



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

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)

Dumfries and Galloway Council

Main business activities of organisation

Planning and Environment

Title Mr Ms Mrs x Miss Dr other

Surname

Flack

Forename

Gillian

2. Postal Address

Militia House			
English Street			
Dumfries			
Postcode	DG1 4PY	Phone 01387 260374	Email

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 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)

Comments

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

Comments

- 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)

Comments

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

Comments

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)

Comments

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

Comments

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:

My role in the council as Contaminated Land Officer is to enforce and encourage the remediation of contaminated land. This is often prohibitively expensive for landowners, a large part of the expense being the disposal of waste. The remediation of the most severely contaminated sites, where there is a 'significant possibility of significant harm', can be enforced under Part 2A of the Environment Act. On the vast majority of land that has some (less severe) contamination, remediation can only be enforced when there is a change of use under planning law, as the site must be made suitable for its new use. Many landowners are leaving sites undeveloped due to the high costs of remediation. At the lower rate of landfill tax, more development of contaminated land might be enabled, with benefits for the economy.