# **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.

slft@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)**

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**Main business activities of organisation**

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|       |

**Title**  **Mr [ ]  Ms [ ]  Mrs [ ]  Miss [ ]  Dr [ ]  other**

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|       |

**Surname**

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**Forename**

***2. Postal Address***

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| **Postcode**       | **Phone**       |
| **Email**       |

***3. Permissions* - I am responding as…**

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|  |  |  | **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** |  | **(c)** | The name and address of your organisation ***will be*** made available to the public (on the Revenue Scotland website). |
| **(b)** | Where confidentiality is not requested, we will make your responses available to the public on the following basis |  |  | Are you content for your ***response*** to be made available? ***[ ]* Yes *[ ]* No** |
|  | ***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 | *[ ]*  |  |  |  |  |
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|  | Yes, make my response and name available, but not my address | *[ ]*  |  |  |  |  |
|  |  |  |  |  |  |  |
| **(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?

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| Comments |

***5.*** Part 8 of the guidance on LoI 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 LoI result.

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

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| Comments |

***6.*** The frequency of testing table at part 12 of the guidance explains how certain indicators should be used to determine how frequently LoI 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?

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| Comments |

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

|  |
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| Yes [ ]  No [ ] If you ticked ‘yes’, please provide your comments or suggestions:Comments |