



Please read these notes before you fill in the application forms LT1 and LT1A.

Use capital letters and write clearly in black ink. Include all the information required. Failure to do so may result in delays in processing your application. We have included a checklist to help you at the end of these notes.

You can avoid a financial penalty by applying for registration at the correct time. You have the right to appeal if we impose such a penalty.

i More help
Excise Helpline
Phone 0300 200 3700

Where to send the form

When you have completed and signed the forms, send them to:
HM Revenue and Customs
Excise Processing Team
BX9 1GL

Form LT1

1 Business name

Sole proprietor – if you are a sole proprietor give your title (for example, Mr, Mrs or Ms) followed by your first name and surname. Do not use initials.

Partnership – if your business is a partnership then give your trading name. You must also complete form LT2.

Divisional registration – if you wish your business to be registered in divisions, you should give the full name of the company.

Limited company – if your business is a limited company give the full name of the company.

2 Trading name

Give your trading name if it is different to the name given at question 1.

If you are applying for divisional registration, give the name of the division followed by the name of the company.

If none of the above apply, leave blank.

3 Business address

Give the address of your principal place of business. This is where the day-to-day activities are managed.

If this address is a landfill site it should be included on form LT1A or LT50 and LT51 if you are applying for group registration.

Your landfill tax return forms will be sent to the address you have given at question 3 unless you specify an alternative address at question 4.

4 Alternative address

Only complete these boxes if you require your return forms and other correspondence to be sent to another address.

5 Group registration

If you wish to apply for group registration, the representative member should complete forms LT1 and LT50. Form LT51 should also be completed by the representative member with details of the other members. Their site details may also be shown on this form rather than form LT1A.

6 Divisional registration

If you wish to apply for divisional registration, each division must complete forms LT1 and LT1A. These must be accompanied by a letter on behalf of the corporate body explaining why it wants its divisions to be registered separately.

7 Legal status of the business

If the business is a company incorporated in the UK, tick limited company and give the number and date shown on your certificate of incorporation.

8 Landfill activity transferred to you

If you are taking over landfill activities as a going concern or changing the legal status of your existing business (for example, from a sole proprietor to a partnership), give the date of the transfer and the previous owner's name and landfill tax registration number.

9 Previous owner's landfill tax registration number

In certain circumstances, you can apply to keep the previous owner's registration number. If you wish to keep the existing number, then tick yes. You must also complete form LT68 and enclose it with your completed form LT1.

10 Preferred method of payment

Our preferred method of payment is credit transfer made by paying online, through a bank, by Direct Debit or bank transfer.

Cheques should be made payable to 'HM Revenue and Customs only'. Write your reference number on the back.

Do not fold the cheque or attach it to other papers. You can include a letter to ask for a receipt. Send your cheque to:

HM Revenue and Customs
Direct
BX5 5BD
United Kingdom

For more information, go to www.gov.uk and search 'Pay Landfill Tax'.

11 Landfill sites

Tell us the number of permitted or licensed landfill sites you operate, including any sites which only receive exempt waste.

You are the operator of a landfill site if you are:

- the person who is the holder of the site licence under Part II of the Environmental Protection Act 1990 that is in force in relation to the land and authorises disposals in or on the land
- the person who is the holder of the permit issued under section 2 of the Pollution Prevention and Control Act 1999 or Article 4 of the Environment (Northern Ireland) Order 2002 authorising deposits or disposals in or on the land
- the person who is the holder of a disposal licence issued under Part II of the Pollution Control and Local Government (Northern Ireland) Order 1978

If the principal place of business is a landfill site, this must be included. The number recorded here must agree with form LT1A.

For group registrations, the number of sites should agree with that shown on forms LT1A or LT50 and LT51. This should be the total number of sites controlled by all group members, including the representative member.

12 Taxable disposal

A taxable disposal is defined as a disposal of waste:

- made by way of landfill
- at a landfill site
- unless the waste is specifically exempt

Certain landfill site activities are prescribed as being subject to tax.

For more information, go to www.gov.uk and search for 'Notice LFT1'.

13 VAT registration number

If your landfill business is registered for VAT in the United Kingdom give the VAT registration number.

14 Other landfill businesses

The reference to partners and directors refers to those associated with this application for registration.

Declaration

Only the person described below should sign the declaration and tick the appropriate box.

Sole proprietor – the sole proprietor.

Partnership – one of the partners (or an authorised person for partnerships in Scotland).

Limited company – a director or the company secretary.

Unincorporated bodies – an authorised official.

Form LT1A

Use this form to detail all the sites you operate, including any sites which only receive exempt waste. Do not include any sites which will not receive further waste on or after the date notified in question 12 of form LT1.

For applications for group registration you can include your site details on forms LT50 and LT51 instead of form LT1A.

Trading name

If the trading name of the site is different from that shown on form LT1, give the name here.

Licence or permit number

Tell us the licence or permit number of the site.

Site address

Tell us the full site address including postcode.

Type of waste landfilled

Estimated tonnes in a year relate to your estimates for the next 12 months.

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 LT9 and enclose it with your completed form LT1.

Or you can provide the information on your own letter headed paper.

Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint. If you are still unhappy, ask for your complaint to be referred to the complaints manager.

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

Checklist

When you have completed the form, check that you have enclosed all the extra information required. The table below will help you to do this.

Type of application	Forms required						Additional information required
	LT1	LT1A	LT2	LT50	LT51	LT68	
Sole proprietor	✓	✓					
Partnership	✓	✓	✓				
Group treatment	✓	✓		✓	✓		You may wish to include your site details on forms LT50 and LT51 rather than on form LT1A
Application for previous owner's landfill tax registration number	✓	✓				✓	
Divisional registration	✓	✓					A letter on behalf of the company explaining why it wants its divisions to be registered separately