

SLFT FORUM

25 June 2015

SPEAKERS' KEY

CMcH- Colin McHardy

CM- Chris Myerscough

DK- Dave Kerrouchi

AH- Alison Howard

JS- Jennifer Shearer

CD- Chris Dailly

Introduction

1. **CMcH** opened the event and welcomed attendees. He apologised for the absence of Donald Carvel (Head of Tax Policy and Chair of SLfT forum) due to illness.

How to submit SLfT returns

2. **CM** spoke on how to complete and submit an SLfT return. Pointed out that, in order to submit a return online users must be registered for the portal. Highlighted the following points:

- Importance of checking your details are up to date as these are pre-populated in the relevant fields on the return.
- Manual returns are available from the Revenue Scotland website, with the same fields to complete as the online form,
- One-time passcode is generated when users log in, so it is important to double check junk/spam boxes if this hasn't arrived in your main inbox.

3. **CM** then talked attendees through a number of screenshots to demonstrate the steps involved in making a return. She highlighted that:

- Asterisks denote a mandatory field

- For each site, tonnages can be rounded down to the nearest tonne
- Part of the return is a spreadsheet which needs to be attached to the online return
- For multiple sites, one document can be submitted, with a tab for each site
- Revenue Scotland's guidance is now accessible on our website

Water Discounts Applications

4. **AH** presented a section on Water Discount Agreements, setting out the transitional agreements for waste producers and landfill operators in Scotland. She summarised the communications that had taken place with waste producers and landfill operators to date.

5. An attendee asked if there was a way of finding out if a customer, who is a waste producer, has submitted or applied for an agreement. **AH** replied that this would require a discussion with the customer to ensure they have submitted the relevant documents. There is nowhere online to view who has an agreement in place.

Loss on ignition testing: Revenue Scotland's guidance and legislation

6. **AH** then spoke on Loss On Ignition (LOI) testing. She highlighted four key proposed changes to the Revenue Scotland guidance:

- How to make a representative sample
- LOI test methodology
- Reporting from the test results
- Frequency for testing guidance

7. **DK** advised that the Scottish Government would be going out to formal consultation on LOI, with a view to putting it on a statutory footing from April 2016. He also went through the questions that would be covered in the consultation (slides 3 and 11). He added that there was a plan to consult over the summer, with publication of the analysis in autumn.

Contaminated Soil – Consultation

8. **CM** then gave a presentation on Consultation on small amounts of non-qualifying material. She advised that the Revenue Scotland guidance is what operators, contractors and waste producers should refer to for direction on what is chargeable at the lower rate. The deadline for making a response to the consultation is 15 July.

9. **CM** discussed some of the key terminology and definitions that were central to the consultation - eg, “contaminated soils”. The proposed options were then presented to the forum:

- Option 1- addition of an objective test (WM2) for determining whether material is non-hazardous
- Option 2- addition of a further objective test (inert WAC) for non-hazardous soils that meet all the general conditions set out in the SLfT2006 section of guidance.

10. An attendee pointed out that it was impossible to remove all contaminants. **CM** advised that this was a point option 2 would address by confirming the leachability characteristics are below the limits for inert WAC. One of the attendees enquired about contamination in the form of non-native species such as Japanese knotweed and the fact that WM2 does not currently class this as hazardous. Revenue Scotland advised this would have to be considered, but is a matter for the Scottish Government to consider from a legislative perspective. Another question was raised about who would be analysing and drawing the conclusions from the consultation. **CM** advised that it is Revenue Scotland’s consultation and, ultimately, it is the Board of Revenue Scotland that will make the final decision.

11. The SLfT section of the website was then explored, with **CM** explaining the guidance structure and highlighting the location of relevant forms which may be needed.

SEPA's role in compliance

12. **JS** then spoke on SEPA and the Scottish Landfill Tax. She gave an overview of SEPA's involvement in compliance of SLfT and pointed out that this was built on SEPA's existing involvement in the environmental protection aspect of the waste industry.

Question was raised about how often compliance officers would visit sites.

JS advised this would be risk-based, so there was no fixed number or pattern for visits.

13. Question was raised as to whether Revenue Scotland or SEPA can legally enforce on waste that is moved across the border to England. **JS** advised that no, but there is close work ongoing with HMRC and EA to ensure that "waste tourism" is flagged up where identified.

Scottish Landfill Community Fund update: making a contribution and claiming credit

14. **CD** then gave a presentation on the Scottish Landfill Community Fund.

The role of SEPA as regulator of the fund was discussed. SEPA are assessing applications from groups wishing to be registered as an approved body. The process for making a contribution to an approved body was then discussed.

15. **AH** then gave a presentation on claiming tax credits on a return. **AH** gave a worked example to illustrate how operators can claim a tax credit on their return from making a contribution to the fund.

Format of SLfT forum for future meetings

16. **CMcH** then gave a closing session on the future of the SLfT forum. He explained the purpose behind establishing the group, and asked for feedback on the proposed format and structure. Attendees were asked to put forward suggestions for future agenda items. A general point was made to invite Zero Waste Scotland to the next meeting.