

Somerset Waste Partnership reference: 2016-85  
Enquiries regarding landfill payments  
Date of response: 07.04.2016

Dear XXX

### **Freedom of Information request – queries relating to landfill**

I am writing regarding your recent request for information from Somerset Waste Partnership, which has been dealt with under the provisions of the Freedom of Information Act 2000. Somerset Waste Partnership is a partnership of Mendip, Sedgemoor, South Somerset and West Somerset District Councils, Taunton Deane Borough Council and Somerset County Council. This response covers all those partner authorities.

In response to your questions: -

Would you please treat this communication as a Freedom of Information request. I recently submitted an FOI to Somerset County Council (FOI Reference 1017165) and was advised that the information I had requested was held by The Somerset Waste Partnership. The information I seek is as follows:-

Your organisation is on record for sending large tonnages of inert and C and I waste to Landfill sites.

1 Did these types of material qualify for the lower rate of waste tax ie £2.00/£2.50 per tonne? - [Until April 2011, Somerset Waste Partnership did dispose of quantities of inert waste via its Recycling Centres. Since the introduction of the Landfill Tax levy and until this date, the appropriate inert rate payments were made to HMR&C via our contractor Viridor Ltd. From April 2011, the handling of inert material via the Recycling Centres no longer formed part of our contractual arrangements and therefore no further payments at the inert landfill tax rate have been made since that point.](#)

2 After a landmark case in 2008 (WRG V HMRC) Landfill Operators claimed back incorrectly charged tax on low rate waste material for the period 2005-2009. Did your organisation receive your low waste tax back from the Landfill Operators you used? - [We have not received any of the previously paid inert rate landfill tax back from HMR&C. We did however lodge an interest with HMR&C following the case you mention and continue to monitor the situation.](#)

3 If the answer to question 2 is affirmative, can you supply details? - [Not applicable.](#)

If you feel your request has not been answered in sufficient detail or if you wish to clarify the information given please contact me and I will be happy to address the issues you raise.

If you are not satisfied with the way in which your request has been dealt with, or the information you have received, you can ask for an internal review of our decision.

Please send your request to:

Peter Grogan  
Information Governance Team  
Somerset County Council  
County Hall  
Taunton  
TA1 4DY or email [informationgovernance@Somerset.gov.uk](mailto:informationgovernance@Somerset.gov.uk)

An internal review will then be carried out and we will write to you with the results of our investigation. If you are not content with the outcome of our review, you may then apply directly to the Information Commissioner's Office (<https://ico.org.uk>) for an appeal: The Information Commissioner can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF      Tel: 0303 123 1113

Please quote the reference numbers at the top of this e-mail in any future correspondence with Somerset Waste Partnership.

Yours sincerely