



Landfill Tax

Application for Group Treatment

When you have completed this form and signed it, please send it to:

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

For Official Use Only

Date of receipt

Keyer initials

Checker initials

Completing this form

- Please complete Parts A, C and E if you wish to set up a new landfill tax group.
- Please complete Parts B, C and E if you wish to appoint a new representative member for an existing landfill tax group.
- Please complete Parts C and E if the representative member is now operating additional sites or has closed a site.
- Please complete Parts D and E if the representative member has transferred the operation of a site to another group member.
- Please use BLOCK LETTERS and write clearly in ink.

Part A: Setting up a new landfill tax group

■ Please give the name and business address of the company you wish to be the group's representative member.

These details should be the same as those entered on form LT 1.

Full name:

.....

Trading name:

.....

Business address:

.....
.....
.....
.....
Postcode:

Phone no: Fax no:

2 Please give the name(s) and business address of the individual, partnership or corporate body that controls the group. The term "control" is explained in the general notes at the back of this form.

Please tick here if these details are the same as those entered above. If not please provide details of the controlling member below.

Full name:

.....

Trading name:

.....

Business address:

.....
.....
.....
.....
Postcode:

Phone no: Fax no:

3 Give the date you would like your landfill tax group treatment to start. You should normally give 90 days' notice.

Date:

Now go to part C

Part B: Appointing a new representative member for an existing group

1 What is the landfill tax registration number of the existing group?

2 Is the new representative member an existing group member?

- If an existing group member is now the representative member, any changes to site information must be shown at Part C.

Please tick

Yes

No

3 Please give the name and address of the new representative member.

Date joined group

--	--	--	--	--

Full name:

Trading name:

Business address:

Postcode:

Phone no: Fax no:

Certificate of incorporation no:

4 Is the existing representative member remaining part of the group?

Please tick

Yes No

5 Please give the date when the new representative member is to start acting for the group.

Date:

--	--	--	--	--

Now go to part C

Part C: Site details for representative member only

- If you have filled in either Part A or Part B, please complete this part with the details of all the sites you operate. Do not include any sites which will not receive further waste.
- This part should also be completed if the representative member now operates an additional site or site(s) which have not been previously notified.
- If a site operated by a representative member is closed, this should also be detailed in this part.
- Please list new sites first, followed by amendments and then closures. The general notes will help you. If you require a continuation sheet please photocopy this form.

If you are notifying an additional site or closure, please give the landfill tax registration number:

Site ID Official Use Only

Please tick

New site

Amend existing site

Site closed

Date of closure

Trading name of site:

Site address:

.....

.....

.....

.....

Postcode

Licence No:

Type of waste and estimated tonnes
landfilled in a year (see note).

Tonnes

Standard:

Phone no:

Lower:

Fax no:

Exempt:

Is a weighbridge used to establish the weight of waste on this site?

Please tick

Yes No

Controller. Does a person other than the operator determine what materials are disposed of at this site, or part of this site?

Please tick

Yes No

Site ID Official Use Only

Please tick

New site

Amend existing site

Site closed

Date of closure

Trading name of site:

Site address:

.....

.....

.....

.....

Postcode

Licence No:

Type of waste and estimated tonnes
landfilled in a year (see note).

Tonnes

Standard:

Phone no:

Lower:

Fax no:

Exempt:

Is a weighbridge used to establish the weight of waste on this site?

Please tick

Yes No

Controller. Does a person other than the operator determine what materials are disposed of at this site, or part of this site?

Please tick

Yes No

Site ID Official Use Only

Please tick

New site

Amend existing site

Site closed

Date of closure

Trading name of site:

Site address:

.....

 Postcode

Licence No:

Type of waste and estimated tonnes landfilled in a year (see note).

Tonnes

Standard:

Phone no:

Lower:

Fax no:

Exempt:

Is a weighbridge used to establish the weight of waste on this site?

Please tick

Yes

No

Controller. Does a person other than the operator determine what materials are disposed of at this site, or part of this site?

Please tick

Yes

No

Site ID Official Use Only

Please tick

New site

Amend existing site

Site closed

Date of closure

Trading name of site:

Site address:

.....

 Postcode

Licence No:

Type of waste and estimated tonnes landfilled in a year (see note).

Tonnes

Standard:

Phone no:

Lower:

Fax no:

Exempt:

Is a weighbridge used to establish the weight of waste on this site?

Please tick

Yes

No

Controller. Does a person other than the operator determine what materials are disposed of at this site, or part of this site?

Please tick

Yes

No

Part D: Notification of transfer of sites

This section must be completed if the Representative member no longer operates a site, that has been previously notified because of a transfer of sites to another group member. The general notes will help you. If you require a continuation sheet, please photocopy this form.

1 Please give your landfill tax registration number

2 Please give details of the site.

Trading name of site:

Site address:

Postcode:

3 Please give the full name and business address of the group member to whom the business has been transferred.

Name:

Business address:

Postcode:

4 Please give the date of the transfer.

Date:

Site ID Official Use Only

Part E: Declaration by representative member

- If you have filled in Part A the group's representative member should sign the declaration below.
- If you have filled in Part B, the group's **new** representative member should sign the declaration below.

Declaration

I,

(enter your full name in BLOCK LETTERS)

declare that the information given on this form and contained in any accompanying document is true and complete.

Signature:

Date:

Please tick

Director

Company
Secretary

Authorised
Official

General notes

Two or more corporate bodies may ask for landfill tax group treatment, provided they are each resident, or have an established place of business in the UK. To qualify for group treatment, one of your group members must control each of the others, or an individual, partnership or corporate body must control all group members. To control a corporate body, a person must:

- hold a majority of the voting rights in it; or
- be a member of it and have the right to appoint or remove a majority of its board of directors; or
- be a member of it and alone, by agreement with other shareholders or members, control a majority of voting rights in it.

One of the group members must act as the "representative member". The representative member should sign this form and form LT 1 Application for Registration. On form LT 1, the representative member should give details of their own business activities, not those of the group as a whole, however the number of sites entered on the form LT 1 should relate to the group as a whole. All members of the group should complete and sign form LT 51 Group Member Details.

Form LT 50 should be subsequently used to report changes in the representative member's site details or to advise the appointment of a new representative member.

Part A

Use this section to provide the representative member's details when initially setting up a group.

Part B

Use this section if a new representative member has been appointed.

Part C

Use this section to initially record details of the representative member's landfill sites if not already registered for the tax. If already registered, only additional sites, amendments to sites, or site closures need be shown.

Trading name

If the trading name of the site is different to that entered in section A or B, please provide the name here.

Licence No.

Enter the licence number of the site.

Site address

Enter the full site address including postcode.

Type of waste landfilled

Please note that all weights are metric.

Controller

If a person other than the operator determines what materials (if any) are disposed of at this site, or part of this site, that person is a controller. (A person who is purely acting as an agent or employee of someone else is not a controller). If there is a controller you should tick **Yes**. You must also complete form LT 8 *Notification that a person has become, or ceased to be, a controller of a landfill site, or part of a site* which you can obtain from your local VAT office. Please fill in the form and enclose it with your completed form LT 1. Alternatively you may provide the information on your own letter heading.

Part D

Use this section to record the transfer of sites.

Part E

The declaration must be completed by the representative member in all cases.

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.