



HM Revenue
& Customs

Landfill Tax: Whether to bring illegal waste sites within the scope of Landfill Tax

Consultation document

Publication date: 20 March 2017

Closing date for comments: 5 May 2017

Subject of this consultation:	Whether to bring illegal waste sites within the scope of Landfill Tax in England and Northern Ireland.
Scope of this consultation:	Following the announcement in Budget 2017, this consultation seeks views on proposals to extend the scope of Landfill Tax to material disposed of at illegal waste sites. Landfill Tax was devolved to Scotland in April 2015, and will be devolved to Wales from April 2018, so the proposals set out in this consultation only apply to England and Northern Ireland.
Who should read this:	This consultation will be of interest to individuals and organisations that may be indirectly or directly affected by illegal waste sites in England and Northern Ireland or have a particular interest in Landfill Tax.
Duration:	The consultation will run for 8 weeks, starting on 20 March 2017 and ending on 5 May 2017
Lead official:	James Wilson, Environmental Taxes Policy, HMRC
How to respond or enquire about this consultation:	Responses or enquires should be sent by e-mail to - landfill-tax.consultation@hmrc.gsi.gov.uk Or by post to – Caroline Arrowsmith HM Revenue & Customs 3rd Floor West, Ralli Quays 3 Stanley Street Salford M60 9LA
Additional ways to be involved:	HMRC will consider written submissions and research provided by respondents. The team is also available to meet with interested parties in order to gather a broad range of views.
After the consultation:	We will publish a summary of responses in summer 2017. Should the decision be taken to proceed, a technical consultation will take place on the draft legislation in the forthcoming Finance Bill 2017/18.
Getting to this stage:	This consultation takes forward HMRC's Landfill Tax Compliance Strategy to tackle non-compliance in the waste sector.
Previous engagement:	This is the first public consultation on the issue by HMRC.

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1. Introduction

- 1.1 Landfill Tax was introduced on 1 October 1996 as a disincentive to landfilling material and to encourage the switch to more environmentally friendly alternatives. Since the introduction of the tax in the UK, landfilling is down more than 60%.
- 1.2 Landfill Tax is due on material disposed of at landfill sites in England, Wales and Northern Ireland which have an environmental permit or licence for waste disposal. The tax is collected from operators or controllers of a landfill site based upon the weight and type of material.
- 1.3 There are two rates of the tax:
 - a standard rate (currently £84.40 per tonne); and
 - a lower rate (currently £2.65 per tonnes) for the least polluting material.
- 1.4 At Spring Budget 2017, the government introduced changes to the definition of a taxable disposal for Landfill Tax purposes, which will come into effect later in 2017. These changes bring greater clarity and certainty for landfill site operators, putting beyond doubt material that is within the scope of the tax.
- 1.5 Building on these changes, the government announced it would consult on whether to extend the scope of Landfill Tax to disposals of material at sites operating without the appropriate environmental licence or permit. These illegal waste sites operate outside the scope of Landfill Tax making the activity attractive to rogue operators who exploit the disparity of tax treatment to undercut legitimate operators. One of our key aims is to support legitimate operators by removing the advantage criminals have in this sector.
- 1.6 Landfill Tax was devolved to Scotland in April 2015, and will be devolved to Wales from April 2018. Both the Scottish and Welsh governments have provisions in their respective legislation for a charge to Landfill Tax to be made on material deposited at illegal waste sites. While it is too early to assess the impact of these different approaches, the proposals in this consultation document are intended to address a risk that is prevalent across the UK.
- 1.7 This consultation therefore seeks views on whether to extend the scope of Landfill Tax to material disposed of at illegal waste sites. We do not want to increase burdens on legitimate operators unnecessarily, and so we are seeking views on how the government could introduce these changes in the most effective way, without any unfair or unintended outcomes. Responses are invited from any interested parties, including individuals, advisers and representative and professional bodies.
- 1.8 If the government proceeds with this policy change, the changes would not come into effect until April 2018 at the earliest, so the proposals in this consultation do not apply in Scotland and Wales.

2. Background

- 2.1 The government is committed to tackling tax avoidance and evasion, and recognises that waste crime not only evades Landfill Tax, but also blights local communities and makes it difficult for legitimate operators to compete in the sector. Waste crime can also cause serious environmental damage as unscrupulous operators at illegal waste sites dispose of various material, such as construction and demolition waste, as well as household and commercial waste. Some of this material can be hazardous, and when not disposed of correctly it can lead to cross-contamination of other material and the surrounding area.
- 2.2 The Department for Environment, Food & Rural Affairs (Defra) and the environment agencies in England and Northern Ireland are responsible for the regulation and enforcement of environmental policy. They have a range of powers and sanctions to address breaches of environmental regulations. HMRC has responsibility for the administration and collection of Landfill Tax, and has a range of civil and criminal powers to address tax evasion and non-compliance.
- 2.3 HMRC works closely with Defra and the environmental protection agencies to ensure a joined up, cross-government approach to tackling waste crime. Within this consultation, the government is looking at the large scale, more organised end of the waste crime spectrum. Last year the government gave local authorities the power to issue Fixed Penalty Notices for small scale incidents of fly-tipping and will shortly publish a Litter Strategy containing further proposals to reduce litter and littering.
- 2.4 The government has also invested an additional £20m in the Environment Agency in response to the increase in criminal activity in the waste sector. This has helped the Environment Agency close down 989 illegal waste sites in England in 2015/16. In spite of this increased activity, during the same year a further 1,016 new illegal waste sites were identified. By the end of 2015/16, there were 622 known illegal waste sites still operating in England.
- 2.5 At present, when environmental protection agency fines are levied for regulatory breaches, they often do not match the profits derived from the unlawful activity. For example, in 2016, three people were charged for illegally dumping 6,000 tonnes of waste. The fines levied through environmental legislation totalled £170,000. If the illegally dumped material had been liable to Landfill Tax, it would have resulted in a tax bill of £500,000, plus a penalty of up to 100% of the tax, and interest. In this scenario, it could have resulted in the illegal waste site operator facing a tax liability of over £1million.
- 2.6 In October 2016, HMRC published the first standalone tax gap for Landfill Tax. The tax gap is the difference between the amount of tax that should in theory be collected by HMRC, and that which is actually collected. The Landfill Tax gap was estimated at £150m in 2014/15, representing 12% of theoretical liabilities. Whilst illegal waste sites remain outside the scope of the tax, the tax

gap methodology will not include an amount for material disposed at them. This means that the potential revenue lost from material disposed of at illegal waste sites could be significantly higher.

Policy aim

- 2.7 The aim of this proposal is to deter non-compliance by making waste crime less profitable, and reinforce the principle of ‘the polluter pays’. Our key objectives are to develop this proposal in a way that will support and complement the activity undertaken by the environmental protection agencies; to provide HMRC with an effective means of pursuing and penalising those involved in the disposal of material at illegal sites; and to level the playing field for the legitimate waste management industry.

Proposed approach

- 2.8 The consultation sets out the reasons for extending the scope of Landfill Tax to material disposed of at illegal waste sites and considers:
- how to define an illegal waste site
 - the criteria for determining a taxable disposal
 - the persons liable for the tax
 - how to quantify the amount of tax due
 - the Scottish and Welsh governments approach to illegal waste sites

Timing

- 2.9 If the government pursues this policy, the earliest any changes would come into force is 1 April 2018.

3. About you

3.1 Businesses, organisations and individuals may have different perspectives, and we are interested in understanding the context of the answers you give to all the questions in this consultation.

Q1) - Are you:

- a) a business*
- b) an organisation - if so, please provide details (e.g. trade body)
- c) an individual

*If you answered 'a) a business' please specify which of the following describe your business:

- i. a business that runs a landfill site
- ii. another type of business involved in the waste industry
- iii. another type of business – please provide details.

Please include all descriptions that apply to you.

Q2) - If you are in business, where is your business established?

- a) England or Northern Ireland
- b) Scotland or Wales
- c) Located elsewhere

Q3) - If you are in business, how many staff do you employ across the UK?

- a) Fewer than 10
- b) 10 - 100
- c) 101 - 500
- d) More than 500

4. Illegal waste sites

- 4.1 This chapter considers how to define an illegal waste site for Landfill Tax purposes.

Types of waste crime

- 4.2 The nature and scale of illegal waste sites set them apart from other forms of waste crime such as fly tipping, waste fires and illegal exports of waste. Illegal waste sites are operated in an organised manner and dispose of large volumes of material in direct competition with the legitimate waste management industry. The material that remains in situ at these sites, which it often does (even when these sites are closed), is outside the scope of Landfill Tax. This makes them attractive to organised criminal gangs who exploit the potential profits that can be made.
- 4.3 The number of illegal waste sites pose a significant threat and have the potential to seriously undermine the Landfill Tax system. This consultation focuses on removing the perverse advantage that controllers of these sites have over the legitimate waste management industry.

Defining an illegal waste site

- 4.4 Landfill Tax legislation is predicated on the environmental protection agencies' permit requirements. The landfill site permit or licence states the type of activity the site is authorised to undertake, which in turn determines whether the material is taxable, and in some cases the rate of tax. For example, when the permit is for restoration activity, the material disposed of is outside the scope of Landfill Tax. Alternatively, when the permit or licence is for disposal, the material will be taxable.
- 4.5 We acknowledge that many sites legally operate without a permit because they are exempt by Defra. For example, a site could be exempt because it is using small amounts of specified material for construction. In determining how to define an illegal waste site for Landfill Tax purposes, we would need to ensure that we did not inadvertently bring sites that legitimately operate without a permit or licence into the scope of the tax.

Q4) Are you aware of any circumstances where it would be difficult to distinguish between a site that is illegally operating without a permit or licence, and a site that is exempt?

- 4.6 The Environment Agency use the following definition of an illegal waste site:

“A site operating without the appropriate permit for the activity being carried out where multiple loads of waste are deposited, treated, stored or disposed of, and where activity is, or appears to us to be taking place in an organised manner. The activities at the site will generally (but not always) be known to the landowner or the legal occupier of the site and will often be run as a business.”

Q5) Do you agree the above definition would provide a good starting point for HMRC? Can you suggest any other hallmarks that should be included?

5. The definition of a taxable disposal

- 5.1 This chapter considers the definition of a taxable disposal and outlines how we could build on the March 2017 Finance Bill changes to extend the scope of the tax to illegal waste sites.
- 5.2 At Spring Budget 2017, the government introduced changes to the definition of a taxable disposal for Landfill Tax purposes, which will come into effect later in 2017. These changes provide that Landfill Tax is charged under Finance Act 1996 s.40 on material “*if it is a disposal of material at a landfill site*”. S.66 Finance Act 1996 then provides that an area is a landfill site if it is covered by the necessary environmental permit or licence authorising disposals in or on the land.
- 5.3 The above changes have been introduced to counter claims from some operators that the material deposited is not waste, and therefore outside the scope of Landfill Tax. We propose that when material is disposed of at a site operating without a permit or licence, unless the operator can prove they are undertaking an exempt activity, all the material on the site will be “deemed” to have been disposed, and will be liable to a charge to tax. This will ensure that any extension of the tax to illegal waste sites will likewise avoid any dispute over the intention of the person making the deposit.

Q6) What do you think about the proposal to tax all of the material deposited at an illegal waste site, regardless of whether the person making the deposit intended to dispose of that material?

Q7) Are there any risks or wider consequences we should be aware of with this “deemed disposal” approach?

- 5.4 Where the environmental protection agencies are unable to bring illegal waste sites into permitted compliance, the material is typically left in situ or cleared up at the expense of the innocent landowner or the local authority. If the material is disposed of at a legitimate landfill site, it will be liable to Landfill Tax and payable by the landfill site operator. This approach maintains the policy objective of incentivising more environmentally friendly waste management and channelling materials through waste transfer and treatment facilities.
- 5.5 If Landfill Tax is extended to illegal waste sites any material subsequently disposed of at a legitimate landfill site would potentially be subject to double taxation, which we wish to avoid.

Q8) What are your views on how HMRC should deal with the possibility of double taxation?

- 5.8 One option HMRC is considering is a credit system. Where there is evidence that a permitted or licensed landfill operator is paying tax which replicates tax already accounted for by HMRC under the illegal waste provisions, the legitimate operator could receive a credit note to reclaim it.

Q9) Do you think a credit system would be workable?

Q10) What evidence could be produced that the material had been taxed under the illegal waste provisions?

Q11) Do you think a credit system could be exploited? If so, how?

6. The definition of a taxable person

6.1 This chapter considers the current definition of the taxable person for Landfill Tax. It then seeks views on who should be liable for the Landfill Tax on disposals at illegal waste sites.

Taxable person

6.2 At a licensed or permitted site, the site operator is liable for paying Landfill Tax. This is normally the person who is named on the permit. Where the permit holder for the landfill site has no direct involvement in its operation, the liability to pay tax is extended to the 'controller' of the site, that is to say a person other than the licence or permit holder, who determines what materials (if any) are disposed of at the site, or part of the site.

6.3 In contrast, at illegal waste sites, there will be no permit holder to be liable for the tax and the picture will be more complicated. Whilst there may be a controller of the site, there are also other people involved in the illegal disposal. Indeed the 'controller' physically present at the site may not be the guiding mind behind the activity, or responsible for making decisions.

6.4 Alongside the true controller of the site, there are a number of other people involved and we could extend the liability on a joint and several basis beyond the site controller. This could include for example, a complicit landowner, waste transporter, or waste producer. Tax would only be charged once and an apportionment mechanism could apply between those liable in this way, as there is in the existing legislation.

Q12) We are interested in your views on whether it would be appropriate to extend the liability to people other than the illegal waste site controller?

Q13) Other than the illegal waste site controller, who in the supply chain do you think should be liable for the Landfill Tax? How far up the supply chain do you think liability should be extended?

6.5 If the liability was extended to persons other than the site controller, there is a risk that we might capture those who have met their requirements under environmental legislation. As well as avoiding capturing genuinely innocent landowners who have fallen victim to illegal activity, we wish also to avoid capturing persons in the waste supply chain who have taken reasonable care to ensure their material is disposed of legally.

- 6.6 For persons in the waste supply chain, Defra have published examples of the reasonable steps they could take to ensure waste is disposed of correctly, these include:
- checking the next waste holder is authorised to take the waste
 - asking the next waste holder where they are going to take the waste
 - carrying out more detailed checks if you suspect the waste is not being handled in line with the duty of care, e.g. requesting evidence that your waste has arrived at the intended destination and that it has been accurately described.
- 6.7 We think that where a person can demonstrate they have undertaken sufficient due diligence, they would not be jointly or severally liable for the Landfill Tax.

Q14) We are interested in your views on due diligence, and whether the examples above are representative of the types of steps that a responsible person should take. Do you think due diligence provisions could be strengthened without adding unnecessary burdens and/or any present opportunities that could be exploited?

7. Quantifying the amount of tax due

7.1 This chapter considers how Landfill Tax on material disposed of at illegal waste sites could be calculated in the absence of established mechanisms for weighing and sorting it. It also considers the additional sanctions and penalties available to address the non-complaint behaviour.

Quantifying the amount of tax due

7.2 Currently, the amount of tax due is calculated by multiplying the weight of the material by the appropriate rate of tax. There are two rates of the tax:

- a standard rate (currently £84.40 per tonne); and
- a lower rate (currently £2.65 per tonnes) for the least polluting material.

7.3 There are a number of ways an operator can weigh the material. These are set out in [section 9 of the Excise Notice LFT1](#). The use of a weighbridge is HMRC's preferred option. If HMRC discovers that a person has paid the incorrect amount of tax, the correct amount can be quantified using best judgement.

Q15) Can you provide any practical suggestions for how HMRC could estimate the weight of material at illegal waste sites?

7.4 Material disposed of at an illegal waste site could have originated from many different sources and it would not be possible to determine the appropriate rate of Landfill Tax with any degree of accuracy. We would therefore need to adopt a different approach to calculating the tax due.

7.5 As evasion of the Landfill Tax is one of the key drivers behind the illegal dumping of material, we think it is reasonable to assume that a large amount of the material is standard rated. Furthermore, as one of the key aims of extending the scope of the tax is to disincentivise operators from disposing of material without a permit, charging the standard rate would act as a strong deterrent, irrespective of the nature of the material involved.

Q16) Do you agree that it would be reasonable to apply the standard rate of Landfill Tax to all material disposed of at an illegal waste site? If not, can you suggest a method for determining the standard and lower rated materials?

Civil penalties

7.6 Extending the scope of Landfill Tax would address the tax advantage from illegal waste sites but would not address the underlying behaviour or incentivise future compliance. To ensure maximum deterrent effect, there would need to be a commensurately punitive penalty regime. If illegal waste sites were brought within the scope of Landfill Tax, HMRC would be able to use its existing powers to penalise those who have failed to register for the tax and pay what was otherwise due. HMRC's civil penalty regime provides for a penalty of up to 100% of the tax due plus interest. So, for example, if the Landfill Tax due was £500,000, a penalty of up to £500,000 could also be charged, plus interest.

Q17) Do you agree that it would be appropriate to extend the penalty provisions to illegal waste sites?

Criminal offences

- 7.7 Given the seriousness of the illegal activity in the waste sector, there are cases where a criminal prosecution is the proportionate response. HMRC already has the power to investigate criminals who fraudulently evade tax, with an unlimited fine and/or 7 years in prison if they are convicted on indictment.
- 7.8 The Environment Agency also has the power to seek criminal sanctions if someone is disposing of waste without the appropriate licence or permit. These provide for an unlimited fine and/or up to 5 years in prison.
- 7.9 The principle of double jeopardy provides that a person cannot be penalised twice for the same offence. As such, any revised Landfill Tax legislation will need to have a provision to ensure this does not happen.

Q18) Do you think that the above mix of civil and criminal sanctions presents a strong deterrent to tackling the risk of tax loss at illegal waste sites? If not, can you suggest any other ways HMRC could strengthen its response?

8. The approach in Scotland and Wales

- 8.1 Landfill Tax was devolved to Scotland in April 2015, and will be devolved to Wales from April 2018. Both the Scottish and Welsh governments consulted on extending the scope to illegal waste sites and the majority of respondents indicated that they supported the changes.

Scotland

- 8.2 Landfill Tax was devolved to Scotland from April 2015 and the legislation is in the [Landfill Tax \(Scotland\) Act 2014](#).
- 8.3 Scottish Landfill Tax is chargeable on disposals made on or under land, where authorisation is required for the disposal (i.e. under a licence or permit), but no authorisation is in place. The person who is liable for the tax will be the person who made the disposal, or knowingly permitted the disposal to be made. Where two or more persons have been identified, they will be jointly and severally liable for the tax. The person who is liable for the tax on these unauthorised disposals, must register and account for tax.
- 8.4 The tax will be charged at either the standard rate, or, where the materials are entirely qualifying materials, the lower rate.
- 8.5 Revenue Scotland may issue an exemption certificate to a local authority, the Scottish Environment Protection Agency, or another authority where they have exercised their waste removal powers. This certificate will exempt the authority from any landfill tax liability that arises when the materials are moved from an unauthorised site to an authorised landfill site. Revenue Scotland can set conditions associated with the issue of the certificate.
- 8.6 It is intended that the exemption certificate will be used where the authority is unable to recover their costs from the person who made the unauthorised disposal, and where landfill is the only realistic destination for the waste.

Wales

- 8.7 Landfill Tax will be devolved to Wales from April 2018 and the legislation is in the [Landfill Disposals Tax \(Wales\) Bill](#), which was published in December 2016.
- 8.8 From 1 April 2018, Welsh Landfill Tax will apply to disposals of materials at a place that is not, and does not form part of an authorised landfill site. Land is an authorised landfill site if an environmental permit authorising disposals of material by way of landfill is in force in relation to the land.

- 8.9 The person liable for the tax will be the person who made the disposal, knowingly caused or knowingly permitted the disposal to be made. A person is considered to have knowingly caused or knowingly permitted the disposal if they
- controlled the vehicle or trailer from which the disposal was made
 - owned, leased or occupied the land where the disposal was made.
- 8.10 The tax will be charged at an ‘unauthorised disposal rate’, which is intended to be greater than the standard rate and the taxable weight of the material can be determined by the Welsh Revenue Authority using any method it thinks is appropriate.
- 8.11 The tax is charged through a ‘preliminary notice’ and a ‘charging notice’. The preliminary notice informs the person that a charging notice will be issued in 45 days, and invites the person to make written representations to the Welsh Revenue Authority. When the charging notice is issued, the person must pay the tax within 30 days. The Welsh Revenue Authority can issue a charging notice, without first issuing the preliminary notice, if they think it is likely to lead to a loss of tax.
- 8.12 There is no requirement for the person to register, as this is restricted to those who operate authorised landfill sites. There does not appear to be any credit/exemption where the waste is removed from an unauthorised site.

Q19) While it is too early to assess the impact of these approaches, we would be interested in whether there are any aspects of the Scottish and Welsh approaches that you think we should consider further?

9. Assessment of impacts

9.1 If the government decides to make legislative changes, a Tax Information and Impact Note will be published alongside the draft legislation and this will take on board comments on the impacts provided in response to this consultation.

Q20) Are there any unintended consequences that we need to be aware of to help inform our understanding of the impacts?

9.2 A summary of HMRC's current assessment of impacts is below

Exchequer impact (£m)	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	+/-	+/-	+/-	+/-	+/-	+/-
	The Exchequer impact will be estimated following consultation. The final costing will be subject to scrutiny by the Office for Budget Responsibility, and will be set out at a future fiscal event.					
Funding for measures	Funding is not required to score this measure.					
Economic impact	The economic impact will be established following consultation.					
Impact on individuals, households and families	This measure is not expected to impact on family formation, stability or breakdown.					
Equalities impact	It is not anticipated that this measure will have adverse impacts on any group with protected characteristics.					
Customer costs impact	The customer cost impact will be established during the consultation.					
Impact on businesses and civil society organisations	The impact on businesses will be established based on information sought during the consultation. The measure is not expected to impact on civil society organisations.					
Operational impact (£m) – [HMRC or other]	The operational impact to HMRC will be established after the consultation process.					
Other impacts	The environmental impact will be established during the consultation process. Other impacts have been considered and none have been identified.					

10. Summary of Consultation Questions

Q1) - Are you:

- a) a business*
- b) an organisation - if so, please provide details (e.g. trade body)
- c) an individual

Q2) - If you are in business, where is your business established?

- d) England or Northern Ireland
- e) Scotland or Wales
- f) Located elsewhere

Q3) - If you are in business, how many staff do you employ across the UK?

- e) Fewer than 10
- f) 10 - 100
- g) 101 - 500
- h) More than 500

Q4) Are you aware of any circumstances where it would be difficult to distinguish between a site that is illegally operating without a permit or licence, and a site that is exempt?

Q5) Do you agree the above definition would provide a good starting point for HMRC? Can you suggest any other hallmarks that should be included?

Q6) What do you think about the proposal to tax all of the material deposited at an illegal waste site, regardless of whether the person making the deposit intended to dispose of that material?

Q7) Are there any risks or wider consequences we should be aware of with this “deemed disposal” approach?

Q8) What are your views on how HMRC should deal with the possibility of double taxation?

Q9) Do you think a credit system would be workable?

Q10) What evidence could be produced that the material had been taxed under the illegal waste provisions?

Q11) Do you think a credit system could be exploited? If so, how?

Q12) We are interested in your views on whether it would be appropriate to extend the liability to people other than the illegal waste site controller?

Q13) Other than the illegal waste site controller, who in the supply chain do you think should be liable for the Landfill Tax? How far up the supply chain do you think liability should be extended?

Q14) We are interested in your views on due diligence, and whether the examples above are representative of the types of steps that a responsible person should take. Do you think due diligence provisions could be strengthened without adding unnecessary burdens and/or any present opportunities that could be exploited?

Q15) Can you provide any practical suggestions for how HMRC could estimate the weight of material at illegal waste sites?

Q16) Do you agree that it would be reasonable to apply the standard rate of Landfill Tax to all material disposed of at an illegal waste site? If not, can you suggest a method for determining the standard and lower rated materials?

Q17) Do you agree that it would be appropriate to extend the penalty provisions to illegal waste sites?

Q18) Do you think that the above mix of civil and criminal sanctions presents a strong deterrent to tackling the risk of tax loss at illegal waste sites? If not, can you suggest any other ways HMRC could strengthen its response?

Q19) While it is too early to assess the impact of these approaches, we would be interested in whether there are any aspects of the Scottish and Welsh approaches that you think we should consider further?

Q20) Are there any unintended consequences that we need to be aware of to help inform our understanding of the impacts?

11. The Consultation Process

This consultation is being conducted in line with the Tax Consultation Framework. There are 5 stages to tax policy development:

- Stage 1 Setting out objectives and identifying options.
- Stage 2 Determining the best option and developing a framework for implementation including detailed policy design.
- Stage 3 Drafting legislation to effect the proposed change.
- Stage 4 Implementing and monitoring the change.
- Stage 5 Reviewing and evaluating the change.

This consultation is taking place during stage 2 of the process. The purpose of the consultation is to seek views on the detailed policy design and a framework for implementation of a specific proposal, rather than to seek views on alternative proposals.

How to respond

A summary of the questions in this consultation is included at chapter 8.

Responses should be sent by 5 May 2017, by:

- e-mail to landfill-tax.consultation@hmrc.gsi.gov.uk
- post to: Caroline Arrowsmith, HM Revenue & Customs, 3rd Floor West, Ralli Quays, 3 Stanley Street, Salford M60 9LA
- by fax to 0161 834 9503

Telephone enquiries 03000 575 578 (from a text phone prefix this number with 18001)

Please do not send consultation responses to the Consultation Coordinator.

Paper copies of this document or copies in Welsh and alternative formats (large print, audio and Braille) may be obtained free of charge from the above address. This document can also be accessed from [HMRC's GOV.UK pages](#). All responses will be acknowledged, but it will not be possible to give substantive replies to individual representations.

When responding please say if you are a business, individual or representative body. In the case of representative bodies please provide information on the number and nature of people you represent.

Confidentiality

Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 1998 (DPA) and the Environmental Information Regulations 2004.

If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals with, amongst other things, obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on HM Revenue and Customs (HMRC).

HMRC will process your personal data in accordance with the DPA and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties.

Consultation Principles

This consultation is being run in accordance with the Government's Consultation Principles.

The Consultation Principles are available on the Cabinet Office website: <http://www.cabinetoffice.gov.uk/resource-library/consultation-principles-guidance>

If you have any comments or complaints about the consultation process please contact:

John Pay, Consultation Coordinator, Budget Team, HM Revenue & Customs, 100 Parliament Street, London, SW1A 2BQ.

Email: hmrc-consultation.co-ordinator@hmrc.gsi.gov.uk

Please do not send responses to the consultation to this address.