

SLfT Forum
28th June 2017
Perth

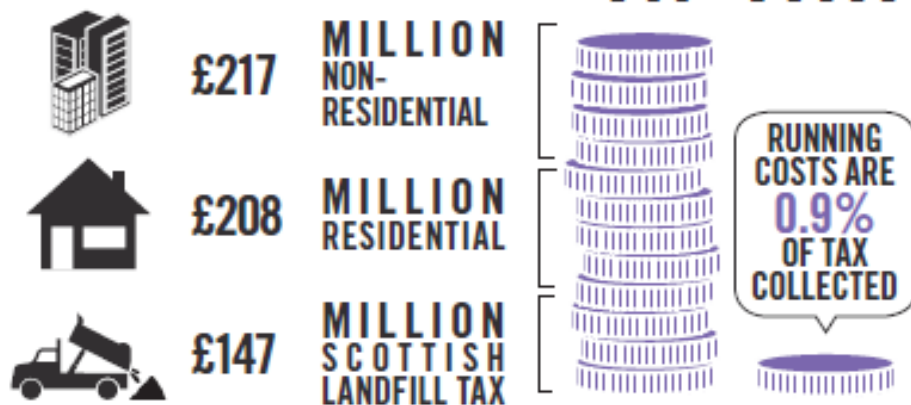
Welcome

Chris Myerscough
Head of Tax

Performance 2015/16

**98.1% OF TAX RETURNS
SUBMITTED ONLINE**

**OVER £500,000,000 COLLECTED
IN TAX**



**96% OF WRITTEN COMMUNICATIONS
RESPONDED TO WITHIN
10 WORKING DAYS**

0 SECURITY BREACHES (Icon: Padlocks)
AVERAGE CALL WAITING TIME OF 10 SECONDS (Icon: Telephone)

Performance 2016/17 (provisional)

> 99%

As at 31 March £551M

- £158M non residential
- £279M (inc £81M ADS)
- £114M SLFT

Running costs: 0.83%

97% responses within 10 working days

0 breaches | 7 secs waiting time

The total transferred to SCF since April 2015 is £1,145,957,613.66

How tax contributes to SG budget

WHERE THE SCOTTISH GOVERNMENT BUDGET COMES FROM

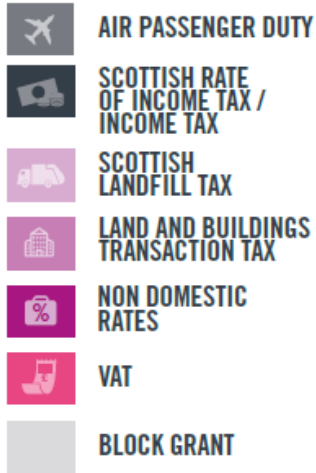
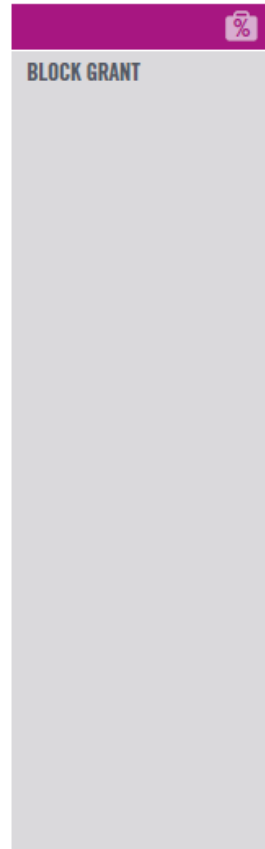


TABLE PROVIDES ILLUSTRATIVE SHARE OF BUDGET IN YEARS BASED ON ESTIMATES FROM 2016-17 FIGURES. ACTUAL PERCENTAGES IN GIVEN YEARS WILL VARY.

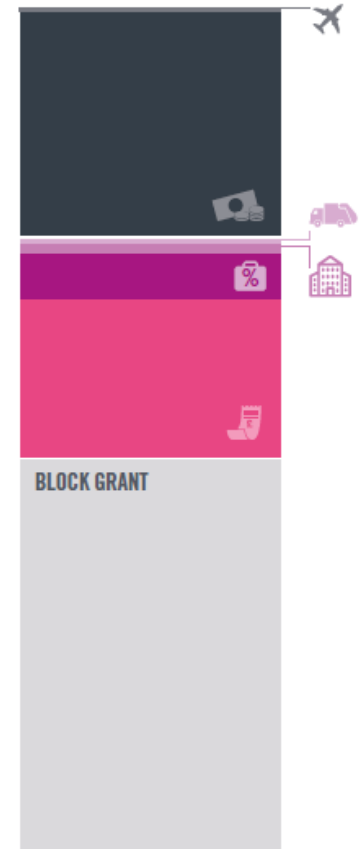
IN ADDITION LOCAL AUTHORITIES SET AND RAISE COUNCIL TAX TO FUND LOCAL SERVICES, BUT THIS IS OUTWITH THE SCOTTISH BUDGET.



SCOTLAND ACT 1998



SCOTLAND ACT 2012



SCOTLAND ACT 2016

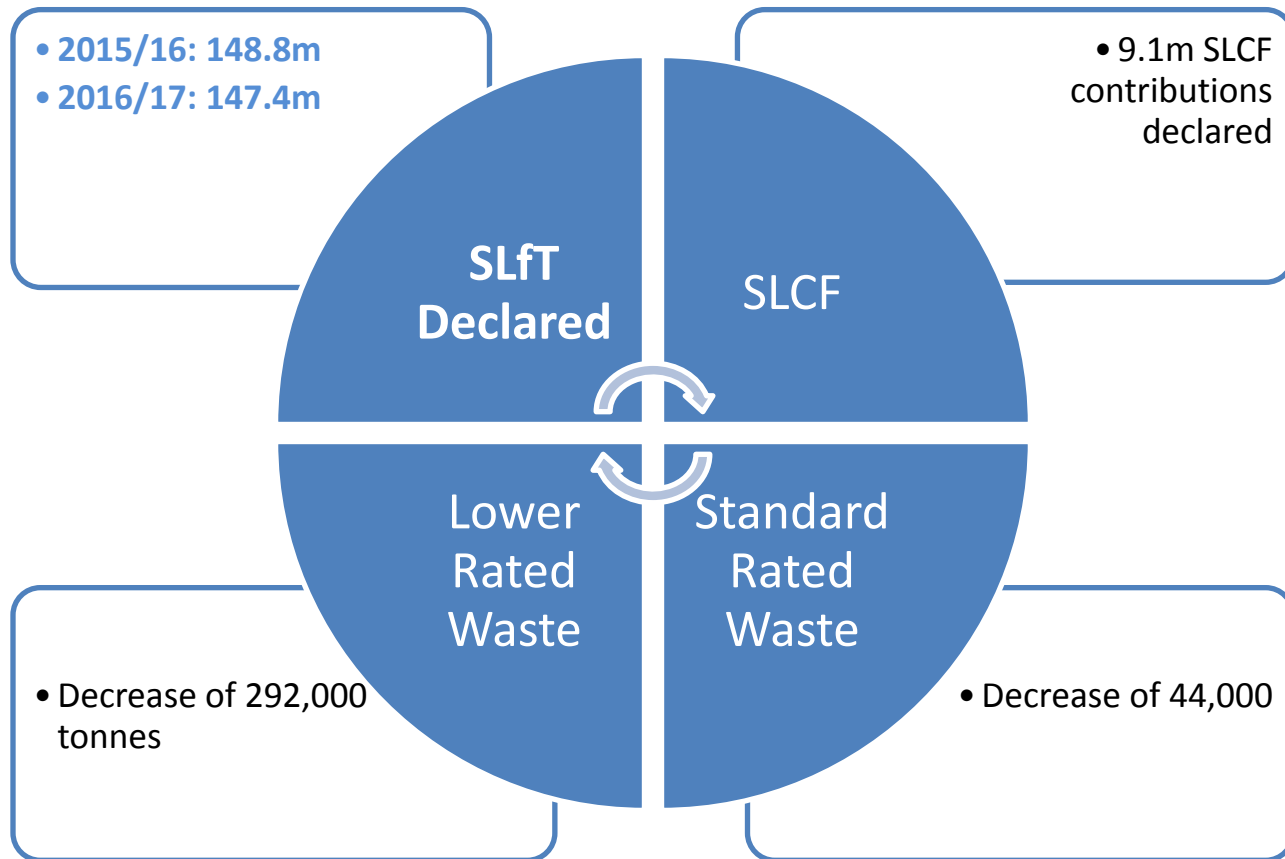
ESTIMATES ONCE ALL FISCAL POWERS HAVE BEEN DEVOLVED BY 2019-20

SLfT Hot Topics

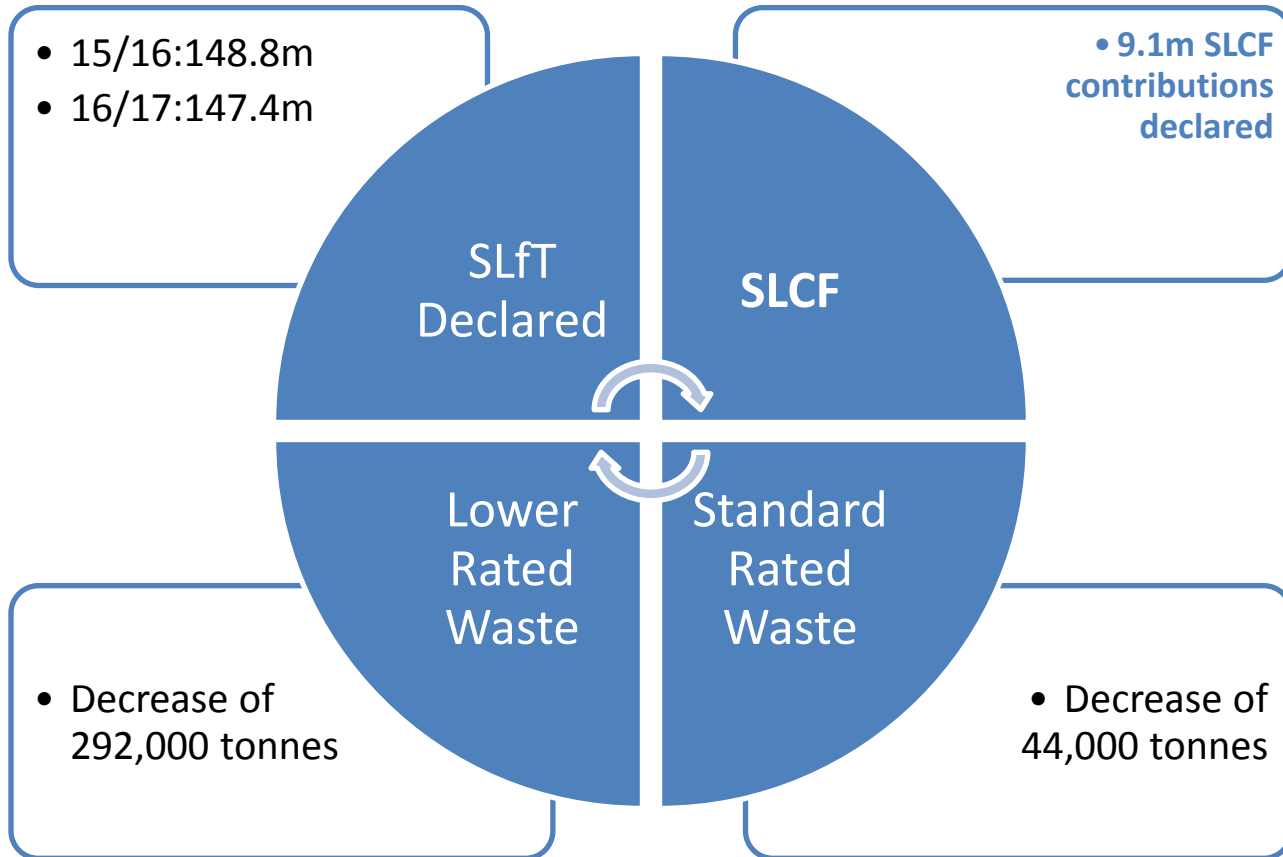
Nigel Furness, SLfT Tax Team Leader

Ed Turner, SEPA

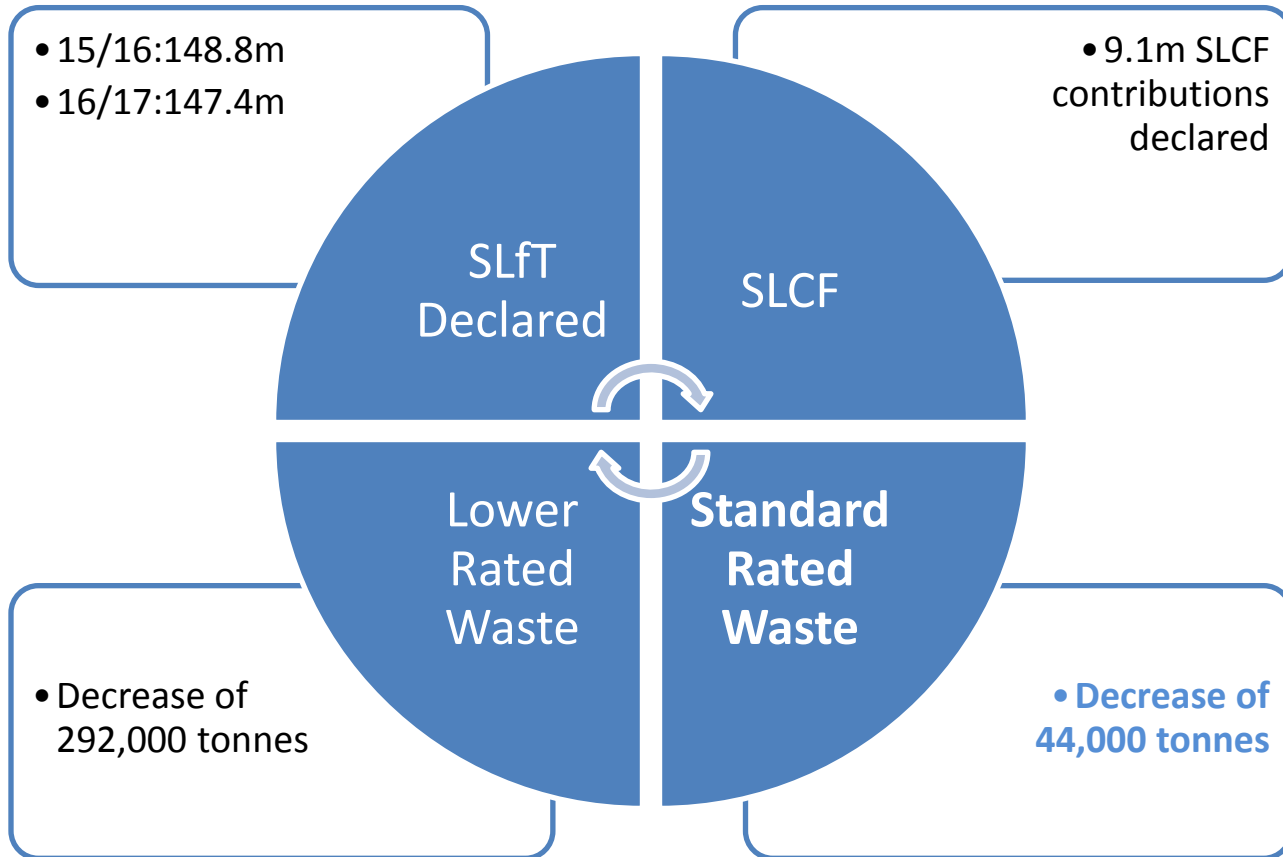
Summary Statistics



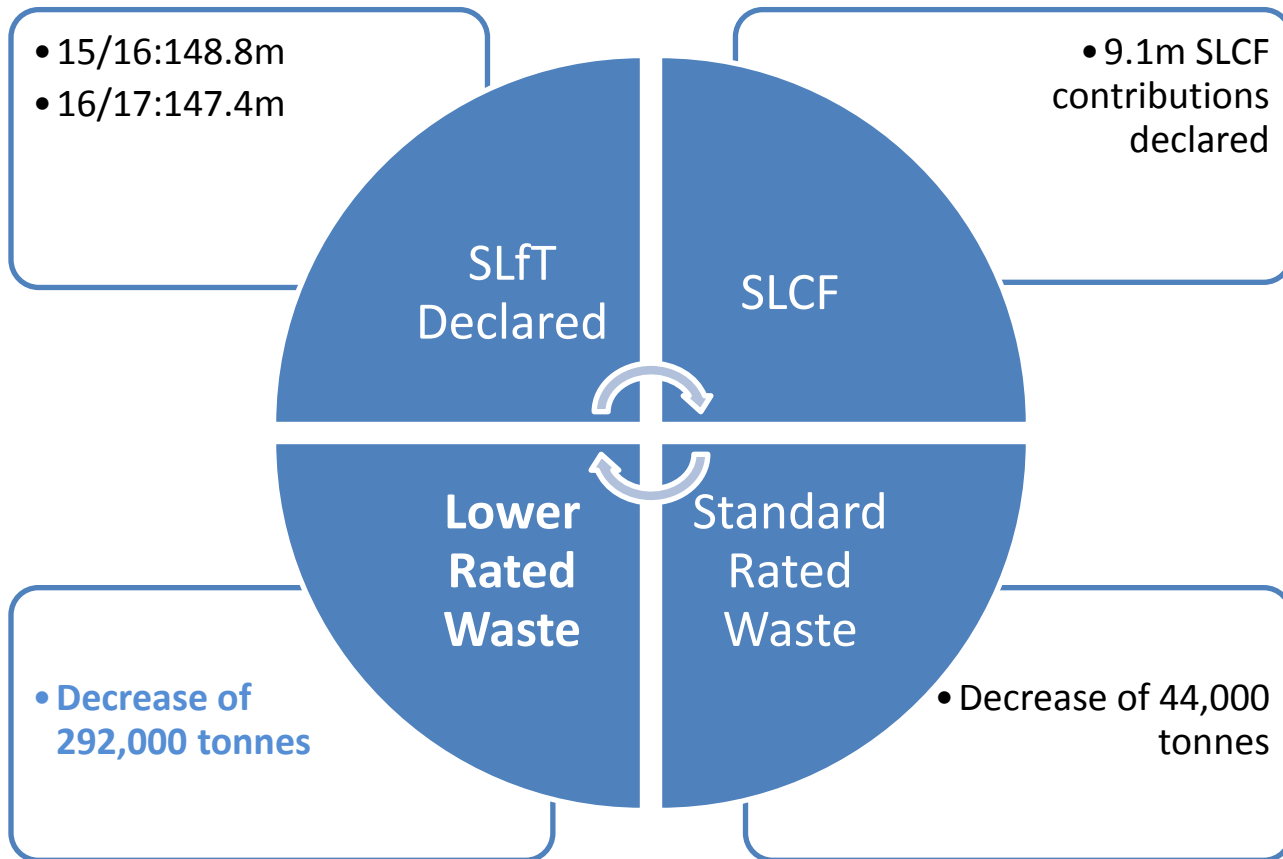
Summary Statistics



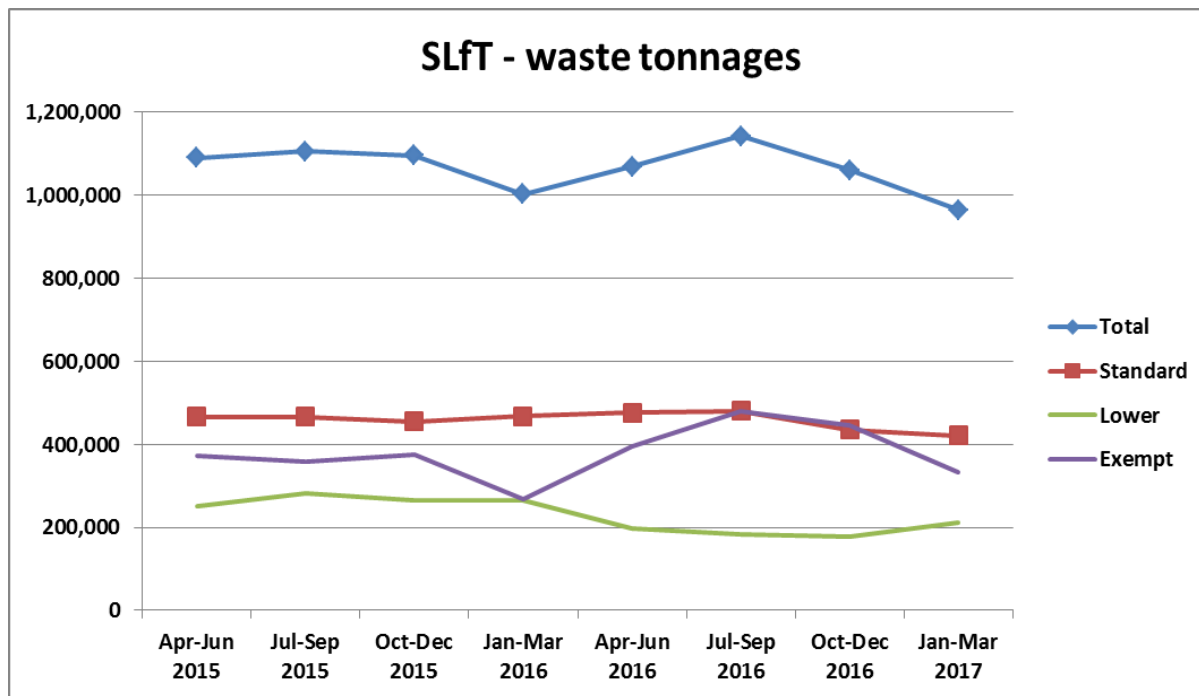
Summary Statistics



Summary Statistics



Summary Statistics



Record Keeping, Errors & Mistakes



Helping you to get it right

Common Points

- Incorrect tax rate used – **resulting in more tax being paid**
- Different tonnages reported on tax return compared to waste data return
- EWC used in tax return differs to EWC on the waste data report
- EWC code used for waste, that the site is not licensed to accept
- Tonnage and Monetary value in wrong columns
- Site accepting waste for NDA, with no NDA or application in place.

Movement of Materials N.D.A

Material deposited in the area:	Material sorted or removed from the area:
date deposited	date sorted or removed
weight and description	weight and description
intended destination or use	(in the case of removal) the actual destination it went to or use it was put to

Waste Transfer Notes

REF: 058-Waste-Transfer-Note-Invoice-Delivery-Note-A5-SET-PAD-BOOK

COMPANY NAME 00000
 Address
 Tel: 0 Fax: 0
 E-mail: 0 Web: 0

WASTE TRANSFER NOTE / INVOICE / DELIVERY

DATE: ☐ ON-ROAD ☐ OFF-ROAD

HOLDER / PRODUCER OF WASTE:

ADDRESS:

TEL:

INSTRUCTIONS:

SKIP SIZE:

LEVEL FILL ONLY
 HIRE IS FOR 7 DAYS UNLESS OTHERWISE AGREED

WASTE TYPE :	EWG CODE
CONCRETE / BRICK / TILE	170107
SOIL / STONE	170504
METALS	170400
BIODEGRADABLE (GREEN)	200138
MIXED CONSTRUCTION	170904
WOOD	170201
GLASS	200102
MIXED MUNICIPAL	200301
PLASTIC	170203
OTHER:	

NO FIRES, ASBESTOS, FRIDGES, FREEZERS, TYRES, BATTERIES, OIL, PAINT TINS, POISONOUS / POLLUTING SUBSTANCES OR GAS BOTTLES

CASH ☐ CREDIT CARD ☐ CHEQUE ☐ ACCOUNT ☐ PAID ☐
☐ TO FOLLOW

TradePrintingUK.com - ReOrder Ref:

PLACE OF DISPOSAL:

LICENCE NUMBER:

SIGNED BY DISPOSAL POINT:

PRINT NAME:

DRIVER'S NAME:

DRIVER'S SIGNATURE:

VEHICLE REG:

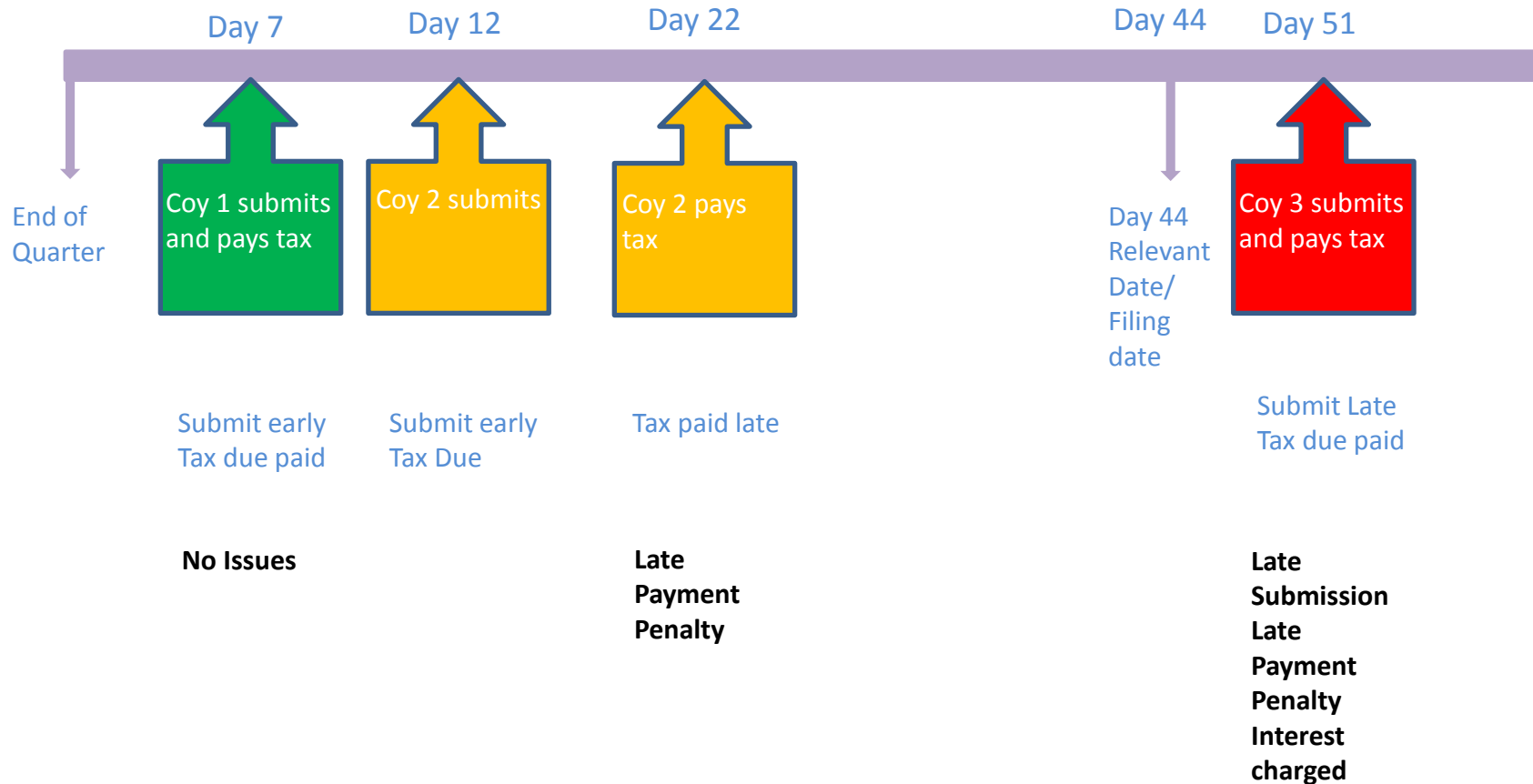
DATE & TIME:

I confirm that I have read and understood all of the details and terms written above, they are correct and the service has been completed to my satisfaction.

Signed: Print: Date:

- No EWC Code - Waste
- No weight on the document
- No tare Weight on document
- No description of the waste
- What Qualifying Materials are in the load
- Transfer notes with no waste producer details
- Analysis of waste will be requested from the waste producer not the carrier
- No information only a drivers signature

Tax Submission & Penalties



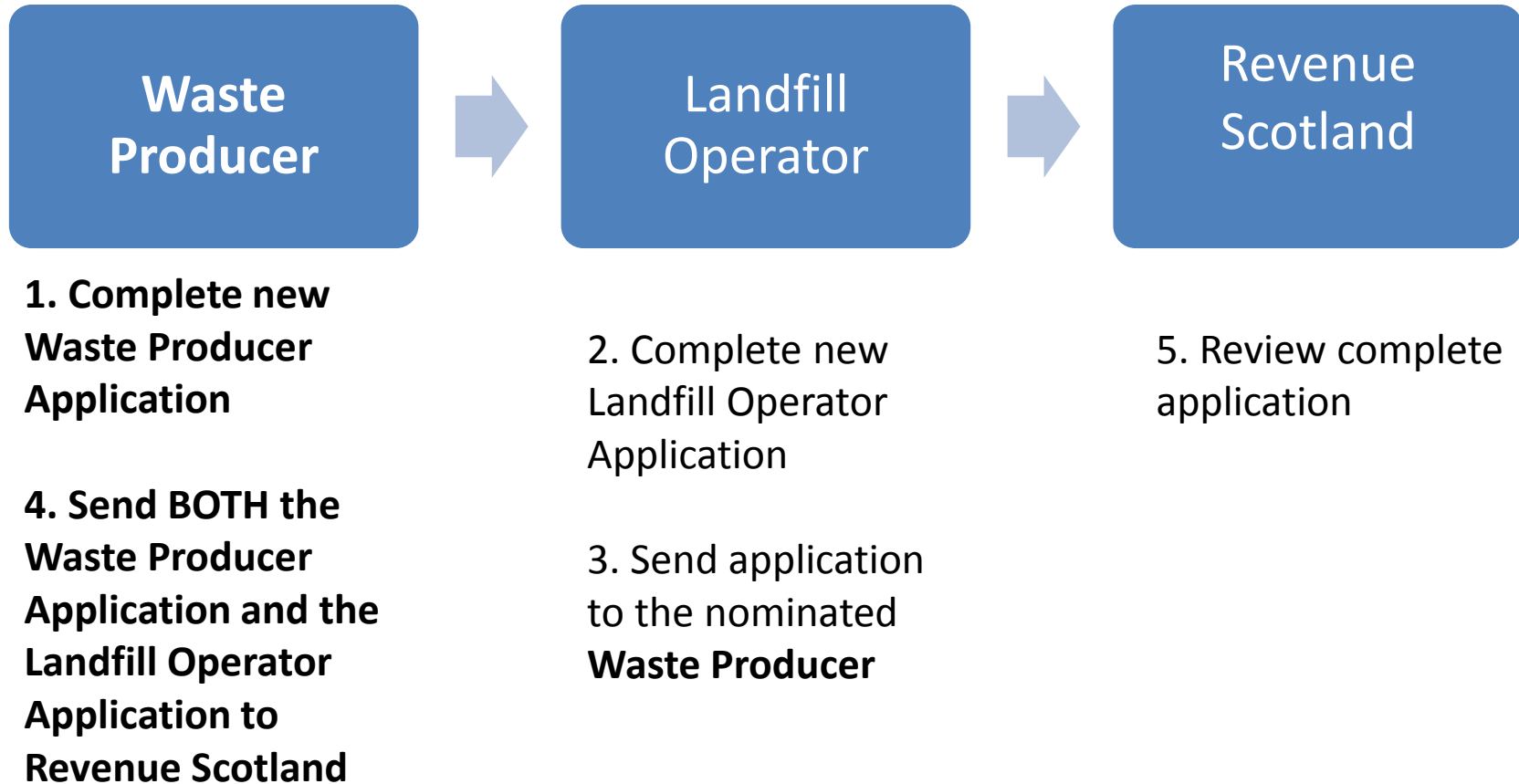
Water Discounts

Applications and Supporting Evidence



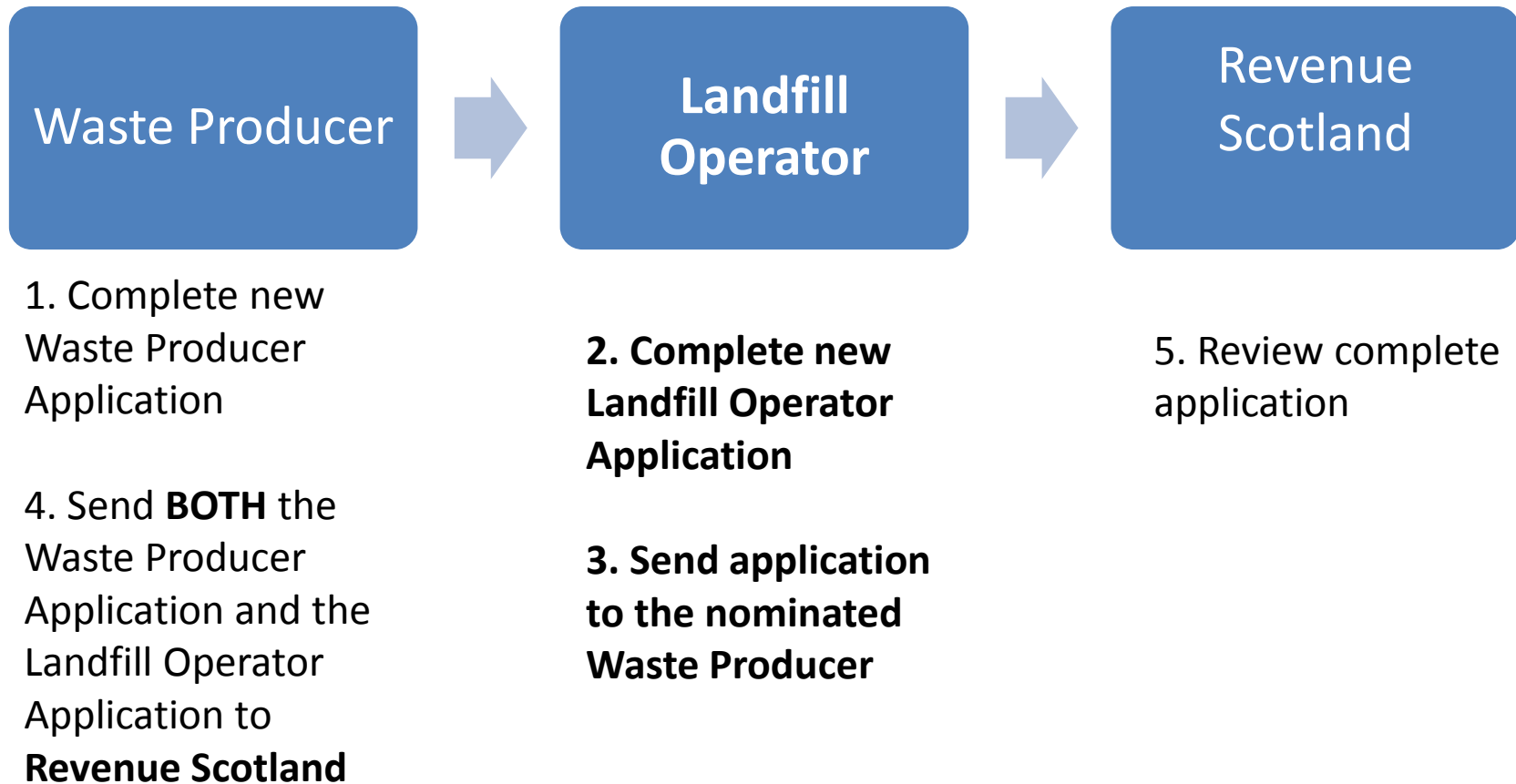
Water Discount Agreements

Summary Process



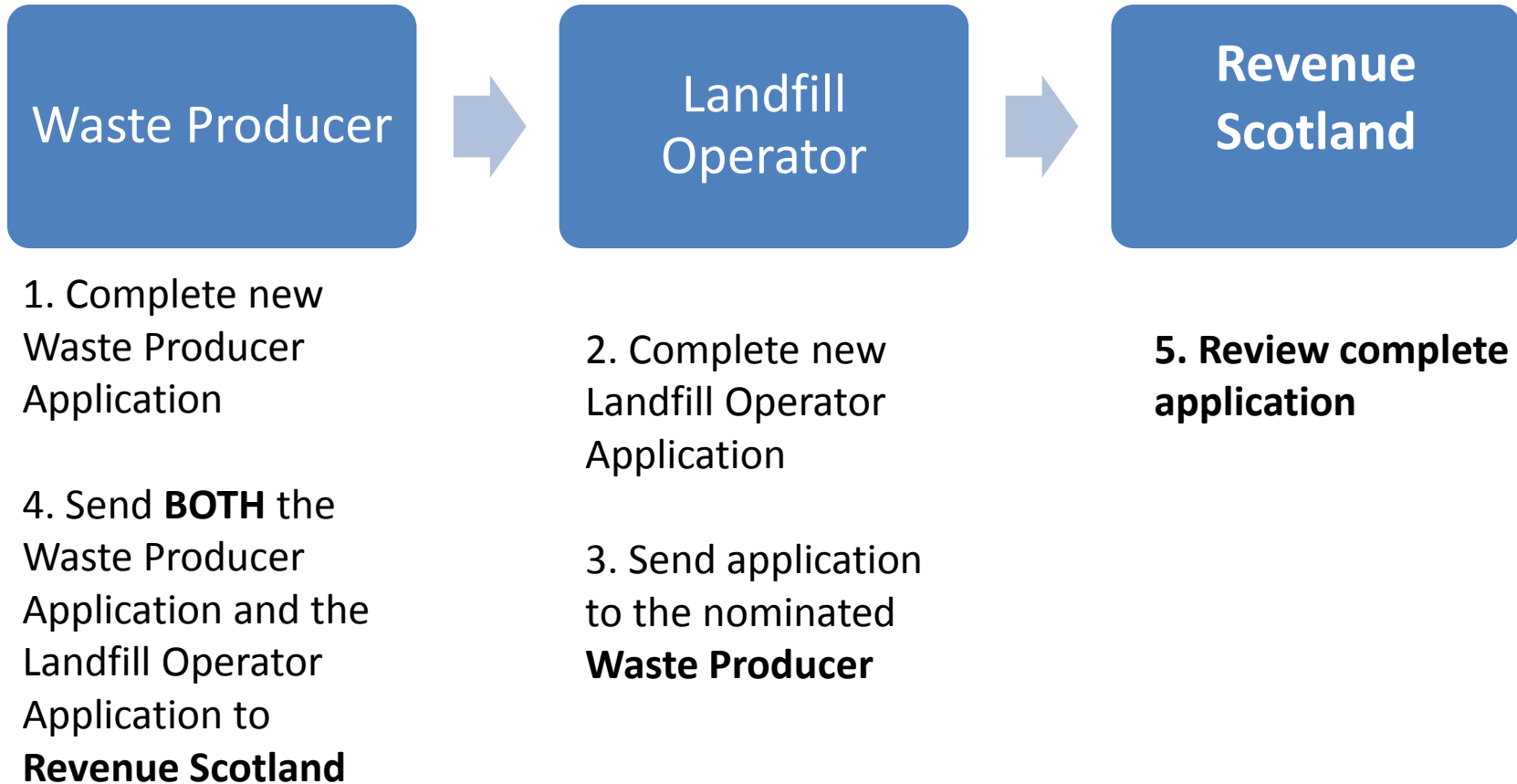
Water Discount Agreements

Summary Process



Water Discount Agreements

Summary Process

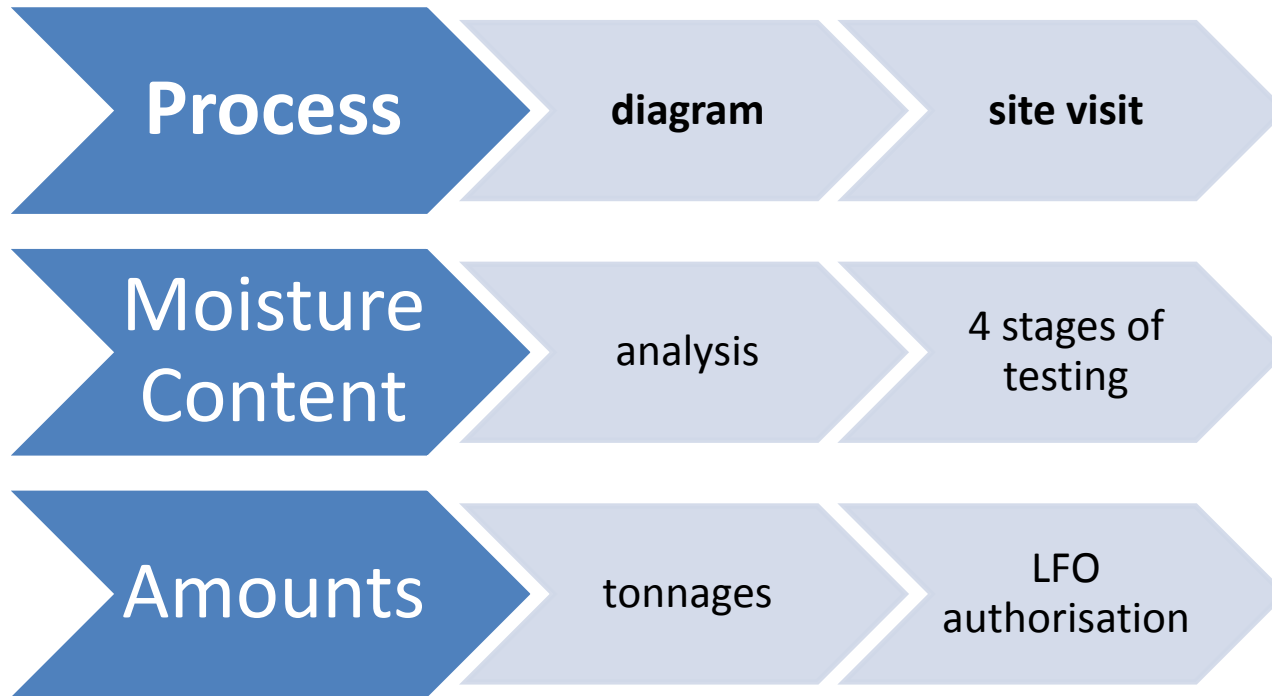


Water Discounts



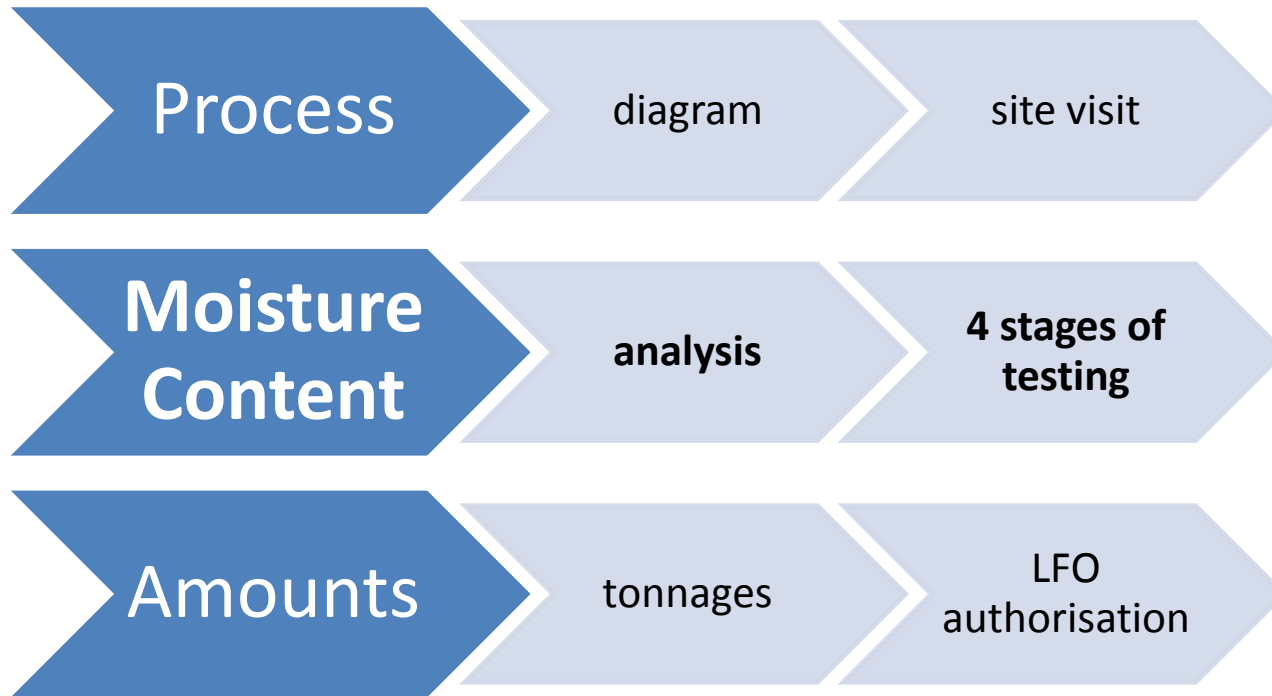
Water Discounts

Supporting Evidence



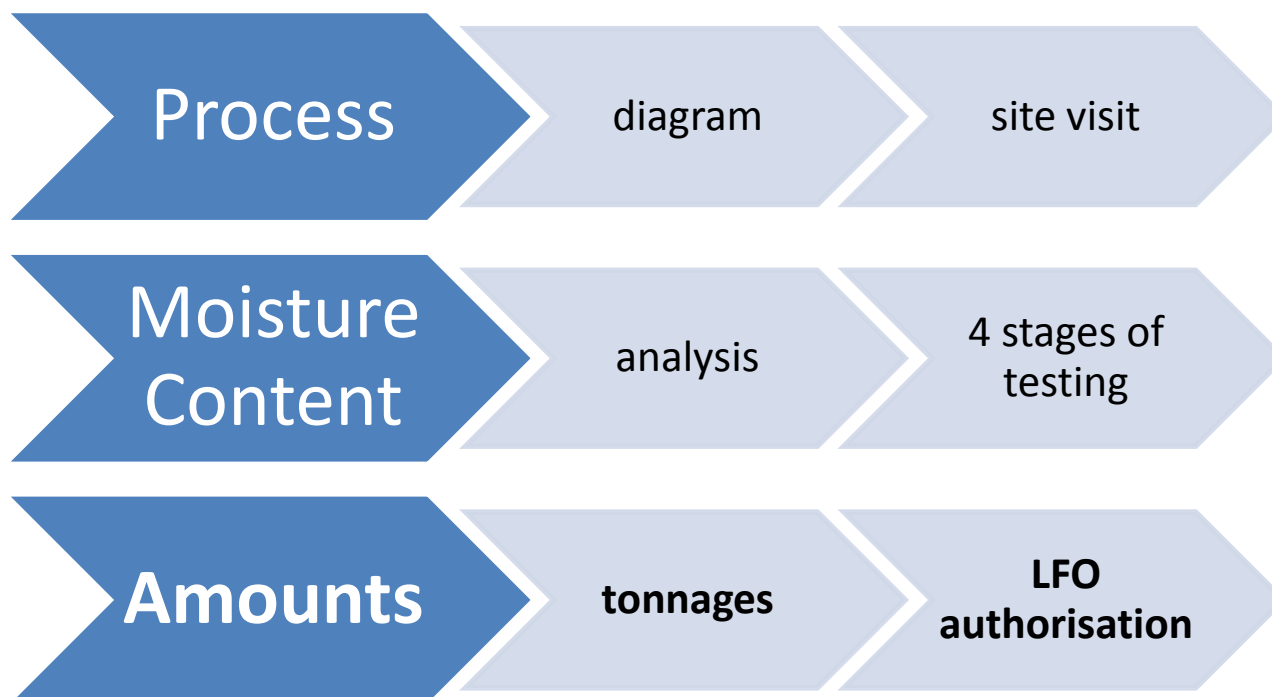
Water Discounts

Supporting Evidence



Water Discounts

Supporting Evidence



Operational Update

Chris Myerscough
Head of Tax

Operational Update

Agenda

1

- UK comparisons

2

- Classification of Waste Fines

3

- Moisture Content in Waste

Landfill Tax - UK Comparisons

Key Points



Legislation

Compliance

Information

Governance

Multi Agency Approach



Jurisdictional Comparisons

Key Points



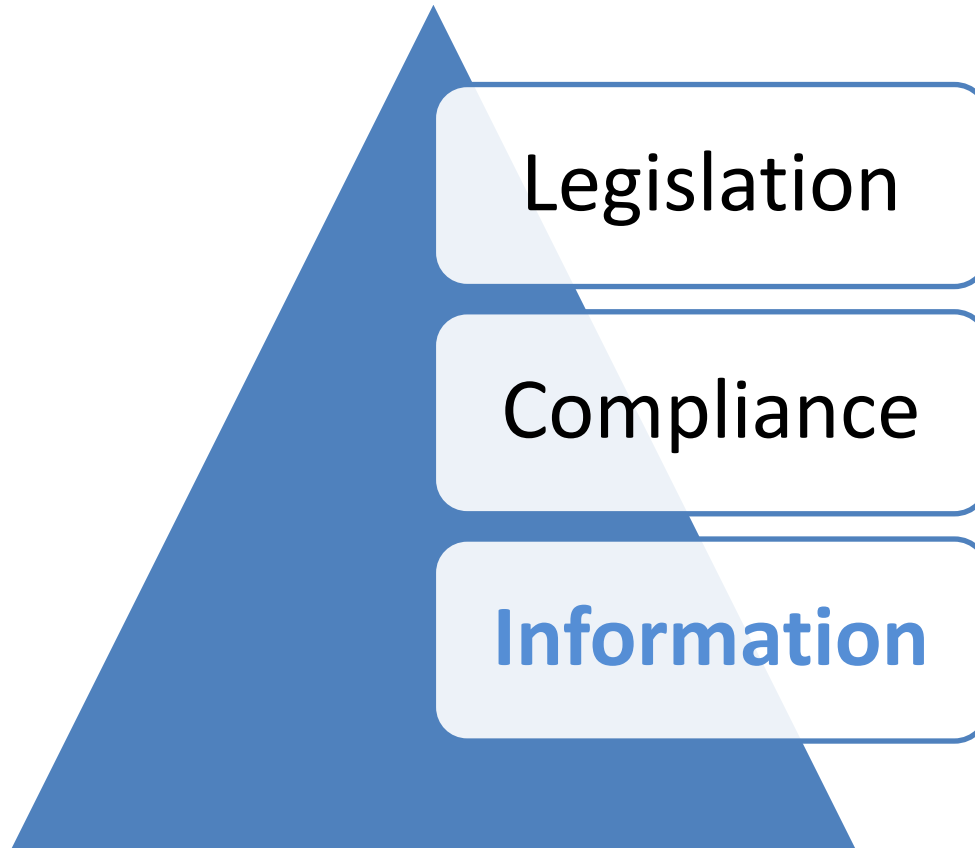
Legislation

Compliance

Information

Jurisdictional Comparisons

Key Points



Operational Update

1

- Jurisdictional comparisons

2

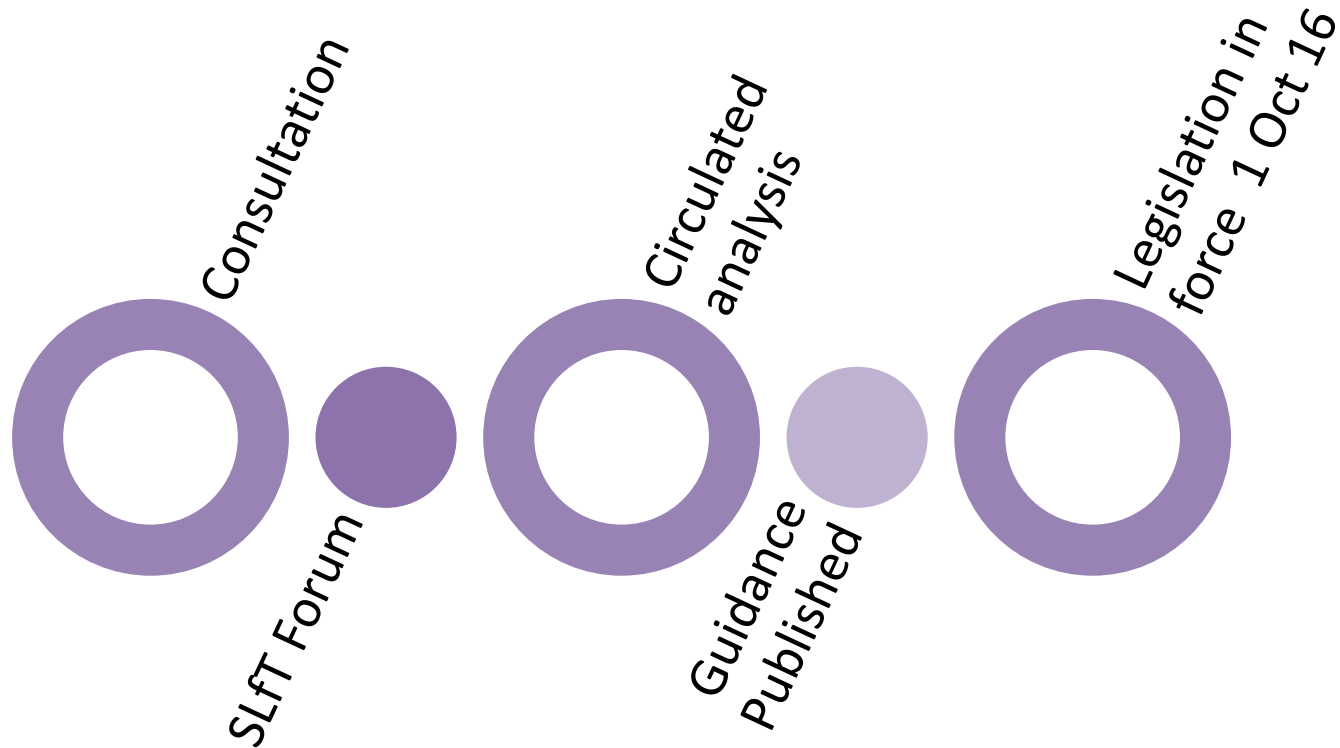
- **Classification of waste fines**

3

- Moisture content in waste

Loss on Ignition

June 2016 – Oct 2016



SLfT2006 New Guidance

Updates Made



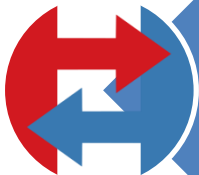
Sample size of 5g changed to 20g



Frequency of testing table



Pre-acceptance questionnaire



Revised flowchart

Qualifying Material Order 2016

SCOTTISH STATUTORY INSTRUMENTS

2016 No. 93

LANDFILL TAX

The Scottish Landfill Tax (Qualifying Material) Order 2016

Approved by the Scottish Parliament

Made - - - - 10th February 2016

Laid before the Scottish Parliament 11th February 2016

Coming into force - - 1st October 2016

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 13(4) and 14(7) of the Landfill Tax (Scotland) Act 2014(a) and all other powers enabling them to do so.

Qualifying Material Order 2016

Interpretation

2. In this Order—

“fines” are fractions of material produced by a waste treatment process that involves an element of mechanical treatment;

“LOI percentage threshold” means the amount of non-qualifying material contained in fines, as indicated by the percentage of the mass of those fines lost on ignition;

“LOI test” means a test to determine the LOI percentage threshold of fines, conducted in accordance with guidance published by Revenue Scotland;

“non-qualifying material” means any material other than qualifying material;

“qualifying fines” are fines that consist entirely of qualifying material or consist entirely of material that, in accordance with a direction contained in guidance published by Revenue Scotland, must be treated as qualifying material if it would be such material but for a small quantity of non-qualifying material;

Qualifying Material Order 2016

Qualifying fines

4.—(1) Qualifying fines must not be treated as qualifying material unless the conditions in paragraph (2) are met.

(2) The conditions are that—

- (a) where the owner of the fines immediately prior to the disposal and the registrable person are not the same person, the registrable person holds a transfer note in respect of the fines;
- (b) the registrable person holds such evidence as is specified in guidance published by Revenue Scotland that the fines are qualifying fines;
- (c) ~~where a LOI test has been conducted on any part of the fines~~
 - (i) the material has been heated to a temperature of 440°C for a minimum of 5 hours; and
 - (ii) the LOI percentage threshold does not exceed 10%; and
- (d) where a registrable person has been directed by Revenue Scotland to conduct a LOI test of a quantity of material proposed to be disposed of as qualifying fines, that person conducts the test.

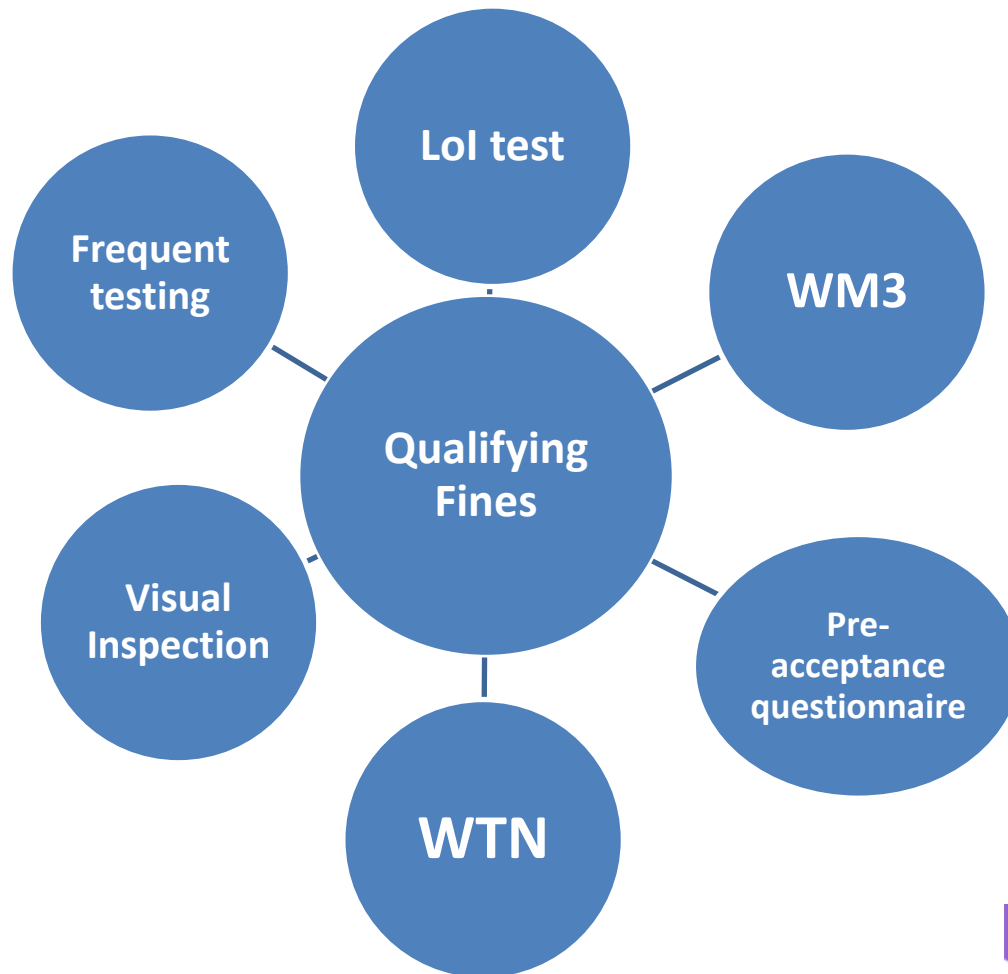
(3) No material disposed of by a registrable person as fines is to be treated as qualifying material unless the registrable person has conducted the LOI test.

Classification of Waste Fines

There is no 'one size fits all' approach

Classification of Waste Fines

Examples of Evidence



Operational Update

1

- Jurisdictional comparisons

2

- Classification of Waste Fines

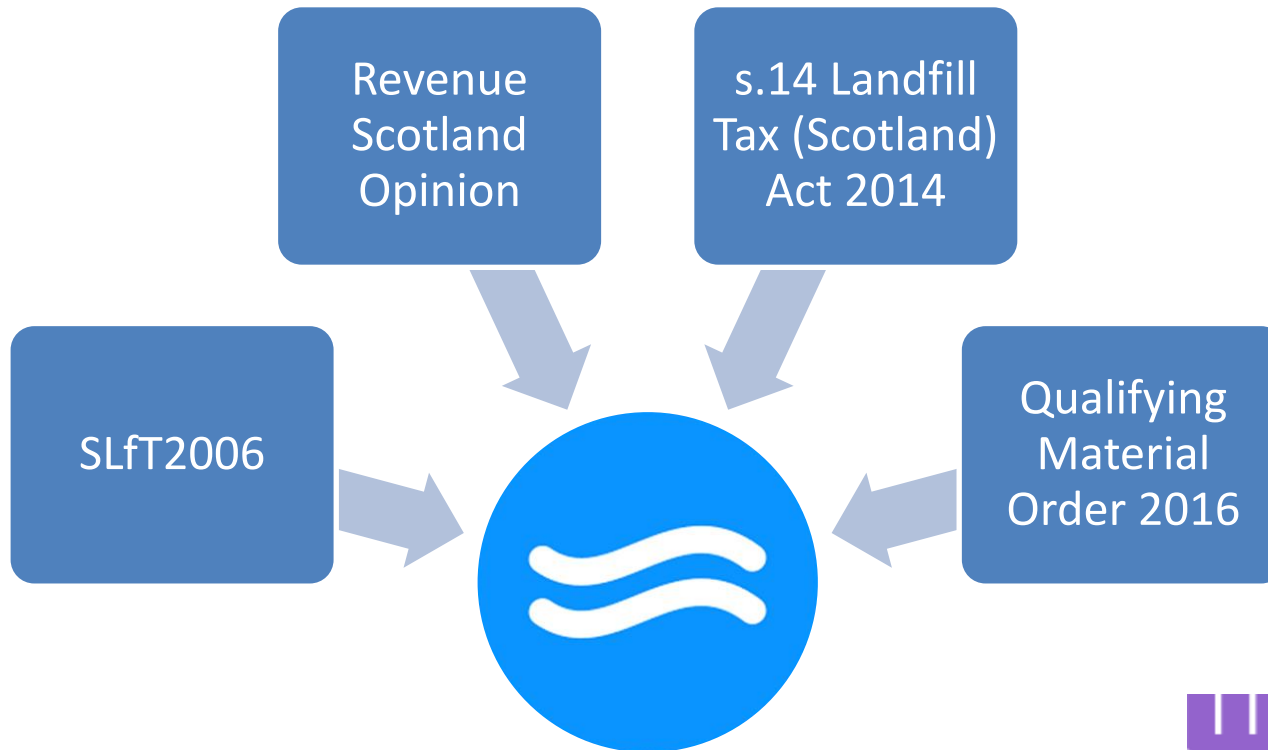
3

- **Moisture Content in Waste**

Moisture Content in Waste

When is it considered

Waste streams that contain several components of qualifying material with a small amount of non-qualifying material



Opinions

When we can give an opinion



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Land and Buildings
Transaction Tax



Scottish Landfill Tax



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Revenue Scotland Opinions

In order to allow taxpayers to file with certainty, Revenue Scotland will, in certain circumstances, provide its opinion on the tax consequences of specific transactions.

Before asking for a Revenue Scotland opinion you must first have consulted the relevant Revenue Scotland guidance to see if this answers your question(s).



Opinions

When we can't give an opinion



- Speculative transaction
- 'What If' queries



- Where we need further information
- Refer to the downloaded checklist



- Where we don't think there are genuine points of uncertainty
- A request for tax planning advice
- On a transaction that is subject to enquiry

Opinions

When we can't give an opinion



- Speculative transaction
- 'What If' queries



- **Where we need further information**
- **Refer to the downloaded checklist**



- Where we don't think there are genuine points of uncertainty
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Opinions

When we can't give an opinion



- Speculative transaction
- 'What If' queries



- Where we need further information
- Refer to the downloaded checklist



- Where there aren't points of uncertainty
- A request for tax planning advice

Q & A Session

