



HM Customs
and Excise

Landfill Tax

Request for Transfer of a Registration Number

**When Parts 1 and 2 have been completed, the form is to be sent,
together with forms LT 1 and LT 1A to:**

The Controller
Central Collection Unit (LT)
HM Customs and Excise
Alexander House
21 Victoria Avenue
Southend-on-Sea X
SS99 1AY

Important: You must complete this form if you want to keep the registration number of the previous owner. If the form is not returned by, we will assume that you do not want the registration number to be transferred.

Once the transfer of the number has been allowed, it cannot be revoked.

Official use

Date of receipt

Keyer initials

Checker initials

The following notes will help you to fill in this form. Remember both parts of the form must be completed - the first part by the previous owner and the second part by the new owner.

Who can ask for a number to be transferred?

Anyone taking over a business as a going concern (buying a business, without causing a significant break in trading) can ask to keep the registration number already used by the business, but the previous owner of the business must also agree. Where there is a change in legal status eg from a sole trader to a partnership or limited company, the number can also be transferred.

When can a request be made for a number to be transferred?

A request can be made if:

- the previous owner will stop operating the landfill site from the transfer date and will therefore be cancelling their registration;
- the new owner will be operating the landfill site after taking over the business and is not already registered for landfill tax;
- both the previous owner and the new owner agree to the transfer of the number; and
- both the previous owner and the new owner agree to the conditions on this form.

Who can apply, and when?

The application form is in two parts. Part 1 should be filled in by the previous owner and Part 2 by the new owner. The form should be filled in as soon as the transfer takes place and **before** the registration is cancelled. We will also treat the form as the previous owner's request for the registration to be cancelled.

Who has to sign the form?

The form must be signed by both the previous owner and the new owner. If the new owner signs the form, and we agree to transfer the number, this forms a legal agreement which cannot be broken at a later date.

If the legal status of the business is changing, the same person may have to sign both parts of the form. This can happen where one person is acting as both the new owner and the previous owner at the same time. If a partnership is involved in the transfer of a number, all partners must sign the form. If the previous owner was a sole proprietor who has died, the executor must sign. If the previous owner was a partnership, the executor must sign on behalf of a partner who has died,

Where should the form be sent?

The new owner should send it to the address on the front of the form along with forms LT 1 and LT 1A to be registered, and form LT 2 if the business is a partnership. When we have considered the application, we will write to tell the new owner whether the number can be transferred.

Checklist for the new owner:

- Have you and the previous owner signed the form?
- Have you already filled in and returned forms LT 1 and LT 1A to cover this change of ownership? If not, please send them in with this form. Your application for the number to be transferred to you cannot be processed without an accompanying LT 1 and LT 1A.
- Have all the partners signed the form?
- If you are a partnership, have you completed a form LT 2?
- If you are a limited company, have you included a copy of the certificate of incorporation?

Remember, if the transfer is agreed:

- Your registration will cover all your landfill business activities.
- You will become liable for any landfill tax still owing from the previous owner before the business was transferred.
- The previous owner will no longer have any right to repayments of tax, even if they refer to the period prior to the transfer.

The new owner should return the completed form to the address shown on the front of this form.

Complaints

The Adjudicator reviews complaints not settled to your satisfaction by Customs. The recommendations of the Adjudicator are independent and the service is free. The Adjudicator only looks at complaints, not general enquiries. Telephone the Adjudicator on (020) 7930 2292.

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.