



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)

Chartered Institution of Wastes Management

Main business activities of organisation

Professional Body

Title Mr Ms Mrs Miss Dr other

Surname

MacLean

Forename

Catherine Maclean

2. Postal Address

Mediacorp House		
2 Caird Park		
Hamilton		
Postcode ML3 0PP	Phone 07921 386000	Email Catherine.maclean@ciwm.co.uk

3. Permissions - I am responding as...

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

(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)

In classifying waste as hazardous and non-hazardous, WM2/3 provides detailed guidance on how to treat contaminated soils through determination of hazardous properties and codes. This comprehensive assessment defines the waste and if the soil can be regarded as non-hazardous then it partly meets the criteria set by Ministers when defining the list of Qualifying Materials (your Appendix 1). So through the application of WM2/3 there will be certainty on how the tax is being applied. We note that this WM2/3 approach is used in the context of Qualifying fines.

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

The application of WAC introduces a further level of scrutiny for the contaminated soil in question. If the contamination levels set by the inert WAC are more onerous than those determined in the WM2/3 which concluded the material was non-hazardous, then the obvious consequence is that the application will restrict greater amounts of contaminated soil from qualifying at the lower rate of tax – despite the material regarded as non-hazardous. If the Scottish Ministers regard non-hazardous as one of the criteria for determining if a waste is on the list of Qualifying materials then the definitive WM2/3 approach should be used (Option 1)

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)

Landfill operators are best placed to answer the impact on volume and type of material. Determining the hazardous nature of a waste should be part of the existing approach to managing contaminated soil and therefore Option 1 should have no real impact on volume and types of waste. The Guidance provides more clarity on Qualifying Material.

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

Landfill operators are best placed to answer the impact on volume and type of material,

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)

Landfill operators are best placed to answer this, but the expectation would be that for such contaminated soils WM2/3 would already be routinely applied to determine hazardous nature of the soil.

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

Landfill operators are best placed to answer, but we would anticipate that landfill operators are looking to their WAC procedures to determine acceptability for disposal to their landfill. The tighter requirements of inert WAC should mean less qualifying material for the lower rate of tax.

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

Yes No

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

It is important to remember that the landfilling of contaminated soils is more often associated with the redevelopment of land, particularly on brownfield or vacant sites. Part of our planning policy should be about bringing such sites back into use. Applying Option 2 and the consequence of restricting the amount of contaminated soils qualifying for the lower rate, will lead to increase costs in the redevelopment of such sites. Revenue Scotland should discuss this implication with planning colleagues in the Scottish Government.

