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# **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)**

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| --- |
|       |

**Main business activities of organisation**

|  |
| --- |
|       |

**Title**  **Mr [ ]  Ms [ ]  Mrs [ ]  Miss [ ]  Dr [ ]  other**

|  |
| --- |
|       |

**Surname**

|  |
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**Forename**

***2. Postal Address***

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|       |
| **Postcode**       | **Phone**       | **Email**       |

***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** |  | **(c)** | The name and address of your organisation ***will be*** made available to the public (on the Revenue Scotland website). |
| **(b)** | Where confidentiality is not requested, we will make your responses available to the public on the following basis |  |  | Are you content for your ***response*** to be made available? ***[ ]* Yes *[ ]* No** |
|  | ***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 | *[ ]*  |  |  |  |  |
|  |  |  |  |  |  |  |
| **(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)

|  |
| --- |
| Comments |

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

|  |
| --- |
| Comments |

***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)

|  |
| --- |
| Comments |

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

|  |
| --- |
| Comments |

***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)

|  |
| --- |
| Comments |

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

|  |
| --- |
| Comments |

***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:Comments |