

24 MARCH 2010 BUDGET

Items relating to contaminated land

As in a number of other areas the budget contained no real surprises in matters relating to contaminated land.

Landfill Tax

The 2010 Budget announced that the standard rate of landfill tax will continue to increase by £8 per tonne on 1 April 2014, it having been announced in the 2009 budget that the £8 per tonne annual, 1 April, increase would continue until 2013. This will mean that Landfill Tax will increase from the current £40 to £80 per tonne by 2014. The government advised that the rate would not subsequently fall below £80 per tonne.

The lower rate applicable to inactive wastes will remain at the current £2.50 per tonne for 2011-12.

Landfill Tax Legislation

The Budget announced that the list of wastes qualifying for the lower rate of landfill tax is to remain essentially unchanged. The Government proposes to publish a revised set of qualifying criteria later in the year to provide a more rigorous environmental case for those wastes to which the lower rating is to be applied.

Following the Waste Recycling Group judgment in 2008, the 2009 Budget announced that the Government would legislate so that "certain specified uses of material on a landfill site will be subject to tax." However the Government does not now plan to proceed with changes to the way that waste disposal is defined in the legislation for tax purposes.

Further Information

The above are, of course, just "edited highlights", designed solely to create awareness and are not for guidance, for further information go to:
www.hm-treasury.gov.uk/budget2010.htm

Contact Us

If you would like to discuss either the issues raised or a specific project please contact me, Peter George either on 077 6523 2995 or at pdg@gosolve.co.uk