

## **Budget 2016 – Items impacting Contaminated Land and Flood Risk**

The reference numbers are those found in the full budget red book.

<https://www.gov.uk/government/publications/budget-2016-documents>

### Waste and recycling

2.175 The Aggregates Levy rate will remain frozen at £2 per tonne in 2016-17.

2.176 The government will consult on a new exemption from the Aggregates Levy for aggregate which is an unavoidable by-product of laying pipes for utilities, with a view to legislating in Finance Bill 2017.

2.177 The standard and lower rates of Landfill Tax will increase in line with RPI, rounded to the nearest 5 pence, from 1 April 2017 and again from 1 April 2018. (Finance Bill 2016)

2.178 HMRC will consult later this year on the definition of a taxable landfill disposal, with the intention of changing the definition in Finance Bill 2017. This change aims to bring clarity and certainty to the tax without affecting its intended scope.

2.179 Additional funding will be made available over the next five years for HMRC to increase compliance activity across the waste supply chain, enabling the government to better tackle waste crime.

2.180 In the Autumn Statement 2015, the government announced reforms to the Landfill Communities Fund, including simplification of record-keeping requirements and changes to the scheme's objectives. The scheme's regulator, ENTRUST, will publish guidance shortly setting out the requirement for landfill operators to make a greater contribution to the fund from April 2016.

### Flooding

2.336 Flood defence and resilience funding will be increased by more than £700 million by 2020-21, funded by a 0.5% increase in the standard rate of Insurance Premium Tax. Additionally the government will spend a further £130 million on repairing transport infrastructure damaged by Storms Desmond and Eva.

The above are, of course, just "edited highlights", designed solely to create awareness and are not for guidance. 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](mailto:pdg@gosolve.co.uk)