

(CCC) VAT on Landfill Tax

(1) Has your Council ever received historic rebates from HMRC relevant to the application of Value Added Tax (VAT) on Landfill Tax (LFT)?

To expand this request, your council would have historically paid a commercially agreed price per tonne for waste going to landfill. An element of Landfill tax (LFT) would also have been applied at the appropriate rate of the time. A further element of tax, value added tax (VAT) was also, I believe, added historically to the total transaction.

(2) If affirmative could you provide details?

(3) In the event of an affirmative position, could you confirm if this rebate was achieved by internal council staff or external advisors?

Response

- (1) No
- (2) N/a
- (3) N/a

Further queries on this matter should be directed to foi@cambridge.gov.uk