



Revenue Scotland guidance on how to determine the rate of Scottish Landfill Tax chargeable on contaminated soils.

Consultation Response Form

Please complete this form and email to the address below no later than 15 July 2015.

info@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 0300 0200 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)

Avondale Environmental Ltd.

Main business activities of organisation

Waste Management and Power generation

Title Mr Ms Mrs Miss Dr other

Surname

Williams

Forename

Owain

2. Postal Address

Avondale Environmental Ltd		
Avondale Quarry		
Polmont		
Falkirk		
Postcode FK2 0YG	Phone 01324718178	owilliams@avondalelandfill.co.uk

3. Permissions - I am responding as...

<input type="checkbox"/> Individual	/	Group/Organisation
<input type="checkbox"/>	Please tick	<input checked="" type="checkbox"/>

(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 seeks to operate to Adam Smith’s principle of certainty for the taxpayer about their tax liability. Compared to the current guidance, how easy will it be to be sure of the tax due on each load of soil disposed of to landfill under:

(a) Option 1 (Current guidance plus WM2)

Currently, landfill operators use a combination of WM2/3 plus soil guideline values and the current guidance to assess the applicable tax for contaminated soils. Option 1 would be a simpler, more clearly defined option which would mirror that now employed by HMRC in England and Wales.

(b) Option 2 (Current guidance plus WM2 plus Inert WAC)

Waste Acceptance Criteria (WAC) is a test designed to determine whether waste is suitable for disposal at a particular type of landfill cell – inert, SNRH or hazardous. It is not designed to aid classify waste.

Using the WAC test as part of the landfill tax determination would set unreasonably high requirements on waste soils to qualify for the lower rate and, thereby, drive more waste soils to the currently exploited and poorly regulated waste management exemptions.

Using this option would also increase the likelihood of “clean” soils at a particular site being removed to landfill in place of the contaminated soils.

In short, option 2 is more likely to increase the illegal activities currently being used in respect to contaminated soils.

5. Compared to the current guidance, how would the volume and type of material being disposed of to landfill change under:

(a) Option 1 (Current guidance + WM2)

Volumes going to landfill using this option should increase with the costs for “properly” managing contaminated soils being more reasonable for construction companies. This should reduce the chances of soils going to inappropriate waste management exemptions.

(b) Option 2 (Current guidance + WM2 + Inert WAC)

Volumes going to landfill under this option will remain the same as waste soils are driven towards inappropriate waste management exemption sites

6. How would each option impact on you administratively and in terms of your day to day operations? Do you see any advantages or disadvantages from either of the options? If so, please explain these.

(a) Option 1 (Current guidance plus WM2)

Avondale Environmental Ltd does not anticipate any changes, administratively or operationally under this option.

(b) Option 2 (Current guidance + WM2 + Inert WAC)

Avondale Environmental Ltd does not anticipate any changes, administratively or operationally under this option.

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

Yes X No

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

Given that option 1 is the method used by the HMRC in England and Wales, then this is the only realistic option that can be considered in order to minimise waste tourism and / or landfill tax avoidance practices in respect of landfill tax.