

Revenue Scotland Scottish Landfill Tax guidance on how to determine the rate of tax chargeable on waste fines

A Consultation Paper

We (Revenue Scotland) wish to establish and maintain a positive relationship with taxpayers and ensure that compliance with the legislation is as easy for taxpayers as possible.

One of the ways in which we can do this is through the legislative guidance available on our website www.revenue.scot

[The Scottish Landfill Tax \(Qualifying Material\) Order 2016](#) (“QMO 2016”) comes into effect on 1 October 2016, and we are updating our guidance to take account of the legislative changes being introduced. This consultation paper seeks your views on an amended version of Revenue Scotland’s Scottish Landfill Tax (“SLfT”) guidance on waste fines which will replace the current guidance at [SLfT2006](#) with effect from 1 October 2016. (See Appendix 1), including the flowchart to help determine the rate of SLfT chargeable per load of waste fines (Appendix 2) and the example pre acceptance questionnaire (Appendix 3) that form part of the guidance.

Views are invited by 29 July 2016. We will consider all responses with the intention of publishing a summary of the responses and the final guidance by 15 August 2016.

Background

Revenue Scotland, established by the Revenue Scotland and Tax Powers Act 2014, began administering SLfT from 1 April 2015. The legal responsibilities of both Revenue Scotland and taxpayers in relation to this tax are set out in the [Landfill Tax \(Scotland\) Act 2014](#) (the LT(S)A 2014) and the associated secondary legislation.

The Scottish Landfill Tax revenue is used to further the Scottish Government’s purpose – to create a more successful country with opportunities for all of Scotland to flourish, through increasing sustainable economic growth.

SLfT is chargeable by weight and there are currently two rates for taxable disposals. From 1 April 2016, these rates are:

- A lower rate of £2.65 per tonne that applies to less polluting (or damaging) wastes

and
- a standard rate of £84.40 per tonne that applies to all other taxable waste disposals

The materials that qualify for the lower rate of tax are listed in the QMO 2016. These are referred to as “Qualifying Materials”.

Our current guidance at [SLfT2006](#) explains the treatment of waste that consists of qualifying materials but for a small amount of non-qualifying material and includes guidance on waste fines.

Waste fines are defined in the QMO 2016 as “fractions of material produced by a waste treatment process that involves an element of mechanical treatment”. Article 4 of the QMO 2016 contains the requirements for fines to be qualifying fines (that is fines that qualify for the lower rate of SLfT) and includes the requirement that a Loss On Ignition (LoI) test is carried out. The introduction of this legislative requirement has created the need for the Revenue Scotland guidance to be updated.

LoI is a test that determines the organic content of material. The test involves heating a sample of the material to a specified temperature, causing volatile substances to escape until the sample’s mass ceases to change. The LoI result is the change in mass expressed as a weight percentage of the initial, dry sample.

In February 2015, the Deputy First Minister announced that he intended to legislate for LoI testing in the second year of the devolved tax, to allow the industry time to prepare for the changes. Although LoI has not been a legislative requirement since SLfT went live last year, it has been specified in Revenue Scotland’s legislative guidance.

A Scottish Government consultation, run from 13 November to 29 December 2015, sought the waste industry’s views on the implementation of a statutory LoI regime and asked for comments on the current legislative guidance. A majority of respondents confirmed that the current system in Revenue Scotland’s legislative guidance needs to be more prescriptive to avoid operators applying the requirements differently.

Revenue Scotland's amended guidance on waste fines at SLfT 2006 therefore aims to provide clarity and certainty to landfill operators as to how to determine the SLfT rate for waste fines and in particular how Lol tests should be carried out as part of that process.

Scope of consultation

This consultation offers an opportunity to comment on and help improve the guidance we provide to help landfill operators, their advisors and the wider waste management industry determine what rate of Scottish Landfill tax is payable in respect of waste fines from 1st October 2016.

The role of Revenue Scotland is to administer the collection of the taxes devolved to Scotland - it does not have powers to set tax policy. The development of tax policy, including decisions about tax rates and the list of qualifying materials remains with Scottish Government through the Scottish Parliament. For this reason, the consultation does not ask for views on the legislation. There is also no scope within this consultation to reconsider any aspects of the Landfill Tax (Scotland) Act 2014 or any other legislation.

Consultation Questions

1. Revenue Scotland tries to operate to Adam Smith's principle of certainty for the tax payer about their tax liability. How easy will it be to be sure of the tax due on each load of waste fines disposed of to landfill under the new guidance?
2. Part 8 of the guidance on Lol test methodology includes instruction to use a sample size of 5g. This sample size has been chosen because a larger one could risk incomplete combustion and therefore affect the Lol result.

Do you agree that specifying a sample size of 5g will lead to fair and consistent Lol test results?

3. The frequency of testing table at part 12 of the guidance explains how certain indicators should be used to determine how frequently Lol tests should be carried out on waste fine streams.

Do you agree that the table supports a fair and consistent approach to the classification of waste?

4. Do you have any other comments you would like to make about this guidance?

Please note that you are also welcome to give feedback on any other aspect of our SLfT guidance but this does not form part of this consultation exercise and should be sent to slft@revenue.scot

Responding To This Consultation

Responses to this consultation are welcome from any individual or organisation with an interest.

To respond, please complete the response form available at <https://www.revenue.scot/scottish-landfill-tax/consultations> and email it to slft@revenue.scot by 29 July 2015.

We need to know how you wish to your response to be handled and, in particular, whether you are happy for your response to be made public. Answering the first few questions in the response form will ensure that we treat your response appropriately. If you ask for your response not to be published, we will regard it as confidential and treat it accordingly. All respondents should be aware that Revenue Scotland are subject to the provisions of the Freedom of Information (Scotland) Act 2002 and would therefore have to consider any request made to it under the Act, for information relating to responses made to this consultation exercise.

We will analyse your responses to the consultation questions and use them as part of the process of finalising our guidance , along with a range of other available information and evidence.

If you have any queries about how to reply, or require a copy of this paper in an alternative format, please e-mail slft@revenue.scot.

Appendix 1: SLfT2006 Qualifying materials containing a small amount of non-qualifying material

SLfT2006 - Qualifying materials containing a small amount of non-qualifying material

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1. Waste Fines

From the 1 October 2016, the Scottish Landfill Tax (Qualifying Material) Order 2016 requires the application of the following legislative guidance in order to determine whether a load consisting of waste fines is chargeable at the standard or lower rate of SLfT when disposed of to landfill.

Fines are defined in the Qualifying Material Order 2016 to be fractions of material produced by a waste treatment process that involves an element of mechanical treatment.

Qualifying fines, which are chargeable at the lower rate of SLfT, are defined in the Qualifying Material Order 2016 to be either:

- Fines that consist entirely of qualifying material, or
- Fines that consist entirely of qualifying material but for a small quantity of non-qualifying material

1.1 Entirely Qualifying waste fines

Where waste fines comprise entirely of materials listed in the Qualifying Material Order 2016, the first load of the material you receive must be subjected to Lol testing following the prescribed methodology [section 7]. The waste stream must return an Lol test result less than 10% in order to qualify for the lower rate of SLfT. You are only required to test the waste stream again if you have any reason to think the waste stream has changed and is no longer entirely qualifying material.

The description of the waste on the waste transfer note must adequately identify that the waste consists of wholly qualifying fines. You should also issue a pre acceptance questionnaire and declaration for completion by the waste producer that produces fines for disposal at your landfill site as detail in section 5 below, and you should require the waste producer to notify you of any change to the waste stream that would cause it's classification to vary.

1.2 Qualifying fines with a small amount of non –qualifying material

In order to qualify for the lower rate, qualifying waste fines that contain a small amount of non-qualifying material must meet the conditions set out in this guidance, otherwise they are liable to the standard rate of SLfT.

Waste fines that originate from a waste producer that accept both non-qualifying and qualifying mixed waste inputs may qualify for the lower rate of SLfT, if the material has been subjected to a satisfactory treatment process. Such a treatment process could occur either before the mixed waste has been subjected to the mechanical process that produces fines or alternatively the process could involve the further separation of the fines after they have been produced.

The treatment process and evidence in support of the lower rate must demonstrate that either way the qualifying waste fines material have been separated from the non-qualifying material as much as reasonably possible. This treatment process must be detailed in the pre-acceptance questionnaire.

An example of the types of treatment process that could produce qualifying fines may include:

- the waste producer runs two separate lines, one for mixed waste from which the fines are not qualifying and are Standard Rated; and one for mainly qualifying waste with some non-qualifying material, from which the fines may be qualifying fines
- the waste producer produces fines through their treatment process from mixed waste sources but then subjects it to a further fines treatment process which can remove the majority of the non-qualifying material to leave qualifying fines

-However, if a waste producer shreds mixed municipal waste and subjects it to a basic treatment process, with no initial or further separation of non-qualifying material the waste would not be qualifying fines at this stage of processing.

Waste fines cannot qualify for the lower rate of SLfT if:

- They result from any deliberate or artificial blending or mixing of any material before disposal at a landfill site.
- If they are the output of a waste producer who accepts mixed waste inputs and they have not been subjected to any kind of satisfactory treatment process which separates out non qualifying from qualifying material before disposal.
- It contains non-qualifying material that could reasonably have been removed.

1.3 Fines produced by Landfill Operators

A landfill operator who produces their own waste fines on-site before disposing of them to landfill is considered to be a waste producer for the purposes of this guidance. A landfill operator is therefore required to carry out the same processes outlined below for fines they produce themselves as they are with fines produced elsewhere (i.e. by a separate waste producer).

2. Flowchart for determining the rate of SLfT chargeable per load of waste fines

All of the conditions of the qualifying fines flow chart and the Scottish Landfill Tax (Qualifying Material) Order 2016 must be met for each load of qualifying waste fines containing a small amount of non-qualifying material to be liable at the lower rate of SLfT.

New Flow Chart, see appendix 2.

3. What evidence must I keep for qualifying fines?

You are responsible for ensuring that you accurately declare the amount of SLfT due on waste disposed at your landfill site. You may need to justify your decision to classify waste fines as qualifying for the lower rate of SLfT to us. You must therefore keep and provide sufficient evidence to substantiate applying the lower rate of SLfT to any particular disposal of waste fines.

You must produce and retain appropriate records to show that waste fines disposed of at your landfill site are eligible for the lower rate of SLfT, for a period of 5 years. Evidence contained in the WM3 classification, pre-acceptance questionnaires, visual inspections, waste transfer notes and loss on ignition test results will help you to support your decision.

4. WM3 Classification

As part of their duty of care, waste producers must classify the waste that their business produces and WM3 is the current UK standard that they must use. (See: Technical Guidance WM3: Guidance on the Classification and assessment of waste).

In order for the lower rate of SLfT to apply to the load of fines, it must not be classified as hazardous waste under WM3. You should review evidence of non-hazardous classification and be satisfied that it appears to be a true and accurate assessment. A copy of this evidence should be retained by you to support the lower rate of SLfT applied to the load. This requirement to obtain evidence of a waste streams WM3 classification is not intended to be an increase in the duty of care that already exists for the waste producer or for the landfill operator.

Chemical analysis will only be necessary if it is required under the WM3 procedure for classification of waste.

5. Pre-Acceptance Checks

You should complete a number of pre-acceptance checks with waste producers to ensure the waste fines qualify for the lower rate. The nature of these pre-acceptance checks will vary depending on your individual circumstances and the particulars of your process of accepting waste.

In the absence of satisfactory evidence gathered from the pre-acceptance checks that demonstrate the waste fines qualifies for the lower rate of SLfT, the standard rate will apply to the waste fines.

5.1 Example Pre-acceptance Questionnaire

You should issue a questionnaire and declaration for completion by the waste producer that produces fines for disposal at your landfill site. The questionnaire provided outlines the information that is required in order to determine that the fines received are qualifying. The answers to the questionnaire will also assist you in determining the appropriate frequency of testing required (Please see section 13.3 – frequency of testing table).

You may use your own questionnaire however you should ensure it contains all of the information indicated in the example questionnaire.

Where the waste producer disposes of more than one fines waste stream, you must obtain information and complete a questionnaire for each waste stream.

The information provided by the waste producer should be current, and should be reviewed at least annually, or more frequently if you have any reason to think the information provided has changed. You should require the waste producer to notify you of any change

to the waste stream that would cause its classification to vary. You should be satisfied that it appears to be a true and accurate assessment.

For example, seasonal changes may impact on input materials that are used to produce waste fines. In these circumstances you would review the information provided for the waste stream in the pre-acceptance questionnaire and require the waste producer to notify you of the change to the waste fines input material.

Example Pre-Acceptance Questionnaire

Where the information supplied by the waste producer in the pre-acceptance questionnaire does not support that the material is liable for the lower rate of SLfT, the standard rate will apply to the material.

5.2 Waste Transfer Notes

Where we refer to a waste transfer note in this guidance we mean a written description of the waste kept by the transferor and transferee of the waste. The description on the waste transfer note must adequately identify the type of waste and whether it is qualifying or non qualifying material.

For example a description of 'waste fines' adequately describes the type of waste, but does not identify what rate of SLfT applies. Similarly, a description of 'lower rate' identifies the rate of SLfT, but not the type of waste, whereas 'qualifying fines – lower rate' provides both an adequate description of both the waste type and the applicable rate of SLfT.

This description should be supported by the detailed description of the waste given in the pre-acceptance questionnaire.

5.3 Visual Inspection

For SLfT purposes, inspection of disposals is your responsibility when you accept delivery of the waste. A visual inspection should be conducted when the waste is accepted. If the inspection does not indicate the material is liable for the lower rate of SLfT, the standard rate should apply to the material.

The visual inspection should confirm that the description of the material on the waste transfer note accurately matches the material delivered to your site. This should be consistent throughout the load.

6. Loss On Ignition (LoI) Test for Fines

An LOI test determines the organic content of material. The difference in the mass of the tested material before and after the ignition process is used to calculate the LOI result. The LOI result will inform whether the waste is liable at the lower rate of SLfT, but is not the only determining factor as shown by the flowchart above.

For fines to be treated as qualifying material, they must give an LOI result of 10% or under. For qualifying fines that include a small amount of non-qualifying material, the LOI test must be carried out along with the other procedures described i.e. WM3 classification, visual inspections, checking the waste transfer notes and completing a pre-acceptance questionnaire.

LOI test results that are below the 10% LOI threshold should be kept as supporting evidence of the lower rate of SLfT.

7. Prescribed Test

Making a Representative Sample

The sample of fines you send for testing must be representative of the whole load or stockpile. To take a representative sample the following methodology applies:

- the sample must be taken from across the whole load or stockpile of waste fines i.e. top, middle and bottom
- a composite (master) sample must be produced from a mix of sub-samples taken from at least 6 different places across the whole quantity of fines
- the sub-samples must be selected at random
- the sub-samples must be thoroughly mixed to ensure that a representative 1kg composite sample is sent for testing

8. LOI Test Methodology

You must arrange to undertake the LOI test prescribed below for SLfT purposes:

Sample preparation

- dry the 1 kg sample at a temperature of between 30° C and 50° C, until a constant weight is achieved
- cone and divide the 1kg sample to select a 200g sub-sample
- remove material, exceeding 20 mm that conforms to Group 1 and Group 2 of the Scottish Landfill Tax (Qualifying Material) Order 2015 from the sub-sample. Record the weight of the sub-sample and of the removed material
- grind the remaining part of the sub-sample to a particle size of 2mm or less to produce a homogenous sample. Any material not passing the 2mm sieve must be added back into the ground sample and the combined sample mixed and homogenised

This prepared sample should be retained in the event that a retest is necessary or if Revenue Scotland request to test a sample of the material. You must preserve this prepared sample for 3 months from the date the Lol test is completed.

Sample treatment

- take 5g of the homogenous ground sample and place in a dried, weighed dish and weigh
- dry in an oven at 180° C to a constant weight, cooling in a desiccator for a minimum of 45 minutes
- record the weight
- transfer the sample to a muffle furnace at a temperature of 440° C for a minimum of 5 hours
- cool in a desiccator as before and reweigh

Lol Calculation

Calculate the loss on ignition between 180° C to 440° C as a percentage of the dried material taking into account the mass of removed Group 1 and Group 2 material.

Lol Summary Calculation

$$\text{Lol \%} = (A \times 100) / ((B \times C / D) - E)$$

Where:

- A is the loss on ignition at 440°
- B is 5 (the 5g sub-sample)
- C is 200 (the 200g sample)
- D is the sample after removal of the >20 mm Gp1 and Gp2 material
- E is the drying loss at 180° from the 5g sub-sample.

Where an Lol result is below the 10% threshold, you must keep a record of the test result.

9. What if a Tested Sample Is Above the Lol Threshold?

You must complete all of the following actions if a sample is above the Lol threshold:

1. You must declare the quantity of waste fines to Revenue Scotland on your SLfT return and pay tax on it at the standard rate of Scottish Landfill Tax.

2. You must review all of the pre-acceptance checks completed for that particular waste stream for the waste producer.[s.5]
3. You must increase the frequency of testing of subsequent loads of the waste stream in reference to the frequency of testing table [s.12]
4. You must notify Revenue Scotland of the test result, providing all the requested details on the Loss on Ignition Test Result Form.[s.10]

10. Loss on Ignition Test Result Form

A Loss on Ignition Test Result Form must be completed each time a sample gives a loss on ignition test result of over 10%.

You should submit all such completed forms with the SLfT return for the period in which the test(s) took place and no later than 44 days after the end of the quarterly accounting period in which the test took place.

Loss on Ignition test result form, see appendix 4.

11. Can a sample be retested that is above the Lol threshold?

If the prescribed test is conducted and the result is above the Lol threshold, you may conduct a single retest provided the following conditions are met:

1. the original prepared sample of fines must be retested.
2. the first Lol result must not exceed 10.5%
3. the prescribed retest must take place within 21 days of the first Lol result.

In such circumstances, if the retest result is within the Lol threshold, you may treat this as the test result for determining liability to SLfT.

12. Frequency of Testing

From 1 October 2016, you must conduct the prescribed Lol test for each waste producer that disposes of qualifying fines at your landfill site. If a waste producer disposes of more than one qualifying fines waste stream at your landfill site, the test should be completed in respect of each separate line of waste fines. These requirements apply equally for fines derived from waste already at your site.

12.1 First Test

From 1 October 2016, you must complete the first test during the period of when the first 500 tonnes of their waste fines is disposed of to your landfill site or within the first month, whichever is reached first.

12.2 Subsequent Tests

After you have completed the first LoI test the frequency of testing that will apply will vary depending on the particular waste stream. You can determine the frequency of testing that will apply using the risk indicators in the Frequency of Testing table below. A waste stream will be identified as low, medium or high risk by the risk indicators present.

12. 3 Frequency of Testing Table

Risk	Indicators	Frequency of testing
Low	<ul style="list-style-type: none"> • Pre-acceptance checks indicate the fines waste stream is clearly and consistently producing qualifying fines. • Visual inspection confirms that the fines are qualifying materials with a small amount of non-qualifying material. • The last 20 LoI results are below the LoI threshold of 10% 	You must test 1 load of that waste stream for each 1,000 tonnes of waste fines received, or test 1 load every 6 months, whichever point is reached first.
Medium	<ul style="list-style-type: none"> • Pre-acceptance checks indicate the fines waste stream are producing qualifying fines but with some variability • Inspection prior to disposal indicates the presence of potentially more than a small amount of non-qualifying materials. • If 1 in the last 20 LoI results were above the LoI threshold. 	You must test 1 load of that waste stream for each 500 tonnes of waste fines received, or test 1 load every 3 months, whichever point is reached first.
High	<ul style="list-style-type: none"> • Pre-acceptance checks indicate the fines waste stream are producing qualifying fines inconsistently. • Inspections prior to disposal indicate the presence of more than a small amount of non-qualifying materials • If more than 1 in the last 20 LoI results are above the LoI threshold of 10%. 	You must test every load of that waste stream.

If you have indicators that fall in more than one risk category, you should adopt the highest risk rating indicated. For example, if both the pre acceptance checks and visual inspection indicates low risk, but 1 of the last 20 LOI tests have failed, the medium risk classification would apply. If a subsequent LOI test was failed so that more than one in the last 20 tests were failed, the high risk classification would apply, irrespective of the other indicators.

If the high risk classification applies, the standard rate of SLfT will apply to each load that fails. If the medium risk classification applies, then, on the assumption that all the other requirements in the flow chart are met, the standard rate of SLfT will only apply to the one load that has failed. The lower rate will apply to the other loads until such time that another test is failed, at which point the higher rate will again apply to that individual load that failed and each subsequent load will be tested to determine the rate of SLfT as indicated by the High Risk frequency of testing.

It is possible to go straight from a high risk classification to a low risk classification if all the low risk indicators are met.

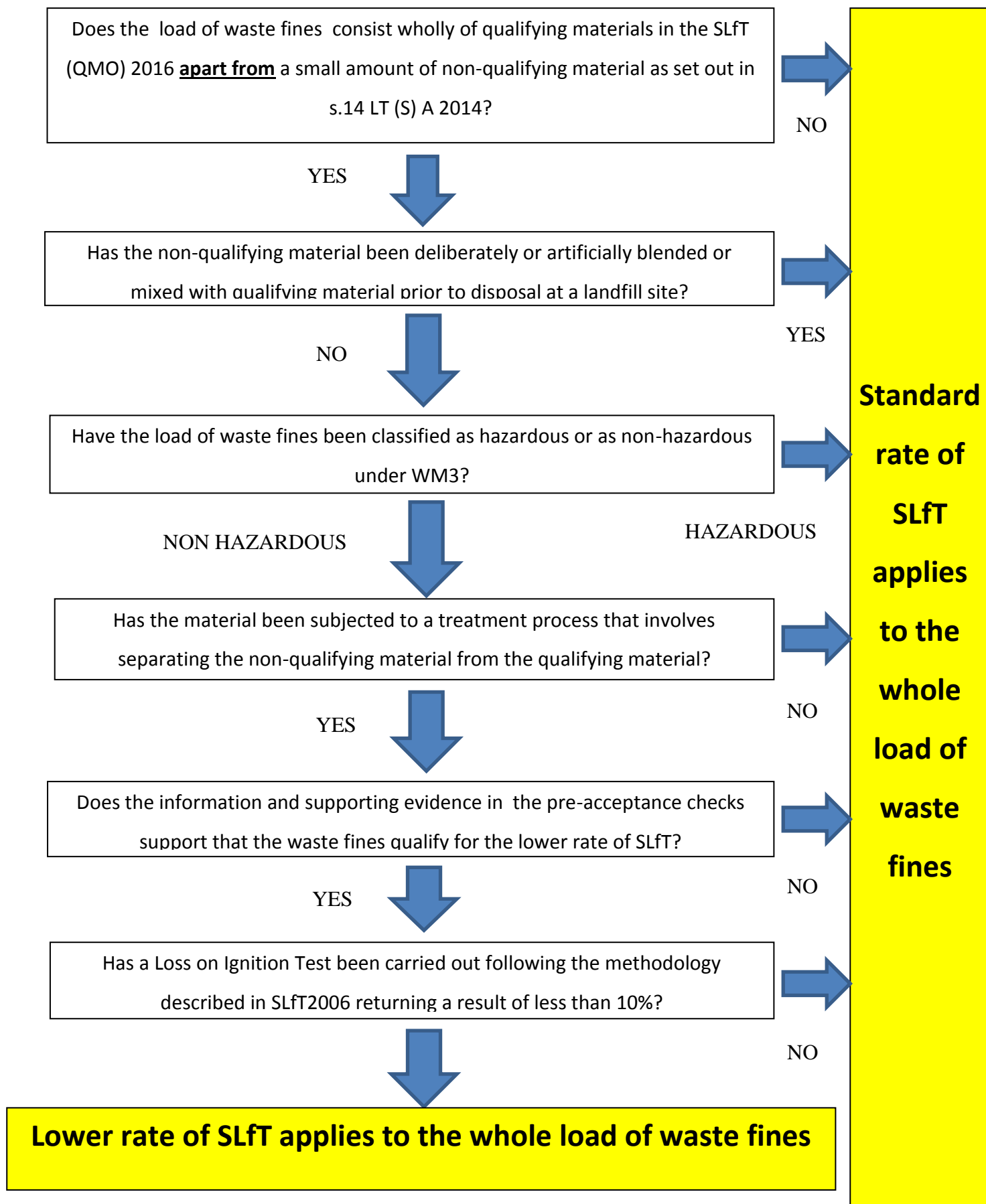
12.4 Tests outside the requirements of the Frequency of Testing Table

You may conduct a test at times outside the prescribed frequency described in the Frequency of Testing table. In the event that you conduct an Lol test outside of the prescribed frequency, the timing of the next prescribed test will be determined by that test.

13. Power to direct a test

Where we consider it necessary for the protection of the revenue against mistake or fraud, we can direct that a representative sample of fines is taken and sent for testing at your cost. We may also collect a sample of untested material from the waste stream and arrange for this to be tested. In such circumstances, the results of that test may be used to determine the liability of Scottish landfill tax. In cases of doubt, for example when there is insufficient material provided to carry out a test, tax will be charged at the standard rate for each load of waste fines.

Appendix 2: Qualifying Fines Flowchart



Appendix 3: Example Pre Acceptance Questionnaire

DATE COMPLETED		REVIEW DATE	
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This form should be completed with the waste producer for each fines waste stream to be disposed of at a landfill in Scotland. **All sections of the form must be completed.**

1 Waste Producer Details

Business Name <i>The registered name of the business</i>	
Business Description <i>Describe the type of facility that has produced the fines e.g. recycling facility</i>	
Postal Address <i>Please include full address and postcode</i>	
Contact Name and Number	

2 Fines Waste Stream Details

List of input waste streams <i>Provide a list of the input waste streams.</i>	
EWC Codes and Geographical origin for each input waste stream <i>The EWC codes and location of where the waste fines have come from.</i>	
Fines production process <i>Please detail the treatment process the waste stream are subjected to in order to produce waste fines</i>	

<p>Gypsum content</p> <p><i>Has gypsum been removed from the waste stream and if so, please describe the process</i></p>	
<p>Characterisation of output waste from production processes (including EWC)</p> <p><i>A description of the output waste that indicate the fines comprise mostly qualifying material with a small amount of non-qualifying material. Please also include EWC codes.</i></p>	
<p>Procedures for storing fines</p> <p><i>Outline the procedure for storing fines when produced, transferred and prior to disposal</i></p>	
<p>Tonnage of fines waste stream to be sent to landfill per annum</p>	
<p>Details any blending processes</p> <p><i>Please detail any blending process that have taken place.</i></p>	
<p>Details of shredding processes</p> <p><i>Please detail any shredding process that has taken place.</i></p>	
<p>WASTE PRODUCER DECLARATION</p> <p>I declare that the information and details in this form is correct and complete to the best of my knowledge. If any of the above information changes, I will notify the landfill site operator. I understand that this information will be used to determine landfill tax liability, and a failure to provide accurate information will result in the waste being liable to the standard rate of Scottish Landfill Tax:</p>	
<p>Signature:</p>	<p>Company:</p>
<p>Full Name:</p>	<p>Date:</p>

LANDFILL OPERATOR AUTHORISATION

Signature:	SLfT No:
Full Name:	Date:

Appendix 4: Loss on Ignition test result form

Where a Loss on Ignition test result is above the LOI threshold of 10%, this form should be completed and signed by the landfill operator. One form must be used for each test above the threshold. **All sections of the form must be completed.**

You should submit all completed forms with the SLfT return for the period in which the test(s) took place and no later than 44 days after the end of the quarterly accounting period in which the Loss on Ignition test was carried out. The form should be attached to the relevant SLfT return in the 'Upload attachments' section of the return.

1 - Landfill Operator

SLfT registration number	
Landfill operator	
Landfill site address <i>Details of the landfill site the waste stream is to be disposed at</i>	
Landfill operator contact telephone number and name	

2 - Test Details

Sample date and location <i>The date and address of the site where the sample was taken</i>	
Test date <i>The date the test was undertaken</i>	
Test carried out by <i>The details of the organisation who conducted the test</i>	

Test result (LOI%) <i>Details of the actual test result supplied from the laboratory</i>	
Confirm a copy of the actual test result is attached	

3 - Waste Producer

Waste producer name	
Contact details <i>Include address and contact number</i>	
Type of facility	

4 - Waste Stream

Detail the materials that are included in the waste fines

Waste type descriptions, EWC Code and geographic origin	
Description on waste transfer note	
Was a visual inspection of the waste undertaken prior to disposal?	

5 – Action where test result is above threshold

Please tick all relevant actions carried out if the LOI test result is above the threshold

Standard rate of tax charged for the load of waste fines above the threshold	
Frequency of testing increased in line with the frequency of testing table	
Notified Revenue Scotland by submitting test form with the SLfT return	
Pre-acceptance questionnaire has been reviewed	

6 – Landfill Operator Declaration

Please sign and complete the following declaration

I declare that the information and details in this form are correct and complete to the best of my knowledge:	
Signature	Date / /
Full Name	