and copies of the forms from:

Central Collection Unit  
HM Revenue & Customs  
Alexander House  
21 Victoria Avenue  
Southend  
SS99 1AY

Tel: 01702 366 558  
Fax: 01702 366 562

## Do I have to charge VAT as well?

Yes. VAT applies to the full amount charged on a waste disposal, including the Landfill Tax.

## Accounting for the tax

Once you have registered we will send you a return, usually every three months, for you to complete and send back with any payment of tax due.

## What records will I need to keep?

In addition to your normal business records you will need to keep:

- a Landfill Tax account (a quarterly summary of total Landfill Tax due detailing any credits of tax and any adjustments)
- a temporary disposal account
- a record of credits
- a bad debt relief account
- invoices

You may also need to keep additional records if you are allowed to work out your tax using a special scheme or do not use a weighbridge.

## Landfill Communities Fund

The Landfill Communities Fund (formerly the Landfill Tax Credit Scheme) enables landfill site operators to claim tax credit for contributions they make to approved environmental bodies for spending on projects that benefit the environment. The environmental bodies are those enrolled by Entrust, the regulatory body for the scheme.

Further information on the scheme is available from:

- [Notice LFT1 A general guide to Landfill Tax](#)
- the [ENTRUST](#) website
- [Budget Notice 62: Landfill Communities Fund: Increase in Value and Simplification Package](#)

## Further help and information

- [Landfill Tax bulletins and factsheets](#), including waste tonnage figures and rates of tax.
- [Register \(List of Registered Landfill Site Operators\)](#) (February 2009).
- [Notice LFT1 A general guide to Landfill Tax](#) (May 2004).
- [Notice LFT2 Reclamation of contaminated land](#) (April 2003).

If you are in any doubt or would like further help you can ring the HM Revenue & Customs [National Advice Service](#) on 0845 010 9000.