

## Landfill Tax Funds for Biodiversity Projects

The scope of the Landfill Tax Credit Scheme has been extended to include conservation projects on land or water that need not have public access, in order to support biodiversity.

### New Object DA

Where it is for the protection of the environment, the conservation or promotion of biological diversity through

- (i) the provision, conservation, restoration or enhancement of a natural habitat, or
- (ii) the maintenance or recovery of a species in its natural habitat,

on land or in water, provided the site is within 10 miles of a landfill site and is not operated with a view to profit.

Works will not be deemed eligible if they are required to be carried out under any statutory notices, orders or agreements.

### Biodiversity Action Plans

The delivery of the UK's Biodiversity Action Plan (UK BAP) is through habitat and species action plans at a national, regional and local level namely Biodiversity Action Plans (BAPS) and Local Biodiversity Action Plans (LBAPS).

BAPS and LBAPS are a framework for achieving the conservation of biodiversity based on the targeting of resources towards priority habitats and species. BAPs also provide a means for the involvement in conservation of a wide range of private, public, voluntary organisations and members of local communities.

BAPs can be prepared at a range of levels: countrywide (e.g. the UK Biodiversity Action Plan), for counties (e.g. Hampshire BAP) or for recognised areas (e.g. the National Forest BAPs), the latter are known as Local Biodiversity Action Plans. Each action plan provides a description of the species or habitat and any threats to it. It sets ambitious but realistic targets for recovery and lists the actions required to meet these targets.

It is the intention of the new Biodiversity Object DA to enable active and physical delivery of specific plan targets where species and habitats have been identified that are in need of recovery. This would be delivered against specific plans owned by lead organisations.

The new Object DA is not tied into the Biodiversity Action Planning process, however it would be advisable for project promoters to determine how their project fits in to or complements BAPs, as this information might be used as a criterion when judging the case for funding.

### Public Access

General public access to project sites would not need to be demonstrated to ENTRUST.

### Eligible Works

Conservation Measures to be put in to practice at the project site may include;

- ∞ Research. Specific research can be undertaken on a particular habitat or species where the intent is to conserve, restore or enhance a natural habitat or species to the benefit of biodiversity.
- ∞ Recording. Specific recording can be undertaken where the intent is to conserve, restore or enhance a natural habitat to the benefit of biodiversity.
- ∞ Management. Specific management plans may be undertaken where the intent is to conserve, restore or enhance a natural habitat to the benefit of biodiversity.

- ∞ Monitoring. Specific monitoring can be undertaken where the intent is to conserve, restore or enhance a natural habitat to the benefit of biodiversity.
- ∞ Education. Education cannot be the main intent of the project but relaying information about the project and the work you undertake can be regarded as a legitimate project activity. Costs can include the production of materials such as videos, printed material and school packs on the specific site-based habitat or species.

Eligible project activities are,

- ∞ Conservation of a habitat on private land on a long-term lease to an Environmental Body aiming to conserve and protect biodiversity on that land.
- ∞ Delivery of a specific element of a BAP where there are specific habitats with identified conservation objectives at a single project site.
- ∞ Delivery of identifiable elements of site-based habitat management activities, in the context of a BAP or LBAP.
- ∞ Reintroduction programmes to a specific habitat.
- ∞ Management planning for nature conservation, where this is directly linked to a specific habitat at a specific project site.

Non-eligible activities,

- ∞ Multiple project site applications under one project application.
- ∞ Strategies, biodiversity planning processes, BAPs or LBAPs per se, though a specific habitat within the context of a single site may be eligible.
- ∞ Work on private land where there is no evidence of the intent to meet conservation aims in the context of biodiversity.
- ∞ Species research, monitoring or management unless it is at a specific site identified in the project application.

## **Definitions**

‘A natural habitat or species’

Projects will need to be linked to a specific site-based geographical context and can include land and water habitats. A project site can have multiple habitats and you can register a project for a specific site to cover a range of habitats.

‘On land or in water’

There must be a specific area within a single geographical context for project registration. No applications can be for multiple sites, or ‘initiatives’ or ‘programmes’.

## **Lead Partners**

ENTRUST’s guidance is that projects that have the support of a Lead Partner, whose responsibility it is to co-ordinate BAPs or LBAPs or to implement Species Action Plans and Habitat Action Plans, are most likely to be supported through the LTCS. More information on BAPs and contacts is available at [www.ukbap.org.uk](http://www.ukbap.org.uk)

## **Contact**

Alison Southern or George Weeks at SWEET-UK, for further details on how to apply for funding. Tel. 0117 904 5858 [sweet@lyonsdavidson.co.uk](mailto:sweet@lyonsdavidson.co.uk)