

**Northern Ireland Environment Agency
Regulation and Enforcement Division**



Department of
**Agriculture, Environment
and Rural Affairs**

An Roinn

**Talmhaíochta, Comhshaoil
agus Gnóthaí Tuaithe**

Department o'

**Fairmin, Environment
an' Kintra Matthers**

www.daera-ni.gov.uk

Your reference: Freedom of Information request - Governance arrangements for FP

Our reference: DAERA 26-76

██████████

Waste Permitting Team
Lisburn NIEA
17 Antrim Road
Lisburn
BT28 3AL

Tel: 02890569596

Email: daera.informationmanager@daera-ni.gov.uk

31 March 2026

Dear ██████████

[Environmental Information Regulations 2004]

With regard to your request for information received by the Department on 2nd February 2026 which sought the following information:

Dear Northern Ireland Environment Agency,

I am requesting recorded environmental information under the EIR 2004 concerning NIEA's regulatory systems for overseeing landfill financial provision.

This request concerns NIEA's governance, criteria, and decision-making processes for ensuring that financial provision for landfill closure, restoration, and long-term aftercare is adequately overseen, reviewed, and reassessed, including in circumstances where land ownership, permit control, or corporate structures change over time.

It is prompted by the need to understand NIEA's governance arrangements in light of well-documented sector-wide risks discussed in audit, enforcement, and insolvency contexts across the waste sector generally, rather than by reference to any individual operator or site.

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It does not seek site-specific financial provision instruments, values, or assessments, nor does it allege non-compliance by any operator.

INFORMATION REQUESTED

Please provide the following recorded information:

1. Regulatory framework and guidance

1.1 Any internal guidance, policy documents, procedural manuals, or decision-making frameworks addressing:

- financial provision where landfill permits are held by one entity and the land on which the regulated activity takes place is owned by another; and
- how long-term environmental liabilities arising from the use of the land are secured in such circumstances, including how such provision is required to be adequate, continuous, and secure against insolvency or operator failure, in line with NIEA policy.

1.2 Any recorded assessments, briefings, or advice (internal or external) addressing risks arising from the separation of:

- permit holder;
- landowner; and
- associated corporate or ownership structures,

in the context of ensuring that financial provision remains robust, enforceable, and secure against insolvency or operator failure.

2. Triggers for review or reassessment of financial provision

The scenarios below are framed to understand whether NIEA has generic, prospective governance arrangements in place, based on hypothetical risk scenarios commonly discussed in regulatory and insolvency literature and are not intended to imply that any such circumstances exist.

2.1 Any recorded criteria, triggers, or events recognised by NIEA as requiring review or reassessment of landfill financial provision, including, where recorded, the following:

- a) prolonged cessation of waste acceptance;
- b) reopening of a landfill to different waste streams;
- c) material changes in land ownership (of land on which permitted activities take place) while the permit holder remains unchanged;
- d) submission of a planning application for landfill development or extension, on land containing, or associated with, or adjacent to an existing permitted site, particularly where this has been submitted by an entity other than the operator at the time;
- e) restructuring that results in land and permit being held by different entities, including in cases where the landowning entity is subsequently acquired by a third party;
- f) disposal or transfer of land, site interests, or development rights comprising or including a permitted landfill, whether to a related entity within a corporate group or subsequently to a third party, where the landfill permit itself remains with the permit holder.

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g) the initiation, issuance, escalation, or resolution of enforcement action, including warning letters, enforcement notices, suspension notices, or any correspondence identifying material non-compliance with permit conditions.

2.2 Any recorded criteria, guidance, or decision-making records explaining how NIEA determines whether the events listed at 2.1 engage a duty to review or reassess financial provision, notwithstanding the absence of any change in permit holder, including whether such determinations are made pursuant to documented criteria or exercised on a discretionary basis.

This should include any recorded explanation of whether enforcement action is recognised as a trigger for reassessment of financial provision and, where it is not, the recorded rationale for excluding enforcement outcomes from financial provision review.

2.3 Any recorded criteria, guidance, assessments, or decision-making records addressing the treatment of insolvency, dissolution, or loss of financial support at any level of a corporate group, including where:

- a landfill permit holder remains in existence but relies in whole or in part on inter-company loans, guarantees, accounting support, or other financial support from an immediate parent company, ultimate parent company, or other related entity, such that the adequacy, continuity, or enforceability of financial provision may depend on the continuation of that support rather than the permit holder's independent balance-sheet capacity;
- Such parent or related entity becomes insolvent, is dissolved, or otherwise ceases to exist while inter-company loans, receivables, guarantees, or other forms of financial support from said parent or related entity remain recognised on the permit holder's balance sheet, including circumstances where the continued recognition of such items could materially affect the apparent solvency as presented in statutory accounts;
- continued apparent legal solvency of the permit holder is maintained through accounting entries, inter-company balances, or group arrangements that may lack demonstrable independent economic substance at the level of the permit holder, including circumstances where the permit holder may have minimal assets, limited cash resources, or reliance on receivables from related entities, and where long-term landfill liabilities remain with the permit holder while land, assets, or development value associated with the site are transferred within a corporate group or to a third party.

This should include any records explaining:

- whether such circumstances are recognised as engaging a duty to reassess financial provision;
- how NIEA evaluates the robustness and enforceability of financial provision where historical or ongoing reliance has been placed on group-level financial support; and
- how NIEA ensures that long-term landfill liabilities are not left unsupported following the loss of such support.

This should include any recorded consideration of whether continued reliance on inter-company balances from dissolved or insolvent entities is compatible with NIEA's requirement that financial provision be secure, enforceable, and effective in the event of operator failure.

3. Recording, audit, and assurance mechanisms

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3.1 Any records describing how NIEA:

- records decisions not to reassess financial provision following the occurrence of potentially relevant events; and
- evidences that environmental liabilities remain adequately secured — including security against insolvency or operator failure — by reference to verifiable financial substance rather than assumed group support, in circumstances involving land / permit separation.

3.2 Any internal audit, review, or assurance activity (including internal audit reports, risk registers, or management reviews) addressing:

- the effectiveness of NIEA's approach to financial provision oversight where land and permits are held separately; or
- risks of regulatory gaps arising from such arrangements.

4. Escalation and governance

4.1 Any recorded escalation procedures, governance routes, or decision-making thresholds applicable where NIEA identifies uncertainty, risk, or ambiguity concerning financial provision in cases involving land / permit separation.

4.2 Any records showing how NIEA ensures that long-term landfill closure and aftercare liabilities are not deferred, diluted, or obscured by reliance on:

- future planning outcomes;
- changes in land ownership; or
- corporate structuring arrangements outside the permit regime,

and how NIEA assures itself that financial provision remains continuous and enforceable notwithstanding such arrangements.

5. If information is not held

If NIEA considers that no recorded information is held in relation to any part of this request, please:

- confirm this explicitly; and
- explain how NIEA discharges its statutory duties regarding landfill financial provision oversight — including ensuring provision is secure against insolvency or operator failure — in the absence of recorded procedures or governance records in this area, including how NIEA satisfies itself that such duties are discharged in practice rather than by assumption.

This explanation should refer to documented procedures or governance arrangements, rather than informal practice.

If you consider that any part of this request is unclear or would benefit from refinement, I would be grateful if you would engage your duty to advise and assist under Regulation 9 prior to refusal.

Yours faithfully,

If you are deaf or have a hearing difficulty you can contact the Department via the Next Generation Text Relay Service by dialling 18001 + telephone number.

I can advise that the Department has completed its search and can confirm that it holds some of the information you requested and will answer your questions in your format 1.1, 1.2 etc below and that regulation 6 (form and format) has been applied and links to such information provided below:

- 1.1 Under Regulation 12(4)(a) the Department is excepted from the duty to disclose the information on the grounds that the information sought is not held. The Department accesses the financial provision of the permit holder not 3rd parties.
- 1.2 Under Regulation 12(4)(a) the Department is excepted from the duty to disclose the information on the grounds that the information sought is not held. The Department accesses the financial provision of the permit holder.
- 2.1 The Department accesses the financial provision of the permit holder according to the financial provision policy available to view as publicly available information at the following link <https://www.daera-ni.gov.uk/sites/default/files/publications/doe/waste-policy-financial-provision-waste-management-june-2016.pdf>. Section 8 references the criteria for revaluation copied as follows “NIEA will monitor and review the Financial Provision Policy from time to time. Significant changes will be notified to customers. Where an operator applies to modify or vary a licence / permit, FP must be re assessed (and agreed by NIEA), by the applicant at that time.”
- 2.2 Under Regulation 12(4)(a) the Department is excepted from the duty to disclose the information on the grounds that the information sought is not held. Enforcement action policy is publicly available here <https://www.daera-ni.gov.uk/publications/daera-enforcement-policy> and is not considered a in itself a trigger for the reassessment of the permit holders financial provision mechanism.
- 2.3 The Department accesses the financial provision of the permit holder according to the financial provision policy available to view as publicly available information at the following link <https://www.daera-ni.gov.uk/sites/default/files/publications/doe/waste-policy-financial-provision-waste-management-june-2016.pdf>. Section 5 lists the mechanisms accepted for landfill which are Escrows, Bonds and Renewable bonds, Cash, Local Authority Deed Agreement. These mechanisms can be held with a financial institution independent of the permit holder.
- 3.1 Under Regulation 12(4)(a) the Department is excepted from the duty to disclose the information on the grounds that the information sought is not held. The Department accesses the financial provision of the permit holder against the FP Policy, link provided above.
- 3.2 Under Regulation 12(4)(a) the Department is excepted from the duty to disclose the information on the grounds that the information sought is not

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held. The Department accesses the financial provision of the permit holder not 3rd parties such as the landowner.

- 4.1 Under Regulation 12(4)(a) the Department is excepted from the duty to disclose the information on the grounds that the information sought is not held. The Department accesses the financial provision of the permit holder.
- 4.2 Under Regulation 12(4)(a) the Department is excepted from the duty to disclose the information on the grounds that the information sought is not held. The Department accesses the financial provision of the permit holder against the FP Policy, linked attached above.
- 5 The Department accesses the financial provision of the permit holder according to the financial provision policy available to view as publicly available information at the following link <https://www.daera-ni.gov.uk/sites/default/files/publications/doe/waste-policy-financial-provision-waste-management-june-2016.pdf>. Section 5 lists the mechanisms accepted for landfill which are Escrows, Bonds and Renewable bonds, Cash, Local Authority Deed Agreement. These mechanisms can be held with a financial institution independent of the permit holder.

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If, however, the copyright is identified as belonging to somebody else, you will need to apply for permission. For information about how to obtain permission from a third party, please go to Intellectual Property Office's website at

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If you require any clarification, believe that any part of your request has been overlooked, misunderstood or misinterpreted, please contact me in the first instance to see if it is a matter that can be resolved.

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If you are unhappy with the manner in which your request for information has been handled or the decision to release/withhold information, you have the right to request a formal review by the Department.

If you wish to do so, please contact The Review Section either by e-mailing daera.informationmanager@daera-ni.gov.uk or by post at The Department of Agriculture, Environment and Rural Affairs, Data Protection & Information Management Branch, Floor 2, Jubilee House, 111 Ballykelly Road, Ballykelly, Limavady BT49 9HP, within two months from the date of this letter.

If after such an internal review you are still unhappy with the response, you have the right to appeal to the Information Commissioner at Wycliffe House, Water Lane, Wilmslow, CHESHIRE, SK9 5AF, who will undertake an independent review of the Department's decision.

Yours sincerely,

Waste Permitting

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