Non-Hazardous Step 2 Step 1 Has the load of sub-soil been... Does the load of sub-soil meet all the following criteria? Has the load of sub-soil been classified as Yes hazardous or as non-hazardous under (a) It wholly consists of qualifying **WM3?** materials in Group 1 of The Scottish Landfill Tax (Qualifying Note: Evidence of the non-hazardous Material) Order 2015 apart Lower rate of SLfT applies to WM3 classification of the waste stream from a small amount of nonthe whole load of sub-soil must be obtained and retained y the qualifying material as set out in landfill operator to support the lower rate section 14 of the LT(S)A 2014 of SLfT and If evidence of non-hazardous (b) It complies with al the classification under WM3 cannot be conditions set out in the provided or the site operator des not 'General Guidance' section of believe the evidence is a true and SLfT2006. accurate assessment the standard rate of SLfT applies No Hazardous

Standard rate of SLfT applies to the whole load of sub-soil

