

## Contents

|   |    |
|---|----|
| Approved Bodies.....                                    | 2  |
| 1. Application Form.....                                | 2  |
| 2. Eligibility for Approval.....                        | 2  |
| 3. Obligations of Approved Bodies .....                 | 3  |
| 4. Records.....   | 3  |
| 5. Reporting.....                                       | 4  |
| Objects .....   | 5  |
| 1. Project Enrolment .....                              | 6  |
| 2. Objects described.....                               | 6  |
| Object A.....   | 6  |
| Object B.....   | 8  |
| Object C.....   | 9  |
| Object D .....  | 10 |
| Object E .....  | 12 |
| Object F .....  | 13 |
| 3. Additional Objects.....                              | 13 |
| 4. Paying Running Costs of the Approved Body.....       | 13 |
| 5. Paying Running Costs of the regulator (SEPA) .....   | 13 |
| What Scottish Government does.....                      | 14 |
| What Revenue Scotland does .....                        | 14 |
| 1. Approving the Regulator.....                         | 14 |
| 2. Disclosing Tax Information.....                      | 14 |
| 3. Repayment of Credit .....                            | 14 |
| 4. Enforced Revocation of Approved Bodies .....         | 14 |
| What SEPA does .....                                    | 15 |
| 1. Approved Body Application Process .....              | 15 |
| 2. Register of Approved Bodies.....                     | 15 |
| 3. Ensuring Compliance.....                             | 15 |
| 4. Revocation of Approved Bodies.....                   | 16 |
| 5. Complying with direction from Revenue Scotland ..... | 16 |
| Appendix 1 .....  | 17 |
| SLCF Glossary.....                                      | 18 |

## Approved Bodies

All organisations who wish to receive and distribute Scottish Landfill Communities Fund (SLCF) money from landfill operators must first be approved by SEPA. Organisations can apply to SEPA to become an Approved Body using the “Approved Body application form” ([www.revenue.scot](http://www.revenue.scot))

Landfill operators will only be entitled to tax credit for [qualifying contributions](#) where they are paid to an Approved Body. [Regulation 29](#) of The Scottish Landfill Tax (Administration) Regulations 2015 sets out the criteria that bodies must meet if they wish to be approved. This guidance document complements the “Approved Body application form” ([www.revenue.scot](http://www.revenue.scot)) which also provides guidance on the application procedure and the information you should provide.

### 1. Application Form

The application form is available from the [Revenue Scotland website](#) and can be completed electronically or printed off and completed by hand. The completed form and supporting evidence should be submitted to SEPA at the office address specified on the form.

Any questions about your application that are not answered in this guidance should be directed to [Revenue Scotland](#).

### 2. Eligibility for Approval

To be eligible for approval, an organisation must comply with [regulation 29\(1\)](#) of The Scottish Landfill Tax (Administration) Regulations 2015. As explained below.

An organisation wishing to become an Approved Body must be non-profit making, but it does not have to be a charity. Any profit or income generated by the organisation must be used in achieving its [objects](#).

An Approved Body must not use any of its funds to benefit a landfill operator who contributed to it and has claimed Scottish Landfill Tax credits for that contribution or a third party contributor (except where they would benefit generally. i.e. they are also a member of the public).

The Approved Body may not grant funding for work required to be done under any enforcement notice, planning permission, approval or consent, or other statutory consent or approval.

An organisation seeking approval can be a body corporate, a trust, a partnership or other unincorporated body, but must not be [controlled](#) by one or more of the following:

- local authorities;
- bodies corporate controlled by one or more local authorities;
- registered landfill site operators; or
- [a person connected](#) with any of the above.

As well as not [controlling](#) an Approved Body, the following persons must not be involved in its management:

- any person who controlled or managed an Approved Body that had its approved status revoked by Revenue Scotland;
- any person convicted of an indictable offence;
- any person disqualified from being a charity trustee;
- [any person connected](#) with any of the above; or
- any person to whom a mental health order has effect.

An Approved Body must support all 6 [objects](#) detailed in [regulation 29\(5\)](#) of The Scottish Landfill Tax (Administration) Regulations 2015. Further guidance on these objects is provided in the Objects section of this guide below.

### 3. Obligations of Approved Bodies

[Regulation 30](#) of the Scottish Landfill Tax (Administration) Regulations 2015 sets out the obligations of Approved Bodies. To remain approved, Approved Bodies must be able to demonstrate to SEPA that they continue to meet these objectives. These obligations are as follows:

- To meet the eligibility of approval criteria (see above);
- An Approved Body must not discriminate in selecting a project on the grounds of geographic location of a project (other than in respect of vicinity rules) or the SLCF object to which a project relates;
- To meet the conditions of approval set by SEPA;
- To make and retain records (see Records section below for detail);
- To pay the regulator (SEPA) an amount equal to 5% of each qualifying contribution it receives (or such lesser amount as SEPA requires) within 14 days of receipt of a demand for payment; and
- To ensure that projects only spend money from contributions (and any derived income) on approved objects.

### 4. Records

Approved Bodies must keep good records to demonstrate to SEPA that they continue to meet their obligations. The following records should be kept:

- the name, address and registration number of each registered person (landfill operator) making a [qualifying contribution](#) to the Approved Body;
- the name and address of any contributing third party in relation to a [qualifying contribution](#) received by the Approved Body;
- the amount and date of receipt of each [qualifying contribution](#) and the amount and date of receipt of any [income](#) derived;

- where the whole or part of any [qualifying contribution](#) or [income](#) derived therefrom is transferred to or from the Approved Body, the date of the transfer, the amount transferred, the name and registration number of the Approved Body (as issued by SEPA) from or, as the case may require, to which it was transferred, the name and address of the person who made the qualifying contribution, that person's Scottish Landfill Tax registration number (as issued by Revenue Scotland) and the name and address of any contributing third party in relation to the qualifying contribution; and
- in respect of each [qualifying contribution](#) and any [income](#) derived, including any such amount transferred to the Approved Body by another Approved Body, the date of and all other details relating to its expenditure.

## 5. Reporting

The following must be reported to SEPA:

- **The receipt of qualifying contributions** within 7 days of receipt. Details to be provided include the amount of the contribution; the date it was received; the name of the person making the contribution and their Scottish Landfill Tax registration number (as issued by Revenue Scotland); and the name and address of any contributing third party. Notification can be made to SEPA using the "Contribution Received" form available from the Revenue Scotland website ([www.revenue.scot](http://www.revenue.scot)).
- **The transfer of qualifying contributions or income** by that Approved Body within 7 days of the transfer. Details to be provided include the date of the transfer; the Approved Body registration number (issued by SEPA) by which the transfer was made; the amount transferred; the name and registration number of the person who made the qualifying contribution; the name and address of any contributing third party in relation to the contribution; and the [approved objects](#) to which the transferred funds are to be applied. Notification can be made to SEPA using the "Transfer of Monies" form available from the Revenue Scotland website ([www.revenue.scot](http://www.revenue.scot)).
- **The transfer of qualifying contributions or income to a project.** Details include: the date of the transfer; the name and enrolment number (issued by the Approved Body) of the project the transfer was made to; the amount transferred; the [approved objects](#) to which the transferred funds are to be applied. Notification can be made to SEPA using the "Transfer to Project" form available from the Revenue Scotland website ([www.revenue.scot](http://www.revenue.scot)).

- **Independently audited financial accounts** for the Approved Body's last financial year. SEPA, as regulator, may request to see the accounts. They must be provided to SEPA within 14 days of receiving such a request;
- **An annual report** by 28<sup>th</sup> April each year detailing: [qualifying contributions](#) and any other [income](#) or profit whatsoever received, any expenditure made; and any balances held at the end of the period. Notification can be made to SEPA using the "Annual Report" form available from the Revenue Scotland website ([www.revenue.scot](http://www.revenue.scot)).
- **Any requested information or access to records** being kept within 14 days of the request.
- Upon request by SEPA or Revenue Scotland and within 28 days of the request, provide details of: [qualifying contributions](#) and any other [income](#) or profit whatsoever received by it; any expenditure made by it during the period; and any balances held by it at the end of the period.

The following must be reported by the Approved Body to the registered person (landfill operator) and any Contributing Third Party:

- **The transfer of qualifying contributions or income to a project.** Details include: the date of the transfer; the name and enrolment number (issued by the Approved Body) of the project to which the transfer was made; the amount transferred; the [approved objects](#) to which the transferred funds are to be applied. Notification can be made to the landfill operator by sending a copy of the "Transfer to Project" form (also sent to SEPA) available from the Revenue Scotland website ([www.revenue.scot](http://www.revenue.scot)).

## Objects

There are six main areas of work ("objects") that qualify for funding under the Scottish Landfill Communities Fund (SLCF). The following describes the type of projects that are eligible for funding under the SLCF.

- |                                 |  |
|---------------------------------|--|
| <a href="#"><u>Object A</u></a> | The <b>reclamation, remediation, restoration</b> or other operation on <b>land to facilitate economic, social or environmental use</b> . |
| <a href="#"><u>Object B</u></a> | Community based <b>recycling, re-use and waste prevention</b> projects.  |
| <a href="#"><u>Object C</u></a> | To <b>provide, maintain or improve</b> a <b>public park</b> or other <b>public amenity</b> .   |

**Object D** The **conservation or promotion of biological diversity** through the provision, conservation, restoration or enhancement of a **natural habitat** or the maintenance or recovery of a **species in its natural habitat**.

**Object E** The **maintenance, repair or restoration** of a **building**, other **structure** or a **site of archaeological interest** which is a place of **religious worship**, or a **site of historic or architectural or archaeological interest** and is **open to the public**.

**Object F** The **provision of financial, administration** and other **similar services to projects**.

All Approved Bodies must ensure that they only enrol projects which fulfil one or more of the [objects](#) of the Approved Body. If the project does not fulfil at least one of the objects, the funding will not be considered compliant. In this situation, the Approved Body may be subject to enforcement action from SEPA.

Approved Bodies must support all 6 [objects](#).

Approved Bodies may not discriminate in selecting a project on the grounds of the geographic location of the project (other than in respect to vicinity rules) or to the [object](#) a project relates. This means every project applying to an Approved Body for funding should be given equal consideration, regardless of their project type or location. Approved Bodies will have to be able to show the regulator (SEPA) their reasons for funding particular projects as well as their reasons for not funding other projects that submitted applications to them for funding.

## 1. Project Enrolment

Organisations wishing to carry out a project must apply to an Approved Body. The Approved Body will assess the project application before any SLCF funded work takes place to ensure the project is eligible for SLCF funding. If the Approved Body accepts their proposal, they will enrol the project and allocate funds. To be enrolled, the project must fulfil at least one of the [objects](#) specified in the regulations (described below).

## 2. Objects described

### Object A

This object relates to any land in Scotland that has not been able to be used for economic, social or environmental purposes due to a previous activity carried out on that land that has now ceased. Funding may be granted for the reclamation, remediation, restoration or any other operation on that land which will enable any economic, social or [environmental](#) use.

However, SLCF monies may not be used to reclaim, restore or remediate land where the person who would benefit from the works, is the person who carried out or knowingly permitted the previous “damaging” activity which has now ceased.

SLCF monies cannot be used to fund works that are required by a notice or order described in regulation 29(9) of [The Scottish Landfill Tax \(Administration\) Regulations 2015](#) (see [Appendix 1](#) of this guide for list) or to fund works that are wholly or partly required to be carried out by a statutory notice, order or agreement, or under the terms of a planning permission or consent.

## Object A: Summary

**The reclamation, remediation, restoration or other operation on land to facilitate economic, social or environmental use.**

- The project must be in Scotland;
- The work must be on a site where there once was an activity which has now ceased, which prevents or restricts the current use of the land, e.g. the site may have been contaminated;
- The person who polluted the land must not benefit from the reclamation, remediation or restoration of the land;
- The reclamation, remediation or restoration of the land must not be required under a statutory notice, order or agreement, or under the terms of a planning permission or consent.

The project application, to the Approved Body will need to provide details of:

- the affected site;
- the ceased activity;
- who carried out the ceased activity;
- when the activity ceased;
- how the person who polluted the land will not benefit (financially or through obligations being met) from the work proposed;
- that there are no statutory requirements to carry out the works; and
- how the works being carried out will bring this land back into use.

## Object B

This object relates to any community based recycling, re-use and waste prevention projects which protect the [environment](#).

To be eligible, a project can not involve activities that:

- a) are required to be carried out by a notice, requirement or order listed in [Appendix 1](#) of this guide;
- b) are required to be carried out in accordance with an agreement made under [section 16](#) of [the National Parks and Access to the Countryside Act 1949](#) (the establishment of Nature Reserves);
- c) are required to be carried out in accordance with an agreement made under [section 15](#) of [the Countryside Act 1968](#) (Areas of Special Scientific Interest SSSI);
- d) give effect to any provision of a management scheme under [section 28J](#) of [the Wildlife and Countryside Act 1981](#) or are required to be carried out by a notice served under [section 28K](#) of that Act;
- e) are wholly or partly required to be carried out by a statutory notice, order or agreement, or under the terms of a planning permission or consent; or
- f) are carried out with a view to profit.

### Object B: Summary

#### Community based recycling, re-use and waste prevention projects which protect the environment

- The project must be community based and not for profit;
- The project must encourage recycling, re-use or waste prevention;
- The project must protect the environment;
- The project can't be carried out as part of the requirements of a statutory notice, order or agreement; under the terms of a planning permission or consent; under a Nature Reserve agreement; on a SSSI or under a Management Scheme or Notice.

The project application, to the Approved Body will need to provide details of:

- the community connection/ involvement;
- how the project promotes recycling, re-use or waste prevention;
- how the project protects the environment; and
- evidence that the project is not required as part of any statutory notice etc.

## Object C

This object relates to projects that provide, maintain or improve a public park or other public amenity for the protection of the [environment](#).

The [public](#) park or public [amenity](#) must be in Scotland and in the [vicinity](#) of a [landfill site](#) or [transfer station](#). Maps detailing the location of eligible landfill sites and transfer stations in Scotland can be found on SEPA's website ([www.sepa.org.uk](http://www.sepa.org.uk)).

In addition to the above, the provision of the park or [amenity](#) cannot be required by a statutory notice, order or agreement or under the terms of a planning permission or consent and cannot be operated for profit.

### Object C: Summary

#### The provision, maintenance or improvement of a public park or other public amenity

- The park or public amenity must be open and accessible to the general public;
- The park or public amenity must be in Scotland;
- The park or public amenity must be in the vicinity of a landfill site or transfer station;
- The park or public amenity must not be operated with a view to profit; and
- The provision of the park or public amenity must not be required by statutory notice, order or agreement or under the terms of a planning permission or consent.

The project application, to the Approved Body will need to provide details of:

- the project site;
- the proposed works;
- how the proposed works will provide, maintain or improve a public park or other public amenity;
- how the park or other public amenity is accessible to the public and how they have use of it;
- how the park or public amenity is for the protection of the environment;
- how far the project site is from a landfill site or transfer station; and
- how the proposed works are not required by a relevant condition

## Object D

This object relates to projects that conserve or promote [biological diversity](#) through the provision, conservation, restoration or enhancement of a natural habitat or the maintenance or recovery of a species in its natural habitat. The project must protect the [environment](#).

The natural habitat being protected or enhanced must be located in Scotland. It can be on land or in water and must be in the [vicinity](#) of a [landfill site](#) or [transfer station](#). Maps detailing the location of eligible landfill sites and transfer stations in Scotland can be found on SEPA's website ([www.sepa.org.uk](http://www.sepa.org.uk)).

To be eligible, the project can not involve activities that:

- a) are required to be carried out by a notice, requirement or order listed in [Appendix 1](#) of this guide;
- b) are required to be carried out in accordance with an agreement made under [section 16](#) of [the National Parks and Access to the Countryside Act 1949](#) (the establishment of Nature Reserves);
- c) are required to be carried out in accordance with an agreement made under [section 15](#) of [the Countryside Act 1968](#) (Areas of Special Scientific Interest SSSI);
- d) give effect to any provision of a management scheme under [section 28J](#) of [the Wildlife and Countryside Act 1981](#) or are required to be carried out by a notice served under [section 28K](#) of that Act;
- e) are wholly or partly required to be carried out by a statutory notice, order or agreement, or under the terms of a planning permission or consent; or
- f) are carried out with a view to profit.



## Object D: Summary

**The conservation or promotion of biological diversity through the provision, conservation, restoration or enhancement of a natural habitat or the maintenance or recovery of a species in its natural habitat.**

- The project must conserve or promote biological diversity;
- The project must involve the provision, conservation, restoration or enhancement of a natural habitat, or the maintenance or recovery of a species in its natural habitat;
- The project must be located in Scotland;
- The proposed site must be in the vicinity of a landfill site or transfer station;
- The project must protect the environment;
- The project can't be carried out as part of the requirements of a statutory notice, order or agreement; under the terms of a planning permission or consent; under a Nature Reserve agreement; on a SSSI or under a Management Scheme or Notice; and
- The project must be not for profit.

The project application, to the Approved Body will need to provide details of:

- the conservation site;
- the conservation work proposed;
- the species or habitat that will be conserved by the project;
- how the project protects the environment;
- how far the project site is from a landfill site or transfer station; and
- how the proposed works are not required by a relevant condition

## Object E

This object relates to projects that maintain, repair or restore a building or other structure or a site of [archaeological interest](#) (including their landscape context), which is a place of religious worship or of [historic](#), [archaeological](#) or [architectural](#) interest and must be [open to the public](#).

The project must also protect the [environment](#).

The building, structure or site must be located in Scotland and must be in the [vicinity](#) of a landfill site or transfer station. Maps detailing the location of eligible landfill sites and transfer stations in Scotland can be found on SEPA's website ([www.sepa.org.uk](http://www.sepa.org.uk))

In addition to the above, the building, structure or site cannot be [operated for profit](#).

### Object E: Summary

- The project must be to carry out works that maintain, repair or restore the building, structure or site;
- The building, structure or site must be in Scotland;
- The building, structure or site must be a place of religious worship, or must be of historic, archaeological or architectural interest;
- The building, structure or site must be open to the public;
- The building, structure or site must be in the vicinity of a landfill site or transfer station; and
- The building, structure or site cannot be operated for profit.

Your project application, to the Approved Body will need to provide details of:

- the project site;
- the proposed works;
- how the proposed works will maintain, repair or restore a relevant building, structure or site;
- how the relevant building, structure or site is a place of religious worship, or is of historic, archaeological or architectural interest;
- how the project protects the environment;
- how the relevant building, structure or site is open to the public and when they will have access to it;
- how the building, structure or site is not operated with a view to profit; and
- how far the project site is from a landfill site or transfer station.

## Object F

This object relates to Approved Bodies providing financial, administrative and other similar services to projects enrolled with them.

### Object F: Summary

**The provision of financial, administration and other similar services to bodies enrolled with an approved body**

- An Approved Body (AB) may provide financial, administrative or other similar services to projects enrolled with them.

Your project application, to the Approved Body will need to provide details of:

- the service which you would like the AB to provide to you.

### 3. Additional Objects

In addition to the above 6 objects, [regulation 29\(11\)](#) of the Scottish Landfill Tax (Administration) Regulations 2015, sets out that the following should be regarded as objects for all bodies:

#### 4. Paying Running Costs of the Approved Body

[Qualifying contributions](#) may be used to pay for the [running costs](#) of the Approved Body. However, the amount taken to cover running costs must not exceed 10% of the total value of the contribution. The 10% is to include VAT where applicable. Approved Bodies will be expected to keep their [running costs](#) as low as possible to ensure the maximum funds go to the good causes intended.

Failure to keep [running costs](#) below 10% of the total [qualifying contributions](#) allocated to projects will mean that the [objects](#) of the body have not been met. This in turn would mean that SEPA could place further conditions on the Approved Body or the approved status of the body could be revoked by Revenue Scotland.

Approved Bodies will have to account for all fund monies spent on [running costs](#).

#### 5. Paying Running Costs of the regulator (SEPA)

[Qualifying contributions](#) may be used to pay regulatory charges made by the Regulator (SEPA). Approved Bodies must notify SEPA within 7 days of receipt of a [qualifying contribution](#). SEPA will use these notifications to invoice each Approved Body.

## What Scottish Government does

The Scottish Government retains policy responsibility for the Scottish Landfill Communities Fund. They are also responsible for:

- Any changes to the Scottish Landfill Tax (Administration) Regulations 2015;
- Any changes to the minimum percentage SLfT liability which credit can be claimed for under this scheme; and
- Setting up an independent panel to hear appeals from any organisation that is not successful in their application to become an Approved Body, or Approved Bodies who have had their approval revoked.

## What Revenue Scotland does

Revenue Scotland has overall responsibility for the regulation of the Scottish Landfill Communities Fund (SLCF). Their functions are set out in [regulation 32](#) of [The Scottish Landfill Tax \(Administration\) Regulations 2015](#).

Revenue Scotland is responsible for the following:

### 1. Approving the Regulator

Revenue Scotland has the power to approve a body to carry out the functions of the regulator of the SLCF. Revenue Scotland has approved the Scottish Environment Protection Agency (SEPA) to carry out this function from 1 April 2015.

Revenue Scotland may impose conditions on the regulator, in addition to the functions set out in [regulation 31](#) of The Scottish Landfill Tax (Administration) Regulations 2015.

Revenue Scotland can revoke SEPA's approval as the regulator at any time. They may choose not to appoint a regulator and instead carry out that function themselves.

### 2. Disclosing Tax Information

Revenue Scotland may disclose to SEPA information relating to the tax affairs of persons registered for Scottish Landfill Tax, who have claimed tax credit for qualifying contribution made to the SLCF. Revenue Scotland and SEPA will take appropriate measures to safeguard the taxpayer information they hold. All relevant officials who have access to tax information have to sign a declaration of confidentiality and secure systems are used to ensure information is not unlawfully disclosed.

### 3. Repayment of Credit

Should it come to the attention of Revenue Scotland (following on from SEPA's compliance activity) of an Approved Body or a Project that has not spent SLCF money appropriately, Revenue Scotland can serve a Notice upon a landfill operator requiring the repayment of any tax credit claimed in respect of the corresponding contribution to the SLCF.

### 4. Enforced Revocation of Approved Bodies

If an Approved Body is found by SEPA to be non-compliant with any of the obligations of approval (imposed under regulation 30) or any of their conditions of approval (imposed by SEPA), Revenue Scotland may revoke their Approved Body status. Organisations whose approval has been revoked will have the right of appeal to an independent panel.

The register of Approved Bodies maintained by SEPA ([www.sepa.org.uk](http://www.sepa.org.uk)) shows the current status of each organisation.

## What SEPA does

The Scottish Environment Protection Agency (SEPA) has been approved by Revenue Scotland to carry out the functions of the regulator (as set out in [regulation 31](#) of [The Scottish Landfill Tax \(Administration\) Regulations 2015](#).)

SEPA is responsible for the following:

### 1. Approved Body Application Process

SEPA will set the application process for organisations who wish to become an Approved Body to receive funds from Landfill Operators and distribute funds to enrolled projects.

SEPA will make the approval decision on applications. Bodies refused approval will have the right of appeal to an independent panel.

Approved Bodies will be given a registration number on approval. This should be used by Approved Bodies for all correspondence.

SEPA will impose conditions on Approved Bodies at the time of approval or subsequently, as they see fit.

SEPA may vary or revoke any condition of approval at any time. Approved Bodies will be notified of any such changes by a written notice.

### 2. Register of Approved Bodies

SEPA will maintain and publish the register of Approved Bodies on its website ([www.sepa.org.uk](http://www.sepa.org.uk)). The register includes details of the Approved Body's registration number, name, contact details (or web address where available), the objects supported, status (approved / revoked) and the status date (date status changed). The register will be updated as necessary.

### 3. Ensuring Compliance

SEPA will work with Approved Bodies to ensure that they continue to comply with their obligations of approval (imposed under regulation 30) and their conditions of approval (imposed by SEPA).

SEPA's compliance activities will verify that qualifying contributions received by the Approved Body have been spent on [approved objects](#) of the fund. SEPA will need to inspect records and other documents held by the Approved Body to carry out these activities.

SEPA is empowered to investigate both Approved Bodies and projects enrolled with Approved Bodies to ensure that SLCF monies are being spent appropriately. However, it is expected that SEPA would only check projects where SEPA considers that such investigation would assist the regulation of an Approved Body. For example, where there is a suspicion that an Approved Body is non-compliant with the requirements of the Regulations.

#### **4. Revocation of Approved Bodies**

SEPA will revoke the approval of any Approved Body who applies to SEPA for its approval to be revoked. To apply for such revocation, an Approved Body should complete a Revocation Request form.

#### **5. Complying with direction from Revenue Scotland**

Revenue Scotland may impose additional conditions on SEPA from time to time.

## Appendix 1

The following lists the notices, requirements and orders mentioned in [regulation 29\(9\)](#) of [The Scottish Landfill Tax \(Administration\) Regulations 2015](#):

- a) a remediation notice served under section [78E](#) of [the Environmental Protection Act 1990](#);
- b) a requirement imposed by virtue of [section 38\(9\)](#) of the Environmental Protection Act 1990;
- c) an enforcement notice served under [section 42](#) of the Environmental Protection Act 1990;
- d) any order granted following proceedings brought under [section 42\(6A\)\(8\)](#) of the Environmental Protection Act 1990 for the purpose of securing compliance;
- e) a notice served under [section 59](#) of the Environmental Protection Act 1990;
- f) a notice of surrender issued under [regulation 28](#) of [the Water Environment \(Controlled Activities\) \(Scotland\) Regulations 2011](#);
- g) an enforcement notice served under [regulation 32\(2\)](#) of the Water Environment (Controlled Activities) (Scotland) Regulations 2011;
- h) an order under [regulation 49](#) of the Water Environment (Controlled Activities) (Scotland) Regulations 2011;
- i) an enforcement notice served under [regulation 55](#) of [the Pollution Prevention and Control \(Scotland\) Regulations 2012](#);
- j) a revocation notice served under [regulation 50](#) of the Pollution Prevention and Control (Scotland) Regulations 2012;
- k) a suspension notice given under [regulation 56](#) of the Pollution Prevention and Control (Scotland) Regulations 2012;
- l) an order under [regulation 70](#) of the Pollution Prevention and Control (Scotland) Regulations 2012;
- m) a notice under [sections 21 and 22](#) of the [Radioactive Substances Act 1993](#);
- n) any other notice, requirement or order by or under statute (whether by a court or other authority or otherwise) requiring the carrying out of measures or refraining from carrying out measures for the conservation or promotion of biological diversity as specified in Object D;
- o) any remedial action required to be carried out [under the Environmental Liability \(Scotland\) Regulations 2009](#);
- p) any remedial action required to be carried out under [section 41](#) of the [Regulatory Reform \(Scotland\) Act 2014](#).

## SLCF Glossary

This glossary defines terms commonly used in the Scottish Landfill Communities Fund legislation and guidance.

### **Amenity**

An amenity is something that makes the [environment](#) more pleasant or comfortable and/or improves the aesthetic qualities of an area for the general [public](#). Common examples of amenities include:

- Activity centres;
- Bridleways and cycle paths;
- Community centres;
- Village halls;
- Sporting facilities;
- Museums; and
- Libraries.

### **Archaeological interest**

For a site to be considered of “archaeological interest”, it must be worthy of national designation as a scheduled monument or worthy of recording on the local Sites and Monuments Record as being of local interest. This includes sites which are already scheduled / recorded but also includes sites which may be of sufficient merit but which have not yet been scheduled / recorded. For sites that are not yet scheduled / recorded, applicants are advised to seek views from Historic Scotland (national designations) or your local authority archaeologist (local records) on whether they are of sufficient merit for future inclusion.

### **Architectural interest**

For a building or structure to be considered of “architectural interest”, it must be worthy of national designation as a site of historic or special architectural interest (listed) or worthy of recording on the local Sites and Monuments Record as being of local interest. This includes sites which are already listed / recorded but also includes sites which may be of sufficient merit but which have not yet been listed / recorded. For sites that are not listed / recorded, applicants are advised to seek views from Historic Scotland (national designations) or your local authority conservation officer (local records) on whether they are of sufficient merit for future inclusion.

### **Biological Diversity**

“Biological diversity” is defined in the [United Nations Environmental Programme Convention on Biological Diversity of 1992](#). It means the variability among living organisms from all sources including, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part. It includes diversity within species, between species and of ecosystems.

### **Control**

“Control” is defined in regulation 29(13) of [The Scottish Landfill Tax \(Administration\) Regulations 2015](#).

What the regulations mean in practice regarding organisation ‘control’ or ‘controlled’ is that the body or person has control where it:

1. is empowered by statute to control that body’s activities;
2. is that body’s holding company;
3. can form a majority of the total number of trustees or partners,
4. has the power to appoint or remove any officer of the body, to determine the objects of the body or to determine how any of the body’s funds may be applied.

An organisation's governing document must explain the voting procedures, any casting votes and the quorum for meetings of its governing body (the trustees, directors or management committee, for example). This enables SEPA to establish who controls the organisation.

### **Environment**

The term 'environment' is not restricted to the natural environment and may be applied in a wider sense, including to the physical and built environments.

### **Historic interest**

For a building or structure to be considered of "historic interest", it must be worthy of national designation as a site of historic or special archaeological interest (listed) or worthy of recording on the local Sites and Monuments Record as being of local interest. This includes sites which are already designated / recorded but also includes sites which may be of sufficient merit but which have not yet been designated / recorded. For sites that are not listed / recorded, applicants are advised to seek views from Historic Scotland (national designations) or your local authority conservation officer (local records) on whether they are of sufficient merit for future inclusion.

### **Income**

"Income" has the same meaning as in [section 26\(1\)](#) of the Scottish Landfill Tax (Administration) Regulations 2015 and includes interest and proceeds from assets purchased using [qualifying contributions](#).

### **Landfill site**

"Landfill site" has the same meaning as in [section 12\(1\)](#) of the Landfill Tax (Scotland) Act 2014. This means a site authorised by SEPA to dispose of waste in or on land.

Maps detailing the location of eligible landfill sites and transfer stations in Scotland can be found on SEPA's website ([www.sepa.org.uk](http://www.sepa.org.uk)).

### **Not-for-profit**

An organisation's governing document must state that the organisation is not allowed to distribute income or profit. In practice, this means no bonus, shares, profit or dividends may be issued. Any organisation with charitable status will be taken to have met this requirement.

### **Object**

"Approved object" has the meaning given in [regulation 29\(5\)](#) of the Scottish Landfill Tax (Administration) Regulations 2015. Objects include protection of the environment, enhancements to the environment (such as public amenities in the vicinity of a landfill site), the maintenance, restoration or repair of a building of historic interest and projects that help sustain and improve the biodiversity of the landscape. Further detail on the objects of the scheme can be found in the [SLfT Legislation Guidance](#) (section SLfT7005).

### **Open to the public**

Ideally the building, structure, park or amenity will be open and available to the general public at all times. However some types of amenity will have restrictions on when and how the general public can use them. In general, any park or amenity that is not available more than four evenings or two days a week, or less than 104 days in any one year would not be considered sufficiently open to the general public. Buildings or structures should be open an appropriate amount of time as would be expected from similar buildings or structures.

### **Project**

A body which has enrolled with an Approved Body to receive qualifying contributions which is furthering the progress of a project that meets at least one of the objects of the Approved Body;

### **Public**

A building, structure, park or amenity is 'public' if it is for the public as a whole and there are no unreasonable limitations to the people who can use it. Limitations would include buildings, structures, parks and amenities which are only accessible to specific user groups defined by age, sex, disability, race etc. However, some buildings, structures, parks and amenities by their nature may have certain restrictions placed upon their use. For example, the equipment in a play area may be restricted to a certain age range due to health and safety reasons, but the amenity as a whole can be used by the general public as they can access the play area.

### **Qualifying contribution**

"Qualifying contribution" has the same meaning as in [regulation 28\(1\)](#) of the Scottish Landfill Tax (Administration) Regulations 2015. This means a payment made to an Approved Body by a registered landfill operator that is transferred to a project to spend in the course or furtherance of its approved objects. Further detail on qualifying contributions can be found in the [SLfT Legislation Guidance](#) (section SLfT7003).

### **Running costs**

It is a condition of approval that all Approved Bodies keep their running costs below 10% of the money they receive in SLCF contributions. The 10% is to include VAT where applicable.

### **Transfer station**

A "transfer station" is a facility authorised by SEPA for the storage and/or treatment of waste and which sends more than 2500 tonnes of waste per annum offsite for the purpose of landfill with a destination either inside Scotland or to the rest of the UK. Maps detailing the location of eligible landfill sites and transfer stations in Scotland can be found on SEPA's website ([www.sepa.org.uk](http://www.sepa.org.uk)).

### **Two years**

Regulation 28(1) of the [Scottish Landfill Tax \(Administration\) Regulations 2015](#) states that for a contribution to be a qualifying contribution, it must be transferred to a project within 2 years of the Approved Body having received it.

SEPA will accept that money has been "transferred to a project" once monies are committed to a specific project (whether or not the money has actually transferred accounts). The term committed means that there is a contractual agreement that the funds will be spent on a particular project.

### **Vicinity**

Projects meeting objects C, D or E must take place in the vicinity of a landfill site or transfer station. This means within a 10 mile radius of a landfill or transfer station. Maps detailing the location of eligible landfill sites and transfer stations in Scotland can be found on SEPA's website ([www.sepa.org.uk](http://www.sepa.org.uk)).