

Reporting Loss on Ignition test result above the threshold: Example form

All sections of the form **must** be completed.

Please note that **one** form must be used for each test above the threshold.

You must notify HM Revenue and Customs (HMRC) no later than the last working day of the month after the end of the quarter in which the LOI test was carried out.

Landfill Tax Registration Number	
Operator Name	
Site Address	
Contact Number	
Sample date	
Test date	
Test carried out by	
Test result (LOI%)	
Tonnage of failed load	
Waste Processor Name	
Address	
Contact Number	
Type of facility	
Date of Disposal	
Details of waste stream	EWC Code
	Description on waste documentation
	Observations

Action carried out post failure (please tick relevant boxes)	Standard rate of tax charged for the quantity of fines above the threshold	
	Frequency of testing increased to every quantity	
	Pre-acceptance questionnaire reviewed	

Please email the form to: environmentaltaxesuofe@hmrc.gsi.gov.uk

Or send by post to:

**HM Revenue & Customs
Environmental Taxes Information Centre
Chillingham House
Building 4 – BP4002
Benton Park View
Newcastle-upon-Tyne
NE98 1ZZ**

LANDFILL SITE OPERATOR DECLARATION

I declare that the above information is true and correct to the best of my knowledge.

Signature

Date

Name of Operator (or authorised person)

Contact Number

Notes on completing the Reporting Loss on Ignition failure form

Please read these notes before you complete the Reporting Loss on Ignition failure form.

Include all the information required. You can avoid a financial penalty by notifying us no later than the last working day of the month after the end of the quarter in which the LOI test was carried out.

See section 17 for information on penalties.

- **Operator Details**

Please provide details of the Landfill Site Operator including landfill tax registration number name, address of site and contact number or of the person who signed the declaration.

- **Sample date**

Please provide date that the sample was taken from the quantity of fines

- **Test date**

Please provide the date the test was undertaken

- **Test carried out by**

Please provide the details of the organisation that conducted the test

- **Test Result (LOI%)**

Please provide details of the actual test result supplied from the laboratory e.g. 17.1%

- **Tonnage of failed load**

Please provide tonnage of the failed load

- **Waste processor details**

Please provide details of the waste processor including name, address, type of facility and contact number

- **Details of the waste stream**

Please provide details of the waste stream from which the non-qualifying fines originated from.

- **Action carried out post failure**

Please provide details of what action has been taken as a result of the quantity of fines having not met the LOI threshold. Please tick all the boxes which are relevant.