

Revenue Scotland SLfT guidance on waste fines.

Consultation Response Form

Please complete this form and email to the address below no later than 29 July 2016.

sft@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 03000 200 310. 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)

PricewaterhouseCoopers Legal LLP

Main business activities of organisation

Legal Services Firm

Title Mr Ms Mrs Miss Dr other

Surname Harrold

Forename Jayne

2. Postal Address

Cornwall Court

19 Cornwall Street

Birmingham

Postcode B3 2DT	Phone +44 (0) 121 265 5602
Email jayne.a.harrold@pwclegal.co.uk	

3. Permissions - I am responding as...

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

(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 tries to operate to Adam Smith's principle of certainty for the tax payer about their tax liability. How easy will it be to be sure of the tax due on each load of waste fines disposed of to landfill under the new guidance?

Paragraph 1.2 of the draft guidance states waste fines that originate from a waste producer that accepts both non-qualifying and qualifying waste inputs may qualify for the lower rate of SLfT, if the material has been subjected to a satisfactory treatment process. Whilst the guidance provides examples of the type of treatment process that could produce qualifying fines, a degree of ambiguity remains as to what, other than the examples quoted, would constitute a satisfactory treatment process. This could lead to the landfill site operator, the waste producer and Revenue Scotland reaching different conclusions about the tax liability of waste from a process. Our suggestion would be to provide a mechanism for waste producers and/or landfill site operators to agree the tax liability of fines from particular processes with Revenue Scotland in order to provide increased certainty.

5. Part 8 of the guidance on Lol test methodology includes instruction to use a sample size of 5g. This sample size has been chosen because a larger one could risk incomplete combustion and therefore affect the Lol result.

Do you agree that specifying a sample size of 5g will lead to fair and consistent Lol test results?

As we are not directly involved in the operation of landfill sites we are not able to comment on this question.

6. The frequency of testing table at part 12 of the guidance explains how certain indicators should be used to determine how frequently Lol tests should be carried out on waste fine streams.

Do you agree that the table supports a fair and consistent approach to the classification of waste?

Yes. The proposed frequency of testing is in line with that undertaken in the rest of the UK. This will help to ensure a consistent approach, and avoid distortion of competition, as well as providing stakeholders with a familiar process, which will help to minimise errors or inadvertent non-compliance.

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

Yes No

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

Comments