



Guidance relating to the Landfill Communities Fund and Covid-19 (Coronavirus)

2020/1

1. Environmental Body (EB) Reporting Requirements

EBs are required to report LCF expenditure, contributions and transfers via a number of different forms submitted through ENTRUST Online (EOL). To assist EBs in submitting these forms ENTRUST publishes guides which can be found on the ['Resources and How To Guides' section of our website](#). It is recognised that the administration required to complete these forms may become more complex or not possible during the COVID-19 outbreak. Reporting obligations are set out in the Landfill Tax Regulations (1996) (Regulations) and cannot be readily changed. However, with consideration to the current situation, ENTRUST guidance relating to EB reporting requirements is as follows:

- 1.1 All EBs are required to submit a Statutory Annual Return (Form 4) by 28 April each year, as this is a statutory requirement this deadline will remain in place for 2020. However, where EBs are having difficulty submitting a Statutory Annual Return, or are unable to complete a return, ENTRUST should be contacted as soon as possible with details of mitigating circumstances. These communications should be sent to our dedicated email address Form4annualreturn@entrust.org.uk where they will be considered on a case by case basis. If an EB does not complete the return by the deadline they will be frozen in line with the normal procedures, an EB is unfrozen as soon as the return is made. We will take into account difficulties arising from or related to the current virus outbreak.
- 1.2 Where EBs receive a contribution directly from a Landfill Operator (LO) they are required to notify ENTRUST by submitting a Form 3 (Notification of contribution) within 7 calendar days of receipt of the funds. This is a statutory requirement and EBs should make every effort to continue to meet this regulatory requirement, and any delay must be communicated to ENTRUST as soon as possible via email to enforcement@entrust.org.uk, detailing any specific mitigations. We will take into account difficulties arising from or related to the current virus outbreak.
- 1.3 When EBs make a payment to another EB this is classed as a transfer. The EB making the transfer must notify ENTRUST by submitting a Form 7 (Notification of transfer) within 7 calendar days of transferring the money. This is a statutory requirement and EBs should make every effort to meet this regulatory requirement, and any delay must be communicated to ENTRUST as soon as possible via email to enforcement@entrust.org.uk, detailing specific mitigations. We will take into account difficulties arising from or related to the current virus outbreak.
- 1.4 All other reporting should be completed when possible and any issues should be notified to ENTRUST via the helpline email helpline@entrust.org.uk.

2. Project Arrangements

It is understood that ongoing projects may be delayed and that completed projects may not be able to be open to the public during the COVID-19 outbreak. EB project monitoring processes may also be affected during this time. As such ENTRUST has set out the following guidance in relation to project arrangements:

- 2.1 All projects due to complete in the period March 2020 to August 2020 will be automatically extended by ENTRUST to complete in September 2020, with the exception of projects registered by EBs which are closing. It should therefore be noted that this extension will not be applied to projects registered in Wales.
- 2.2 Any project extension requests which fall outside the period March 2020 to August 2020 set out in 2.1 should be notified to ENTRUST via the helpline email helpline@entrust.org.uk. These will be considered on a case by case basis and project extension approval will not be unreasonably withheld. We will take into account difficulties arising from or related to the current virus outbreak.
- 2.3 It is expected that temporary closures of project sites may occur in line with the Government and Public Health England advice. With this in mind, during the period March 2020 to September 2020 no special exemption is required for projects to be closed to the public. We expect projects to open to the public where relevant, in due course, and in line with Government advice.
- 2.4 EB project monitoring and visits can be suspended for the period March 2020 to June 2020, with no special exemption being required during this period. This will be reviewed by ENTRUST in June 2020 and extended if necessary.

3. EB Expenditure

It is expected the management of administration costs and unspent funds may be impacted by the COVID-19 outbreak. ENTRUST guidance relating to administration costs and unspent funds can be found on the ['Guidance Documents' page on our website](#) with the [Administration Costs and Unspent Funds Framework available here](#). With consideration of the current situation, ENTRUST guidance relating to EB expenditure during the COVID-19 outbreak is as follows:

- 3.1 All guidance in relation to administration costs and unspent funds will be applied for 2019/2020 and 2020/2021 with consideration of the specific circumstances faced by the EB in the context of the developing situation. A common sense approach will be taken to ensure the sector continues to be managed effectively and if you have any concerns relating to expenditure please get in touch via the ENTRUST helpline email helpline@entrust.org.uk. We will take into account difficulties arising from or related to the current virus outbreak.

ENTRUST will keep all guidance under constant review in line with the Government and Public Health England's advice during this unprecedented time. If EBs have any further questions which are not addressed in this guidance note they should email helpline@entrust.org.uk.

ENTRUST
27 March 2020