



## 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)**

Scottish Water

**Main business activities of organisation**

Water and Waste Water Services

**Title** Mr  Ms  Mrs  Miss  Dr  other

**Surname**

Barbarito

**Forename**

Barbara

## 2. Postal Address

Scottish Water		
Castle House		
6 Castle Drive		
Dunfermline		
<b>Postcode</b> KY11 8GG	<b>Phone</b> 07875 879 307	<b>Email</b> regulation@scottishwater.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 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)

Compared to current guidance it would be reasonably straightforward to be sure of the tax due for each load under Option 1.

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

Option 2 involves some uncertainty with regard to the composition of each load as there would be requirements to test non- hazardous soils on leachability limits prior to disposal.

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)

We anticipate there would not be significant changes to the volumes and types of material under Option 1.

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

Due to the additional testing requirements and associated costs (detailed below at Q3), there is the potential that these additional burdens would result in alternative disposal routes requiring investigation.

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)

Option 1 is broadly similar to current operational practice. Current practice involves a visual inspection to classify and code the waste in line with the current guidance in SLft2006. If classified as inert this is coded under the waste transfer note and disposed of. If it suspected that the waste originated from an area of contaminated land, the waste would be tested and taken to the applicable disposal site depending on the results.

It would be relatively straightforward to incorporate the proposals in Option 1 into our processes. This has the advantage of minimising the administrative burden, but also allows a degree of cost certainty as this can be adapted relatively easily into existing practice.

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

Option 2 would require testing of each load of non- hazardous soils to determine leachability limits and confirm that the load is below inert waste acceptance criteria, before disposal. Additional costs may be incurred in the following areas as a result of Option 2:-

- Mandatory testing of all loads
- Double handling
- Storage of waste pending test result information
- Possible permit and exemption obligations/costs
- Increased fuel costs and carbon emissions
- Any administrative costs as a result of the above

Option 2 therefore has a number of disadvantages with respect to additional cost when compared to Option 1.

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: