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
3. Permissions - I am responding as...

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<td>Are you content for Revenue Scotland to contact you again in relation to this or any similar consultation exercises?</td>
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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 LoI 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 LoI result.

Do you agree that specifying a sample size of 5g will lead to fair and consistent LoI 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 LoI 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.