



HM Treasury



HM Revenue
& Customs

Consultation on Reform of Landfill Tax in England and Northern Ireland

Consultation

Publication date: 28 April 2025

Closing date for comments: 21 July 2025

[Guidance for completing this document](#)

Subject of this consultation

The government is consulting on reform of Landfill Tax in England and Northern Ireland.

Scope of this consultation

The government is consulting on proposals to drive more materials out of landfill and design out incentives for Landfill Tax fraud, including:

- i. Transitioning to a single rate of Landfill Tax – Chapter 3
- ii. Reforming Landfill Tax exemptions – Chapter 4
- iii. Removing Landfill Tax reliefs – Chapter 4

Who should read this?

Organisations or Individuals who dispose of waste to landfill, or who operate in or interact with the UK waste management sector.

Duration

12 weeks, starting on 28 April 2025 and ending on 21 July 2025.

How to respond or enquire about this consultation

The online response form can be found on the gov.uk page:

<https://www.gov.uk/government/consultations/consultation-on-reform-of-landfill-tax>

Although using the online response form is the preferred method of responding, responses or enquiries can also be sent by email to LfTpolicy@hmtreasury.gov.uk

When responding to this consultation, please ensure you answer the following questions:

1. In what capacity are you responding to this consultation?
 - i. Business that does not operate a landfill site but produce waste that ultimately is deposited at one
 - ii. Business that operates a commercial landfill site accepting waste from third parties
 - iii. Business that operates a landfill site but does not accept third party waste
 - iv. Trade organisation or governing body
 - v. Environmental group
 - vi. Academic or research
 - vii. Local government
 - viii. Individual
 - ix. Other
2. If you wish to, please enter details of the business or body you represent
3. Would you like your response to be confidential?

Additional ways to be involved

The government will meet with interested stakeholders on the proposals during the consultation period. If you would like to arrange a meeting, please contact LfTpolicy@hmtreasury.gov.uk

After the consultation

The government will analyse responses and publish a formal response to the consultation in due course.

Getting to this stage

This consultation is being conducted in line with the Tax Consultation Framework, which outlines the 5 stages of 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.

A 2021 call for evidence on aspects of Landfill Tax was conducted alongside stage 1 of the process. This consultation is taking place during stage 2 of the process. The government will announce outcomes of the consultation in due course.

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1. Introduction

- 1.1. Landfill Tax was introduced on 1 October 1996 to encourage the diversion of waste away from landfill and towards more environmentally friendly waste management options such as recycling, re-use and recovery. It has been a key driver behind local authority waste to landfill in England falling by 90% since 2000. Over this period there have been significant changes across the waste management sector and environmental policy landscape. The rollout of energy from waste and recycling technologies mean the UK is now sorting, processing, recycling and recovering energy from more waste than ever before.
- 1.2. The government is committed to driving more waste away from landfill so it can be re-used and recycled. Though there will continue to be a role for landfill for years to come, including as a contingency waste disposal route for emergency use, it remains at the bottom of the waste hierarchy. Reducing its routine use is key to reducing emissions from waste management, protecting our natural environment and resources and reducing the impact of landfill use on local communities.
- 1.3. These goals form part of our ambition to transition towards and harness the full potential of a circular economy, in which we will make more productive and efficient use of our resources, keep products in use for longer, and in so doing drive UK competitiveness, increase our economic resilience, grow the economy, and sustainability goals.
- 1.4. The government will set out its vision for this transition in its forthcoming Circular Economy Strategy for England, along with a series of sector specific roadmaps. The strategy will build on reforms already underway such as the Collection and Packaging Reforms, which include packaging Extended Producer Responsibility (pEPR), Simpler Recycling and the Deposit Return Scheme (DRS) for drinks containers. These reforms will deliver a radical shift in how we collect and reprocess materials that can otherwise end up either incinerated or put into landfill. Digital Waste Tracking in the UK will also be introduced from April 2026 to modernise record keeping in the waste sector, improve data on resource use and disposal and reduce waste mismanagement.
- 1.5. Amidst this evolving policy landscape, reform is key to ensuring Landfill Tax supports our circular economy ambition and is set up for continued success. Responses to the Spring 2021 call for evidence¹ on reform of Landfill Tax in England and Northern Ireland highlighted that the current approach of applying Landfill Tax rates based on material type is outdated and does not fully align with our ambition for a circular economy for all resources.
- 1.6. Waste crime causes significant harm to the environment and communities; recent data suggests that up to 18% of waste (about 34 million tonnes a year) may be handled illegally.² Landfill Tax non-compliance also causes losses to the Exchequer. The Landfill Tax gap in the 2022 to 2023 tax year is estimated to be 14.5% or £100 million in absolute terms.

¹ <https://www.gov.uk/government/calls-for-evidence/landfill-tax-review-call-for-evidence>

² [National waste crime survey 2023](#)

- 1.7. Responses to the call for evidence also highlighted the impact of the dual-rate, materials-based, structure of Landfill Tax on waste crime which undermines legitimate waste management businesses, harms local communities, causes serious environmental damage and reduces Landfill Tax revenues which fund vital public services. Though the drivers of waste crime are complex, there are opportunities for Landfill Tax reform to address incentives and opportunities to misdescribe waste to landfill. This aims to complement wider measures to address waste crime including regulatory reform of both the waste carrier, broker, dealer regime (England only) and the waste exemptions regime (England and Wales); development of a digital waste tracking; and continued support for the Joint Unit for Waste Crime (JUWC). Together these measures will strengthen the regulators' hands to improve performance and compliance across the waste management sector. They will also make it easier for regulators to take action against criminals and for the public to identify legitimate waste businesses.

Landfill Tax Review to date

- 1.8. In Spring 2021, the previous government announced a review of Landfill Tax in England and Northern Ireland, with the aim of ensuring that the tax continues to support the government's environmental objectives.
- 1.9. In November 2021 a call for evidence on aspects of Landfill Tax was published (see https://assets.publishing.service.gov.uk/media/61a5ff9c8fa8f5038358c0c3/LfT_review_CfE.pdf). The call for evidence ran to 22 February 2022 and sought views on key design features, including rates of Landfill Tax that apply to different materials and on the circumstances in which exemptions and discounts can be claimed.
- 1.10. In addition to considering how Landfill Tax can continue to support environmental objectives, the call for evidence considered design of the tax and the impact of any proposed changes on stakeholders, along with the interactions with Scottish Landfill Tax and the Landfill Disposals Tax in Wales.
- 1.11. A total of 49 written responses were received which informed continued policy development. HM Treasury and HMRC officials also directly engaged with representatives from industry trade bodies, landfill operators and other businesses operating in the sector, environmental groups, the Devolved Administrations, and other interested parties to discuss the call for evidence in more detail.
- 1.12. A document summarising the [responses to the call for evidence and next steps](#), was published in March 2023. The summary of responses committed to continuing the engagement with stakeholders ahead of making further policy announcements on reform proposals.

Subject of this consultation

- 1.13. The government is now consulting on proposals to drive more materials out of landfill and design out incentives for Landfill Tax fraud, including:
- Transitioning to a single rate of Landfill Tax – Chapter 3
 - Reforming Landfill Tax exemptions – Chapter 4
 - Removing Landfill Tax reliefs – Chapter 4

2. Waste Policy Landscape

Overview of waste policy in England

- 2.1. The government is committed to reducing waste by transitioning to a circular economy. This transition means moving towards an economy in which we minimise waste and keep our precious resources, critical raw materials, and products in use for as long as possible. Embedding circularity has the potential to increase the resilience and productivity of the economy, underpinning long-term growth. The government's forthcoming Circular Economy Strategy for England will map this transition, including a series of sector-specific roadmaps that detail interventions the government will make in key sectors during the current Parliament and beyond.
- 2.2. In the UK, the waste hierarchy has long been a guide to sustainable waste management and a legally binding consideration for governments when developing waste policy. The waste hierarchy ranks options for waste management, giving priority to preventing the creation of waste in the first place, followed by preparing waste for reuse, to recycling, and then recovery. Disposal – such as in landfill – is regarded as the least desirable option.
- 2.3. Landfill Tax has played an important role in driving materials up the waste hierarchy and moving toward zero avoidable waste, but more needs to be done. When Landfill Tax was introduced in 1996, it was designed with two rates – a lower rate for less polluting materials and a standard rate for all other materials. From the 2000s, a series of escalators were applied to the standard rate. These were designed to encourage investment in more sustainable waste management, especially for biodegradable municipal waste, where the UK had targets to reduce the amount going to landfill. This led to the volume of standard rated waste falling from 24.8m tonnes a year in 2010/11 to 4.4 m tonnes in 2023/24. In the same period the volume of lower rated materials only fell from 11 m tonnes to around 8 m tonnes a year.³
- 2.4. Since the introduction of Landfill Tax, there have been significant technological advancements across the sector including leachate and landfill gas capture technologies and the pre-treatment of waste going to landfill, alongside widespread use of energy from waste. These developments have reduced the scale and impact of more polluting wastes being managed in the landfill environment. However, there is a continued need to drive progress towards the near elimination of bio-degradable waste to landfill to meet our waste decarbonisation targets. In February 2025, Defra published the summary of responses to a call for evidence on the near elimination of municipal biodegradable waste. The government plans to consider further policy options to eliminate, as far as possible, biodegradable waste going to landfill to help reduce emissions and support net zero goals.
- 2.5. An evolving technological and operational landscape has generated increasing levels of uncertainty around how Landfill Tax should be interpreted and applied in the context of modern waste management practices. Feedback from the call for evidence and compliance activity suggests the application of the dual-rate structure and range of reliefs can be open to misinterpretation, which has made Landfill Tax increasingly

³ https://assets.publishing.service.gov.uk/media/66793172921ddc8344a00f04/2024_June_env_tabs.ods

challenging for businesses to comply with and for HMRC to enforce. There will be a continued role for the standard rate of Landfill Tax in providing a price incentive to divert bio-degradable wastes, particularly following the proposed expansion of the UK Emissions Trading Scheme to energy from waste from 2028. However, without fundamental reform, continued uncertainty and opportunities for deliberate evasion will undermine the ability of the tax to fulfil this objective and drive more sustainable waste management practices for a broader range of materials.

- 2.6. A circular strategy for the whole economy will be underpinned by a suite of existing policies which together represent a significant evolution in the waste policy landscape. For example, legislation outlining producer responsibilities for packaging Extended Producer Responsibility (pEPR) in the UK came into force on 1 January 2025. The pEPR ensures that packaging producers pay the full net cost of managing their products at end of life to incentivise them to design their products with sustainability in mind. Regulations for the Deposit Return Scheme (DRS) came into force in England, Northern Ireland and Scotland on 24 January 2025 which provide the powers to appoint the Deposit Management Organisation (DMO), an industry-led private body which will manage the DRS when it goes live in October 2027. The Simpler Recycling reforms, that will improve collection and recycling rates across England, will come into force from 31 March 2025 for businesses and relevant non-domestic premises, and from 31 March 2027 for collections from households. This will include mandatory weekly food waste collections from households, reducing the amount of food waste going to landfill where it releases harmful greenhouse gases, helping to achieve our Net Zero strategy ambition to eliminate municipal biodegradable waste sent to landfill from 2028.
- 2.7. Alongside this, to deliver a circular economy and protect our natural resources, we must begin to divert more inert wastes which are currently lower rated for Landfill Tax purposes up the waste hierarchy to recycling and re-use. There is a statutory target set under the Environment Act 2021 to ensure that by 31 December 2042, the total mass of residual waste excluding major mineral wastes does not exceed 287 kg per head of population in England.⁴ For the purposes of measuring progress against this target, residual waste is defined as waste generated in England that is sent to landfill, put through incineration (including energy from waste), used as energy recovery (excluding anaerobic digestion) in the UK, or sent outside of the UK for energy recovery.
- 2.8. This target is accompanied by eight non-statutory interim targets to reduce residual waste that were announced in the Environmental Improvement Plan 2023,⁵ alongside non-statutory commitments and ambitions to eliminate avoidable waste and double resource productivity by 2050, eliminate avoidable plastic waste by 2042, seek to eliminate waste crime by 2042, and achieve a 65% municipal recycling rate by 2035. Similar commitments exist for construction waste, with plans to eliminate all but hazardous construction and demolition waste to landfill and reduce soil to landfill by 75%, ultimately working towards zero avoidable construction and demolition waste by 2050. These non-statutory targets and commitments were set under the previous

⁴ [The Environmental Targets \(Residual Waste\) \(England\) Regulations 2023](#)

⁵ [Environmental Improvement Plan 2023 - GOV.UK](#)

government and are currently under review as part of the ongoing review and revision of the Environmental Improvement Plan for England.

Devolution

- 2.9. Landfill Tax was devolved to Scotland in 2015 and to Wales in 2018. Both devolved taxes have to-date remained similar in design and structure to the tax in England and Northern Ireland. However, in response to an evolving policy landscape all three governments have or are in the process of reviewing their landfill taxes. For example, both the Scottish and Welsh Governments are reviewing the effectiveness of the lower rate, with the Welsh Government recently announcing they will increase it.

Waste Crime

- 2.10. The economic incentives provided by Landfill Tax have helped create the conditions for the waste and management sector to invest in more sustainable waste management. Since 2000, local authority waste sent to landfill in England has fallen by 90%. The incentive to illegally dispose of waste is, however, an unavoidable outcome from using tax to support the waste hierarchy. Waste crime harms local communities, pollutes the natural environment, creates unfair competition for legitimate businesses and damages the economy.
- 2.11. The Environmental Services Association has estimated that the economy-wide cost of criminal activity relating to waste management in England was £1 billion in 2018-19, of which £500 million represented cost to the taxpayer.
- 2.12. HMRC estimates that the Landfill Tax gap for England and Northern Ireland, the difference between the tax which is theoretically due and that which is collected, was 14.5% or £100 million in 2022-2023. In the tax year 2022-23, around half of the gross Landfill Tax gap estimate was due to the misdescription of standard rated material as lower rate when disposed of at authorised landfill sites. The tax gap also includes estimates of losses attributed to disposals at unauthorised waste sites and where the tonnage of waste disposed of at permitted sites is underdeclared. Furthermore, the current reliefs and exemptions are open to abuse and boundary pushing and are being exploited by some businesses to reduce their Landfill Tax liability.
- 2.13. Tackling the tax gap is one of three strategic priorities for HMRC, alongside modernisation and reform and improving customer service. In the last 5 years, HMRC compliance activities have generated Landfill Tax compliance yield of around £1.2 billion. In April 2018, the scope of Landfill Tax was extended to include disposals at unauthorised waste sites. This aimed to support legitimate operators by taxing rogue operators who use unauthorised sites, seeking to exploit the disparity of tax treatment to undercut legitimate operators. Since 2018, HMRC have issued tax assessments and penalties totalling more than £20 million to those involved with unauthorised waste sites.
- 2.14. Waste crime is wider than Landfill Tax non-compliance, and encompasses activities such as fly-tipping, illegal exports, fraud in producer responsibility schemes and the illegal burning of waste. Defra leads and coordinates the government's response to waste crime in England. The government has introduced a number of measures over recent years to tackle waste crime including:
- Raising the standard of operator competence at permitted waste sites

- The introduction of a fixed penalty notice for breaches of the household waste duty of care.
- Updated powers to access evidence and enter property and to keep fixed penalty notices at an appropriate level.
- Enhanced powers to access communications data and gather intelligence.

- 2.15. The Environment Act 2021 included improved powers to crack down on illegal waste activities, including through powers to introduce a digital waste tracking system and to regulate the import and export of waste.
- 2.16. Delivery of additional measures to ensure regulators and local authorities can work more effectively to combat waste crime is ongoing. These will:
- Introduce reform of the waste carrier, broker, dealer regime which will move the regulation of waste management and transport from a light touch registration system into environmental permitting.
 - Reform the waste permit exemptions regime to remove and tighten a number of exemptions which are abused by criminals and to give the regulators the ability to oversee the regime more effectively ties.
- 2.17. The introduction of a digital waste tracking service across the UK from April 2026 will enable regulators to better detect illegal activity and tackle waste crime, including fly-tipping, illegal waste sites and illegal waste exports.
- 2.18. In recent years there has been an increase in the involvement of serious and organised criminal gangs in the waste sector. To combat this the Environment Agency hosts the Joint Unit for Waste Crime (JUWC) which formally brings together environmental regulators and law enforcement agencies, including HMRC, to tackle serious and organised waste crime. The Unit has made significant progress aligning its approach to other criminal justice agencies to target Organised Crime Groups in a model that is respected internationally. Since its formation in 2020, the JUWC has worked with over 130 partner organisations, and organised and/or attended 312 multi-agency days of action, which have resulted in 175 associated arrests by other agencies. In February 2024, the Environment Agency launched an Economic Crime Unit which targets the money and assets obtained from waste crime.

3. The basic framework and scope of Landfill Tax – Transitioning to a Single Rate

The current two rate structure

- 3.1. There are currently two rates of Landfill Tax: the standard rate is currently £126.15 per tonne and the lower rate, which broadly applies to inert, less polluting materials, is £4.05 per tonne. Materials currently subject to the lower rate are set out in the Qualifying Materials Order (QMO) and the Qualifying Fines Order (QFO). When developing the QMO the government considered factors including the potential for greenhouse gas emissions, the polluting potential in the landfill environment and whether the materials are hazardous.
- 3.2. In the early years of Landfill Tax, a key environmental objective was to significantly reduce biodegradable municipal waste to landfill and rates were set accordingly. Depositing biodegradable waste in landfill leads to creation of leachate containing harmful chemicals and landfill gas (~50% methane, ~50% carbon dioxide with up to 1% trace gases, such as hydrogen sulphide also present).
- 3.3. The early focus on reducing biodegradable waste to landfill was reflected in above-inflation escalators applied to the standard rate between 1999 and 2014. These increased the standard rate from £10 to £80 per tonne, while the lower rate only increased from £2.00 to £2.50 per tonne over the same period. This established a trajectory which has seen the gap between the lower and standard rate widen over time, as rates have been adjusted for inflation.
- 3.4. This has contributed to a significant differential in outcomes for materials subject to the standard versus lower rate. Whilst the declared volume of standard rated materials sent to landfill decreased by 82 per cent (from 24.9 million tonnes in 2010/11 to 4.4 million tonnes in 2023/24), the declared volume of lower rated materials only fell by 31 per cent (from 11.4 million tonnes to 7.9 million tonnes in the same period).⁶
- 3.5. Many materials subject to the lower rate, such as rocks and soils, have the potential to be recycled and reused, which would reduce our reliance on scarce natural resources.
- 3.6. The government acknowledges the nature and scale of opportunities and challenges to recycling at scale vary between materials. Responses to the call for evidence suggest technologies are available in most cases and that stronger price incentives would help overcome barriers to innovation and investment in the deployment of these at scale.
- 3.7. The large gap between the lower and standard tax rates also provides a perverse incentive to misdescribe standard rated waste as lower rated, to evade tax. Some in the sector are concerned about practices such as shredding plasterboard, mixing it with soil and declaring it to be inert. The rate differential incentivises these types of unscrupulous practices and is a key contributory factor to the tax gap. They also

⁶ https://assets.publishing.service.gov.uk/media/66793172921ddc8344a00f04/2024_June_env_tabs.ods

undermine legitimate operators and cause environmental and social harm. In recent years, there have been several high-profile cases of gypsum-based materials like plasterboard reacting badly in landfills, causing odours which impact the lives of local residents, and of hazardous materials like asbestos being buried in landfill sites which do not have the appropriate engineering to appropriately manage them.

- 3.8. Misdescription can be challenging to tackle, especially as certain mixed waste codes, which cover a broad range of materials, can include materials which may qualify for either the lower or standard rate of Landfill Tax. When waste is processed, the true material composition can also be difficult to identify through visual inspections alone. For example, it can be difficult to establish the composition of “fines” (particles produced by a waste treatment process that involves an element of mechanical treatment such as trommelling, screening or soil washing). This creates opportunity for intentional misdescription of material to avoid the correct rate of tax being applied. The proposals in this consultation aim to simplify the tax and design out inherent risks with the current two rate structure.

The Qualifying Fines Regime

- 3.9. The Qualifying Fines regime was introduced in 2015 following concerns raised by landfill operators that the lower rate of tax was not being applied equitably and that mixed wastes were not being accepted by some Site Operators as qualifying for the lower rate. Landfill site operators are responsible for ensuring the tax liability of material is correctly identified and charged and they had requested greater certainty on which to base their liability decisions, particularly in relation to fines. Following consultation, the government introduced the Qualifying Fines regime which sets out conditions which must be met for fines to be eligible for the lower rate of tax. These conditions are set out in secondary legislation and on GOV.UK in Notice LFT1.⁷
- 3.10. Despite the introduction of the Qualifying Fines regime, there remain concerns around determining whether fines should be subject to the lower or standard rate of Landfill Tax. Responsibility for fines classification is split between waste processors and waste handlers who describe and classify the fines, and landfill operators who verify the classification and account for the tax to HMRC. Landfill operators are also responsible for adhering to conditions as set out in Notice LFT1, including conducting loss on ignition (LOI) tests at a specified frequency to ensure the correct tax is applied. Failure to adhere to these conditions and apply the correct rate of tax can result in significant tax liabilities arising for landfill operators. Respondents to the 2021 call for evidence raised how this split responsibility can create uncertainty, as landfill operators are partly reliant on accurate descriptions from processors, allowing for miscommunication or intentional misdescription. This has added complexity to the tax and made it more administratively difficult. HMRC have penalties in place to deal with Landfill Tax evasion but these have added to the financial and legal risks for those who accept fines in good faith and some operators have stopped accepting fines as a result. There has also been feedback that landfill operators face challenges implementing the LOI tests in practice.

⁷ <https://www.gov.uk/government/publications/excise-notice-lft1-a-general-guide-to-landfill-tax/excise-notice-lft1-a-general-guide-to-landfill-tax#lower-rate-qualifying-fines>

- 3.11. These practical challenges, together with the perverse incentive resulting from the widening gap between the rates of Landfill Tax, have increased the risk of misdescription. Regulatory requirements to pre-treat waste before disposing of it to landfill mean it can be difficult to identify its composition. Industry stakeholders have also raised concerns about deliberate mixing of standard rated fines with inert materials, with the intention of concealing its true composition, misdescribing it and disposing of it at the lower rate.
- 3.12. In 2022, 20% of qualifying fines tested by HMRC did not pass the LOI test. During this period, landfill operators also reported significant amounts of trommel fines classified under waste code 19 12 12 as qualifying fines in the pre-acceptance questionnaire and passed a visual inspection but subsequently failed the LOI test. The Environment Agency's 2020 trommel fines campaign also found over 50% of waste sampled was misdescribed hazardous waste.⁸
- 3.13. In addition to challenges with misdescription, the volume of waste disposed of under mixed waste codes has not reduced over time in line with the overall reduction in waste to landfill. Waste code 19 12 12 should be used for 'residual waste' resulting from the mechanical processing to extract all materials that can be diverted from landfill. In England and Northern Ireland, the percentage of landfilled municipal waste which is reported under this code has increased from 42% in 2010 to 71% in 2022.⁹

Unauthorised Waste Sites

- 3.14. Landfill Tax was extended to include material disposed of at unauthorised waste sites in England and Northern Ireland from 1 April 2018. Unauthorised waste sites are characterised by the lack of an appropriate permit, landfill engineering and oversight, which dramatically increases the likelihood of gas, leachate and flyaway waste contaminating the surrounding area. Prior to these changes, these sites operated outside the scope of Landfill Tax. The changes were designed to remove the tax advantage that incentivises this type of activity, and level the playing field for legitimate operators. Landfill Tax on waste disposed of at unauthorised waste sites is charged at the standard rate for all material.
- 3.15. A range of parties may be involved in disposing of waste at an unauthorised waste site. When a taxable disposal at an unauthorised waste site has been identified, the following persons may be jointly and severally liable for the tax and any penalties:
- the person who actually makes the disposal
 - any person who knowingly causes or knowingly facilitates the disposal to be made.

The Proposals

- 3.16. The following proposals aim to ensure Landfill Tax reflects modern waste practices and our ambition to transition to a circular economy, by increasing the economic incentive to sort, recycle and re-use all types of material. They will simplify the tax, remove incentives and opportunities to misdescribe waste and complement wider

⁸ [National waste crime survey report 2021](#)

⁹ [UK statistics on waste - GOV.UK](#)

reform underway across the waste policy landscape. The government acknowledges the benefits of giving businesses time to prepare for changes, which may include changes to waste disposal processes, contracts and investment in sorting equipment and alternative waste management routes for some materials. The proposed timetable aims to balance this with ensuring incentives to misdescribe are eliminated as quickly as possible, which is why the government is seeking views on delivering a single rate of tax and reforming exemptions by 2030. Meanwhile, the Qualifying Fines Regime has not achieved its objective of providing certainty to the sector and ensuring that the lower rate of tax was being applied equitably. Nor is it encouraging the maximum diversion of waste from landfill. That is why the government is proposing to take swifter action by removing the Qualifying Fines Regime from 2027 ahead of the transition to a single rate being completed.

Proposal 1: The government proposes to transition to a single rate of Landfill Tax by 2030. To deliver this, an escalator will be applied to the lower rate until it meets the standard rate in 2030.

Proposal 2: As part of this transition, the government proposes to remove the qualifying fines regime, with effect from April 2027. This means all fines disposed of to landfill under mixed waste codes will be subject to the standard rate of Landfill Tax. Only materials listed in the Qualifying Materials Order will be eligible for the lower rate of Landfill Tax until the lower rate is removed in 2030.

- 3.17. The proposed reforms to the rate structure and exemptions in this consultation are designed to reduce the incentive to misdescribe waste. This may have the effect of displacing the risk of misdescription to the illegal dumping of waste at unauthorised waste sites or fly tipping. As such, we would want to make complementary changes to the tax as it applies at unauthorised waste sites.
- 3.18. In addition to charging the standard rate on all material at unauthorised waste sites, HMRC can issue penalties and charge penalty interest depending on the specific circumstances. Specifically:
- Wrongdoing penalties - where someone knowingly causes or facilitates disposals at an unauthorised waste site. These can amount to up to 100% of the tax due.
 - Penalty interest - can be applied where assessments and penalties are not paid on time. The rate of penalty interest is 10 percentage points higher than the normal interest rate and is compounded monthly while the debt remains unpaid. Penalty interest is applied from the date on which the tax was due for payment. This interest is complex to calculate and consequently does not always provide the intended incentive to pay on time.
 - Criminal sanctions can be applied in the most serious cases.
- 3.19. Unauthorised waste sites can cause greater harm for the environment, local communities and public bodies clearing them. Moving to a single rate of landfill tax at authorised landfill sites removes the incentive to misdescribe waste to attract the lower rate but could see the risk displaced with waste being illegally disposed at unauthorised site. We note that in the Welsh Landfill Disposal Tax, the rate at unauthorised landfill sites is 150% of the standard rate. This creates an additional financial deterrent for people seeking to dispose of waste illegally.

Proposal 3: The government proposes to increase the rate of Landfill Tax applied to disposals at unauthorised waste sites to 200% of the standard rate, from 2027. The government also wants to simplify the penalties and interest which apply in these cases and align penalties to other tax regimes.

Impacts

Waste Crime

- 3.20. The proposals are expected to significantly reduce incentives to misdescribe waste sent to landfill – a practice which harms the natural environment, impacts local communities and undermines legitimate landfill site operators.
- 3.21. Though reduced, the government acknowledges this incentive will not be wholly eliminated. Landfill Tax is just one factor landfill site operators consider when setting gate fees, which even in a single rate scenario are likely to be higher in respect of active and hazardous waste which require greater levels of engineering and ongoing monitoring in the landfill environment. Criminals may also look for other avenues to illegally dispose of waste cheaply, including misdescription and disposal of non-inert waste in quarries with a recovery permit, deposit for recovery schemes and abuse of construction planning permits.
- 3.22. Though incentives to misdescribe would be reduced, there is a risk the reforms will displace noncompliance to increased illegal dumping or fly tipping. The proposal to apply double the standard rate of Landfill Tax on unauthorised waste sites aims to increase the deterrent for illegal dumping. The Environment Agency remains committed to investigating unauthorised waste sites and ensuring that those responsible for breaching environmental legislation both put right any damage that has been caused and face appropriate sanctions through the legal process.

Local authorities

- 3.23. Local authorities may be impacted in their role as waste disposers. The development of alternatives to landfill for largely standard rated biodegradable waste, including energy from waste, has seen local authority waste sent to landfill in England fall by 90% since 2000. The volumes of lower rated waste disposed of varies by local authority, however, like businesses, local authorities will be incentivised to minimise residual waste and explore alternatives to landfill for lower rated waste.
- 3.24. Local authorities also have a duty to keep their public land clear of litter and refuse. In 2023/24 local authorities in England dealt with 1.15 million fly-tipping incidents and spent £865m cleaning streets, including litter and fly-tips, in the same time period.

Landfill Site Operators

- 3.25. Inert materials are commonly used for landfill engineering, including daily cover requirements to minimise odours, deter scavenging and prevent flies. Although there are alternatives, lower rated and exempt materials continue to be used for this purpose.
- 3.26. Inert materials are used to build hard standing areas and haul roads on landfill sites. In some instances where waste material is unsuitable, these types of engineering works may require landfill operators to procure virgin construction materials. These materials are subject to Landfill Tax, irrespective of whether they are disposed of into

the landfill cell. The proposals may therefore increase engineering costs for some landfill operators.

- 3.27. Simplifying the tax will reduce the administrative burdens on landfill site operators. Removing the qualifying fines regime could also simplify processes for operators, for example, removing the need for materials to be sorted and subject to LOI testing. It will also reduce the risk landfill operators currently face of submitting an incorrect tax return as a result of relying on incorrect information from a third party.

Waste disposers

- 3.28. Businesses that currently dispose of lower rated waste to landfill may experience increased disposal costs. The scale of this impact will depend on availability and use of alternatives to landfill, which are expected to develop in response to the strong price signal provided by the transition to a single rate of Landfill Tax. The government welcomes evidence on current practice and potential impacts from businesses operating in sectors which dispose of significant volumes of lower rated waste, including the construction and demolition sector.

Consultation Questions

Proposal 1: A single-rate ambition

4. What impact do you think a single rate of Landfill Tax would have on environmental outcomes, including ensuring more materials are reused, recycled and repurposed?
5. Alongside these proposals, what steps could government take to improve the circularity of materials which are currently subject to the lower rate of Landfill Tax?
6. What impact would a single rate of Landfill Tax have on your organisation? How would your business adapt in response to this change?
7. Are there technological or practical barriers to reusing, re-purposing and recycling any of the materials which are currently subject to the lower rate of Landfill Tax? And how could these be overcome?
8. Are there any lower rated materials for which landfill is the only waste management option?
9. What impact do you think a single rate of Landfill Tax would have on misdescription and wider waste crime (including illegal dumping)?
10. If you answered question 9, what steps could government take to respond to/manage these impacts?
11. Do you agree with the proposed timeframe to transition to a single rate by 2030? What impact would transitioning to a single rate by 2030 have on your organisation?
12. What could government do to support your organisation to prepare for the change?

Proposal 2: Removal of the Qualifying Fines Regime

13. Do you agree that removing the qualifying fines regime would:
- (i) improve environmental outcomes and,
 - (ii) reduce misdescription during the period of transition to a single rate?

14. Do you agree that all fines should be subject to the standard rate? What impact would this have on your organisation?
15. Are there any wider potential impacts associated with removing the qualifying fines regime?
16. Do you agree with the proposal to give businesses one year's notice, before implementing this change from 2027.

Proposal 3: Unauthorised waste sites

17. Do you agree with the proposal to increase the rate of Landfill Tax applied to unauthorised waste sites and simplify the penalties and interest which applies?

Additional proposals

18. Do you have any alternative proposals or other views relating to the basic framework and structure of the tax?

4. Reforming Landfill Tax exemptions and reliefs

- 4.1. There are currently Landfill Tax exemptions for the following types of disposals:
- i. Filling of Quarries: Where qualifying material is used for the purposes of filling existing quarries or former quarries which ceased operation on or after 1 October 1999 and where there is planning consent in place to fill or partially fill the quarry, and the permit only authorises the disposal of qualifying material.
 - ii. Mining and Quarrying: Where qualifying material arising from mining and quarrying operations is disposed of at an authorised landfill site.
 - iii. Dredging: Where material is removed from inland waterways and harbours water (including the banks of canals and rivers) by dredging.
 - iv. Pet cemeteries: May be treated as landfill sites under environmental law. However, burials of pets at certain authorised landfill sites are not taxable. To qualify for exemption the site must be used solely for the burial of domestic pets. In these circumstances the site is not required to register for Landfill Tax.
- 4.2. To align the Landfill Tax regime with circular economy ambitions and ensure the right price incentives are in place to encourage recycling and reuse of all materials, the government is reviewing the filling of quarries and dredging exemptions.
- 4.3. Landfill site operators who only make exempt disposals are not required to register for Landfill Tax or submit returns. Consequently, HMRC only holds partial data on the quantities of exempt material being disposed of to landfill and does not have disaggregated quantities by exemption type. However, feedback from the 2021 call for evidence and HMRC compliance teams suggests the filling of quarries and dredging exemptions are facilitating Landfill Tax fraud and should be reviewed.
- 4.4. We are not seeking views on the pet cemeteries or mining and quarrying exemption at this time, however as with all tax policy the government keeps these exemptions under review.

Filling of Quarries

- 4.5. If waste material is used to fill existing or former quarries, an environmental permit is required. Depending on circumstances, quarries may apply for either:
- a recovery permit – to use waste material in place of non-waste material that would otherwise have been needed to perform a function; or
 - a disposal permit – to dispose of waste material (this permit is also used by general landfill sites).
- 4.6. The Waste Framework Directive stipulates that recovery operations which result in waste used in place of primary resources are to be encouraged over disposal operations which are intended to simply get rid of the waste safely.¹⁰ As quarries with recovery permits are *using* waste material they are outside the scope of Landfill Tax.

¹⁰ <https://assets.publishing.service.gov.uk/media/5a79c0ebe5274a18ba50e948/pb13569-wfd-guidance-091001.pdf>

- 4.7. While some quarries operate under recovery permits, many operate under disposal permits with stakeholders suggesting the additional complexity and requirements of recovery permits as a reason for opting for a disposal permit.
- 4.8. Quarries with disposal permits are in scope of Landfill Tax but unlike landfill sites they can qualify for a Landfill Tax exemption when disposing of qualifying¹¹ material. Quarry operators that exclusively dispose of qualifying material do not need to be registered for Landfill Tax or submit returns. These are 'exempt sites' for Landfill Tax purposes.
- 4.9. The Landfill Tax exemption was originally intended to address the difficulties quarry owners had in competing for qualifying material with similar sites. Nowadays, quarries are being used to dispose of waste material in a similar way to landfill sites, with the advantage of not paying Landfill Tax. The Landfill Tax exemption has therefore enabled quarry operators to circumvent applying for a recovery permit and acts as a barrier to material being moved up the waste hierarchy, with significant quantities – estimated to be around 20 million tonnes per year - of rocks and stone, mostly from excavation, disposed of under this exemption. This has created unfairness in the tax system and does not align with the government's circular economy ambitions.
- 4.10. The current regime is also open to abuse with cases identified of non-qualifying materials added to soils going into exempt sites. This undermines legitimate landfill site operators who need to meet higher site standards than are required for quarries to apply the lower rate of Landfill Tax. This can negatively impact the environmental impacts as quarries often do not have the necessary site engineering to safely manage non-inert materials, leading to leachate contaminating the natural environment and release of pollutant gases.
- 4.11. The proposals seek to align tax treatment with environmental regulations to provide greater clarity and encourage operators to apply for the appropriate recovery permit with the associated environmental monitoring and regulatory requirements. It also looks to address the apparent unfairness where qualifying material would be taxed at the lower rate on a general landfill site but exempt from the tax at a quarry operating on a similar disposal permit.

Proposal 4: The government proposes to remove the Landfill Tax exemption for material disposed of on or in quarries with a disposal permit by 2027. This means all material disposed of on or in quarries under a disposal permit will be subject to Landfill Tax at the relevant rate.

Proposal 5: Material used to fill quarries with a recovery permit will remain outside the scope of Landfill Tax.

Consultation Questions

19. Do you agree that removing the filling of quarries exemption would level the playing field and improve environmental outcomes?
20. Are there particular challenges faced by quarry operators undertaking backfill activities, which the government should be aware of?

¹¹ As per the Landfill Tax (Qualifying Material) Order 2011

21. Does the proposed implementation timeline provide sufficient time to prepare? What could government do to help businesses prepare for the change?

22. Do you have any alternative proposals?

Dredging

- 4.12. The exemption applies to material removed from the beds of inland waterways and harbours (including the banks of canals and waterways) by dredging or a similar process. It was introduced to support the removal of accumulated sediment, which helps keep inland waterways clear and prevent flooding.
- 4.13. Under environmental regulations, material sent to landfill must be sufficiently dry, to ensure it does not leach into the surrounding environment.¹² In 2007 the government extended the scope of the exemption to cover dredged material that has been treated with additives so that it is no longer a liquid waste. To qualify for the exemption, the additive used must have dehydrating properties or bind the excess moisture content within the dredged material, to produce a material that is not liquid. The current legislation does not stipulate the types or amounts of material that can be added to ensure the waste is not liquid waste.
- 4.14. Around 600,000 tonnes of material are disposed of to landfill in 2023 under the dredgings exemption. The government does not currently hold reliable data on how much of this material is comprised of stabilising material, however there is wide variation in the amounts of stabiliser being used sometimes with a ratio as high as over 1:5 stabiliser to dredged material. In some cases this may be done to avoid paying Landfill Tax.
- 4.15. Some respondents to the 2021 call for evidence expressed concern that the exemption for added material is being used to dispose of standard rated material without paying tax. Stabilisers such as Air Pollution Control Residue (APCr) can be added to dredgings – the ash if sent to landfill on its own would be liable at the standard rate but when added as stabiliser is currently exempt. This type of material can be reprocessed and recycled, for example, for use in the production of bricks. The current exemption therefore weakens the price incentive to divert these materials from landfill for recycling.

Proposal 6: The government proposes to restrict the dredging exemption to dredged material only from April 2027.

- 4.16. Restricting the dredging exemption aims to strike a balance between continuing to support vital dredging activity by allowing dredged material to be exempt from Landfill Tax, while closing the current loophole and providing a price incentive to divert recyclable stabiliser materials, such as APCr, from landfill.

Consultation Questions

23. Do you agree that the proposal to restrict the dredging exemption to dredged material only would incentivise re-use and recycling of stabilising materials such as APCr?

¹² <https://www.legislation.gov.uk/eudr/1999/31/article/5>

24. What impact would proposals to restrict the dredging exemption have on (i) your organisation, (ii) dredging activity overall?
25. Does the proposed implementation timeline provide sufficient time to prepare? What could government do to help businesses prepare for the change?
26. Do you have any alternative proposals?

Water Discounting

- 4.17. Water discounting was introduced to recognise that some waste streams require water to be added to waste materials to allow safe transportation, mineral extraction or other industrial processes. A discount can be applied to the added water content of material when calculating the taxable weight. In 2023-24 there were over 200 agreements in place, worth around £140 million.
- 4.18. Investment in equipment using water can increase the amount of recyclable material obtained from waste, but there is also a concern that in some industries the availability of the water discounting relief could mean that it is cheaper to send material to landfill than to maximise recovery. Advancements in recycling technologies since the discount was introduced means water can now be efficiently removed. The majority of respondents to relevant questions in the 2021 call for evidence said the water discounting scheme disincentivises material recovery by making landfill cheaper, discouraged water removal, and limited innovation within the industry for managing material higher up the waste hierarchy. It was also suggested that the scheme does not encourage the efficient use of water.
- 4.19. The water discounting relief is open to abuse and difficult to enforce, with some waste disposers claiming a discount for water which has not been added resulting in the under-declaration of Landfill Tax. HMRC recognises the compliance risks with the water discounting exemption and in the last 5 years have rejected several claims from businesses to reduce their Landfill Tax liability where water is added to waste.
- 4.20. There is also a risk to the environment caused by retaining water in waste since the extra water can increase the risks associated with managing leachate. Agreements do not encourage reduction in the volume of waste to landfill with waste producers keen to retain agreements with high levels of water content.
- 4.21. Landfill site operators have reported that when they express concerns about proposed water discounts, waste producers take their custom elsewhere. Abuse of the water discounting scheme undermines legitimate operators and weakens the price incentive to maximise recycling and re-use of materials.

Proposal 7: The government proposes to remove the water discounting relief from 2027.

- 4.22. Removing the water discounting relief will incentivise investments in advanced recycling technologies, encourage the reuse and recycling of water, and prevent ongoing abuse of the discount. Discouraging water discounting aligns with circular economy principles by prioritising the reuse and recycling of materials, including water.

Consultation Questions

27. Do you agree removing water discounting agreements from the tax would improve environmental outcomes and level the playing field for legitimate operators?
28. What impact would removal of the water discounting scheme have on your organisation?
29. Does the proposed implementation timeline provide sufficient time to prepare? What could government do to help businesses prepare for the change?
30. Do you have any alternative proposals?

5. Summary of Consultation Questions

1. In what capacity are you responding to this consultation?
 - i. Business that does not operate a landfill site but produce waste that ultimately is deposited at one
 - ii. Business that operates a commercial landfill site accepting waste from third parties
 - iii. Business that operates a landfill site but does not accept third party waste
 - iv. Trade organisation or governing body
 - v. Environmental group
 - vi. Academic or research
 - vii. Local government
 - viii. Individual
 - ix. Other
2. If you wish to, please enter details of the business or body you represent.
3. Would you like your response to be confidential?
4. What impact do you think a single rate of Landfill Tax would have on environmental outcomes, including ensuring more materials are reused, recycled and repurposed?
5. Alongside these proposals, what steps could government take to improve the circularity of materials which are currently subject to the lower rate of Landfill Tax?
6. What impact would a single rate of Landfill Tax have on your organisation? How would your business adapt in response to this change?
7. Are there technological or practical barriers to reusing, re-purposing and recycling any of the materials which are currently subject to the lower rate of Landfill Tax? And how could these be overcome?
8. Are there any lower rated materials for which landfill is the only waste management option?
9. What impact do you think a single rate of Landfill Tax would have on misdescription and wider waste crime (including illegal dumping)?
10. If you answered question 9, what steps could government take to respond to/manage these impacts?
11. Do you agree with the proposed timeframe to transition to a single rate by 2030? Would this give your organisation sufficient time to prepare?
12. What more could government do to support your organisation to prepare for the change?

- 13.** Do you agree that removing the qualifying fines regime would:
- (i) improve environmental outcomes and,
 - (ii) reduce misdescription during the period of transition to a single rate?
- 14.** Do you agree that all fines should be subject to the standard rate? What impact would this have on your organisation?
- 15.** Are there any wider potential impacts associated with removing the qualifying fines regime?
- 16.** Do you agree with the proposal to give businesses one year's notice, before implementing this change from 2027.
- 17.** Do you agree with the proposal to increase the rate of Landfill Tax applied to unauthorised waste sites and simplify the penalties and interest which applies?
- 18.** Do you have any alternative proposals or other views relating to the basic framework and structure of the tax?
- 19.** Do you agree that removing the filling of quarries exemption would level the playing field and improve environmental outcomes?
- 20.** Are there particular challenges faced by quarry operators undertaking backfill activities, which the government should be aware of?
- 21.** Does the proposed implementation timeline provide sufficient time to prepare? What could government do to help businesses prepare for the change?
- 22.** Do you have any alternative proposals?
- 23.** Do you agree that the proposal to restrict the dredging exemption to dredged material only would incentivise re-use and recycling of stabilising materials such as APCR?
- 24.** What impact would proposals to restrict the dredging exemption have on (i) your organisation, (ii) dredging activity overall?
- 25.** Does the proposed implementation timeline provide sufficient time to prepare? What could government do to help businesses prepare for the change?
- 26.** Do you have any alternative proposals?
- 27.** Do you agree removing water discounting agreements from the tax would improve environmental outcomes and level the playing field for legitimate operators?
- 28.** What impact would removal of the water discounting scheme have on your organisation?
- 29.** Does the proposed implementation timeline provide sufficient time to prepare? What could government do to help businesses prepare for the change?
- 30.** Do you have any alternative proposals?

6. 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. |

A 2021 call for evidence on aspects of Landfill Tax was conducted alongside stage 1 of the process. This consultation is taking place during stage 2 of the process. The government will announce outcomes of the consultation in due course.

How to respond

A summary of the questions in this consultation is included at chapter 5.

The online response form can be found on the gov.uk page:

<https://www.gov.uk/government/consultations/consultation-on-reform-of-landfill-tax>

Although using the online response form is the preferred method of responding, responses or enquiries can also be sent by e-mail to LfTpolicy@hmtreasury.gov.uk

Responses should be sent by 21 July 2025.

Paper copies of this document in Welsh may be obtained free of charge from the above address.

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

HMRC is committed to protecting the privacy and security of your personal information. This privacy notice describes how we collect and use personal information about you in accordance with data protection law, including the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act (DPA) 2018.

As this is a joint consultation, responses will be shared between HMRC and HM Treasury. Both departments are bound by the GDPR and DPA.

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 2018, UK General Data Protection Regulation (UK GDPR) 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 Freedom of Information Act 2000, 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.

Consultation Privacy Notice

This notice sets out how we will use your personal data, and your rights. It is made under Articles 13 and/or 14 of the UK General Data Protection Regulation.

Your data

We will process the following personal data:

Name

Email address

Postal address

Phone number

Job title

Purpose

The purpose(s) for which we are processing your personal data is: 'Consultation on reform of Landfill Tax in England and Northern Ireland. '

Legal basis of processing

The legal basis for processing your personal data is that the processing is necessary for the exercise of a function of a government department.

Recipients

Your personal data will be received by HM Treasury and HM Revenue and Customs, who are undertaking this consultation jointly.

Retention

Your personal data will be kept by us for 6 years and will then be deleted.

Your rights

You have the right to request information about how your personal data are processed, and to request a copy of that personal data.

You have the right to request that any inaccuracies in your personal data are rectified without delay.

You have the right to request that any incomplete personal data are completed, including by means of a supplementary statement.

You have the right to request that your personal data are erased if there is no longer a justification for them to be processed.

You have the right in certain circumstances (for example, where accuracy is contested) to request that the processing of your personal data is restricted.

Complaints

If you consider that your personal data has been misused or mishandled, you may make a complaint to the Information Commissioner, who is an independent regulator. The Information Commissioner can be contacted at:

Information Commissioner's Office

Wycliffe House

Water Lane

Wilmslow

Cheshire

SK9 5AF

0303 123 1113

casework@ico.org.uk

Any complaint to the Information Commissioner is without prejudice to your right to seek redress through the courts.

Contact details

The data controller for your personal data is HM Treasury and HM Revenue and Customs. The contact details for the data controllers are:

HMRC

100 Parliament Street

Westminster

London SW1A 2BQ

HM Treasury

1 Horse Guards Road

London

SW1A 2HQ

The contact details for HMRC's Data Protection Officer are:

The Data Protection Officer

HM Revenue and Customs

14 Westfield Avenue

Stratford, London E20 1HZ

advice.dpa@hmrc.gov.uk

The contact details for HMT's Data Protection Officer are:

The Data Protection Officer
Corporate Governance and Risk Assurance Team
SW1A 2HQ
London
privacy@hmtreasury.gov.uk

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: [Consultation Principles Guidance](#)

If you have any comments or complaints about the consultation process, [please contact the Consultation Coordinator](#).

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