



IN THE SUPREME COURT OF THE UNITED KINGDOM

12 MAY 2022

UKSC 2021/0110
UKSC 2021/0111
UKSC 2021/0112
UKSC 2021/0113

Before:

Lord Hodge
Lord Leggatt
Lord Sales

**Commissioners for Her Majesty's Revenue and Customs (Respondent) v
Biffa Waste Services Ltd (Appellant)**

**Commissioners for Her Majesty's Revenue and Customs (Respondent) v
Biffa Waste Services Ltd (Appellant) No. 2**

**Commissioners for Her Majesty's Revenue and Customs (Respondent) v
Veolia ES Landfill Ltd and another (Appellants)**

**Commissioners for Her Majesty's Revenue and Customs (Respondent) v
Devon Waste Management Ltd (Appellant)**

AFTER CONSIDERATION of the applications filed on behalf of the Appellants seeking permission to appeal the order made by the Court of Appeal on 22 April 2021 and of the notices of objection filed by the Respondent

THE COURT ORDERED that

- (1) permission to appeal be REFUSED because the applications do not raise an arguable point of law
- (2) each Appellant pay the Respondent's costs of its application and, where the Respondent applies for costs, the costs to be awarded be assessed.

Courie Angus

Deputy Support Registrar
12 May 2022