

Dispute Resolution Factsheet: SLfT – Water Discounting

This Factsheet sets out specific information for landfill operators and waste producers on the dispute resolution methods available to them in the event of a Revenue Scotland decision against approving an application for water discounting (or a qualified approval) in relation to the Scottish Landfill Tax (SLfT). Further information and guidance on water discounts and FAQs are available on the Revenue Scotland website.

Revenue Scotland's **general** dispute resolution Factsheets cover reviews, appeals and mediation for all other aspects of Scottish Landfill Tax (SLfT) and for Land and Buildings Transaction Tax (LBTT). These are available at the links shown in the relevant sections below.

What are the dispute resolution methods available?

If a landfill operator or waste producer is dissatisfied with a Revenue Scotland decision against approving water discount, they may consider three potential dispute resolution methods:

- 1) Requesting a review of the decision;
 - 2) Requesting mediation in relation to the decision; and
 - 3) Making an appeal to the Tax Tribunal for Scotland in relation to the decision.
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Requesting a review of a Revenue Scotland decision against approving water discount

A **landfill operator** has the right to ask Revenue Scotland to review a refusal to approve an application for a water discount and Revenue Scotland has an obligation to conduct such a review. This request should be made in writing within 30 days of the refusal decision and should be sent to Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR. This should be headed 'Notice of Review' and should clearly set out the grounds on which the landfill operator is requesting a review.

A **waste producer** may ask for a review of a Revenue Scotland decision not to approve an application for a water discount. In this event, Revenue Scotland will conduct a review, and the waste producer should submit a Notice of Review to Revenue Scotland as outlined above.

Further information on Revenue Scotland's **general** approach to reviews is set out in our Factsheet at <https://www.revenue.scot/compliance-dispute-resolution/compliance-and-enquiries-factsheets>.

Requesting mediation in relation to a Revenue Scotland decision against approving water discount

In relation to water discounting, Revenue Scotland will consider requests for mediation from both landfill operators and waste producers in line with our published guidance on mediation. Details about this are available on the Revenue Scotland website at: <https://www.revenue.scot/legislation/rstpa-legislation-guidance/dispute-resolution/rstp6007> and in our Factsheet on mediation <https://www.revenue.scot/compliance-dispute-resolution/compliance-and-enquiries-factsheets>. Requests for mediation should be made in writing to Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR.

Appealing to the Scottish Tax Tribunals in relation to a Revenue Scotland decision against approving water discount

A **landfill operator**, as the taxpayer, has the right to appeal to the Tax Tribunal for Scotland against a refusal by Revenue Scotland to approve an application for a water discount. This appeal should be made within 30 days of the refusal decision, or within 30 days of the conclusion of a review by Revenue Scotland if one has been carried out.

A **waste producer** may wish to appeal to the Tribunal, and if so should do so within the timescales outlined above, but it will be for the Tribunal to decide whether or not such an appeal would be heard. There is no specific provision in the Revenue Scotland and Tax Powers Act 2014 for appeals from anyone other than a taxpayer, although different wording in different parts of the legislation leaves a small margin of doubt about whether anyone other than a taxpayer, aggrieved by an appealable decision, has a substantive right to an appeal.



Information about the Tax Tribunal for Scotland is available on their website at:
<http://www.taxtribunals.scot/> Further information on Revenue Scotland's **general** approach to appeals and Tribunals is set out in our Factsheet at
<https://www.revenue.scot/compliance-dispute-resolution/compliance-and-enquiries-factsheets>.