

Revenue Scotland SLfT guidance on waste fines.

Consultation Response Form

Please complete this form and email to the address below no later than 29 July 2016.

slft@revenue.scot

If you wish to submit your response in PDF format please also provide a version in Word. This will help us with collating and analysing all responses.

Alternatively, you can request a hard copy of this form by writing to us at the address below or phoning 03000 200 310. Hard copy responses should be sent to:

SLfT Guidance Consultation
Revenue Scotland
PO Box 24068
Victoria Quay
EDINBURGH EH6 9BR

1. Name/Organisation

Organisation Name (Leave blank if responding as an individual)

W. H. Malcolm Limited

Main business activities of organisation

Haulage and Warehousing

Title Mr Ms Mrs Miss Dr other

Surname

Balmer

Forename

David

2. Postal Address

865 South Street

Glasgow

Postcode G14 0BX

Phone 0141 435 5200

Email balmerd@whm.co.uk

3. Permissions - I am responding as...

Individual / Group/Organisation

Please tick

(a) Do you agree to your response being made available to the public (on the Revenue Scotland website)?

Yes No

(b) Where confidentiality is not requested, we will make your responses available to the public on the following basis

Please tick ONE of the following boxes

Yes, make my response, name and address all available

Yes, make my response available, but not my name and address

Yes, make my response and name available, but not my address

(c) The name and address of your organisation **will be** made available to the public (on the Revenue Scotland website).

Are you content for your **response** to be made available?

Yes No

(d) Are you content for Revenue Scotland to contact you again in relation to this or any similar consultation exercises?

Yes No

4. 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?

Comments:

It will make the process of determination clearer for Producers and Operators

5. 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?

Comments

As long as the sample size is representative and the test as reproducible based on that representative sample then the sample size should be irrelevant – a defined procedure for all samples should generate consistency in their assessment.

6. 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?

Comments

Yes – it allows for a testing regime to be established and monitored.

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

Yes No

If you ticked 'yes', please provide your comments or suggestions:

Comments

We are pleased that Revenue Scotland has taken the time to produce this consultation with a view to improving the guidance to producers and operators of waste management facilities.

In previous consultations we asked for clarity on the process definitions and acceptance criteria and feel that this consultation and the forthcoming legislation together with the proposed improved guidance should allow for the continued investment in plant and equipment to improve the waste management operations and reduce the tonnage of materials that require to go to landfill, now there is a defined acceptability criteria for designers to achieve.

Whilst we note there has been some discussion around the "pre-acceptance questionnaire" (Appendix 3) we remain sceptical as to the benefits that this brings as the landfill operator ultimately remains liable for the Scottish landfill Tax and it would be very difficult for any operator to recover any additional charges after the point of deposit in the event of any dispute, which could be a substantial burden on the landfill Operator should retrospective discrepancies arise.