



## 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](mailto: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)

Main business activities of organisation

Title Mr  Ms  Mrs  Miss  Dr  other

Surname

Forename

## 2. Postal Address

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

(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 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)

Potentially problematic referencing as the general understanding of WM2 (WM3) is limited already, however would be simpler than the current status 9 (which is a rather woolly definition of contaminated), particularly if 'qualifying' materials in general were attributed to the relevant EWC/LoW codes

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

Slightly contradicts current understanding that materials which are inactive for tax reasons aren't necessarily inert and vice versa.

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)

Little change

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

Would potentially bring more waste soils into the Standard Rate bracket, but reduce disposal overall as waste producers would seek alternatives to landfill

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)

Unlikely to have any significant impact on our activities, however the less technically able of our clients and contacts may come to us more frequently for advice

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

Likely to generate an increased number of opportunities for consultants in terms of sustainable soil remediation, but will also encourage the use of soil treatment centres – both as an alternative to landfill

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:

Please reference EWC/LoW codes in the guidance, as this is the terminology the industry understands – current guidance and list of qualifying materials is too open to (miss)interpretation

