



HM Revenue
& Customs

Landfill Tax

Application for group treatment

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

HM Revenue and Customs
Excise Processing Team
BX9 1GL

For official use only

Date of receipt

Entered by _____

Verified by _____

Completing this form

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

Part A: Setting up a new landfill tax group

- 1 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 number

Fax number

- 2 Please give the names 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 provide details of the controlling member if different from above.

Full name

Trading name

Business address

Postcode

Phone number

Fax number

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

Date

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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?

Put 'X' in one box

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

Yes ☐

No ☐

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

Date joined group

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Full name

Trading name

Business address

Postcode

Phone number

Fax number

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Certificate of incorporation number

4 Is the existing representative member remaining part of the group? Put 'X' in one box

Yes ☐ No ☐

5 Please give the date when the new representative member is to start acting for the group
DD MM YY

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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 sites 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 need 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

Put 'X' in the box

New site

☐

Amend existing site

☐

Site closed

☐

Date of closure

Trading name of site

Site address

Postcode

Licence number

Type of waste and estimated tonnes landfilled in a year – read the notes.

Tonnes

Standard

Lower

Exempt

Phone number

Fax number

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

Put 'X' in one box

Yes

☐

No

☐

Site ID official use only

Put 'X' in the box

New site

☐

Amend existing site

☐

Site closed

☐

Date of closure

Trading name of site

Site address

Postcode

Licence number

Type of waste and estimated tonnes landfilled in a year – read the notes.

Tonnes

Standard

Lower

Exempt

Phone number

Fax number

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

Put 'X' in one box

Yes

☐

No

☐

Site ID official use only

Put 'X' in the box

New site

☐

Amend existing site

☐

Site closed

☐

Date of closure

Trading name of site

Site address

Postcode

Licence
number

Type of waste and estimated tonnes
landfilled in a year – read the notes.

Tonnes

Standard

Lower

Exempt

Phone number

Fax number

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

Put 'X' in one box

Yes

☐

No

☐

Site ID official use only

Put 'X' in the box

New site

☐

Amend existing site

☐

Site closed

☐

Date of closure

Trading name of site

Site address

Postcode

Licence
number

Type of waste and estimated tonnes
landfilled in a year – read the notes.

Tonnes

Standard

Lower

Exempt

Phone number

Fax number

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

Put 'X' in one box

Yes

☐

No

☐

Part D: Notification of transfer of sites

This part 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 need 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

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

Name

Business address

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 and use capital letters)

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

Signature

Date

Put 'X' in the box

Director

☐

Company
secretary

☐

Authorised
official

☐

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
- be a member of it and have the right to appoint or remove a majority of its board of directors
- 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 number	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.
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

For more information about our complaints procedure, go to www.gov.uk/complain-about-hmrc

How we use your information

For more information, go to www.gov.uk/government/collections/data-protection-act-2018