

POLICY NOTE

THE SCOTTISH LANDFILL TAX (ADMINISTRATION) AMENDMENT REGULATIONS 2015

SSI 2015 No. 152

The instrument above was made in exercise of the powers conferred by sections 15(1), 18, 19, 20 and 25 of the Landfill Tax (Scotland) Act 2014 (LT(S)A 2014). This order is subject to the affirmative procedure.

Policy Objectives

The LT(S)A 2014 provides for a Scottish Landfill Tax (SLfT) which will take effect from 1 April 2015. Section 15 of the LT(S)A 2014 provides a power for Ministers to make provision for how material disposed of is weighed.

Scottish Landfill Tax will be chargeable by weight and type of material disposed of. This instrument sets out that a weighbridge must be used to weigh disposals, if a working one is available on site. This will help ensure the accuracy of tax returns and that Scottish Landfill Tax is applied fairly and equitably across all sites.

Most operators have a weighbridge at their landfill site and there are many public or accessible weighbridges. The number of applications for approval of alternative forms of weighing is therefore expected to be minimal.

Alternative arrangements will be made available, on application to Revenue Scotland, for weighbridge breakdowns or when an alternative weighbridge is not available within a close proximity to the landfill site.

Failure to comply with the weighing regulations in Part 9 of the Scottish Landfill Tax (Administration) Regulations 2015 may result in a penalty for an inaccurate return under section 182 of the Revenue Scotland Tax Powers Act 2014.

Additional measures in the instrument make minor amendments to the Scottish Landfill Tax (Administration) Regulations 2015.

Consultation

*Scottish Landfill Tax – A Consultation on Subordinate Legislation*¹ was published in June 2014 and sought views on a range of issues covered in draft secondary legislation. The consultation closed on 31 July 2014 and analysis² was conducted and published by Zero Waste Scotland on behalf of the Scottish Government.

The consultation stated that:

¹ 'Scottish Landfill Tax, A Consultation on Subordinate Legislation', published 16 May 2014, available at: <http://www.scotland.gov.uk/Resource/0045/00450678.pdf>

² 'Responses to the Public Consultation on Proposed Landfill Tax Subordinate Legislation', published October 2014 available at: www.zerowastescotland.org.uk/PublicConsultation/ProposedLandfillTaxSubordinate/Responses

- Where a weighbridge is available either on landfill site or within close enough proximity of a site so as not to incur excessive costs, then it must be used to weigh all disposals;
- If there is no weighbridge available on site, any alternative method of weighing the waste must be approved by Revenue Scotland / SEPA before it can be used for the purposes of a tax return.

This position was widely supported during government/industry workshops and engagement events and no objections were raised in the written responses to the consultation. However one respondent noted that definitions of ‘close enough proximity’ and ‘excessive/unreasonable costs’ are required to avoid uncertainty.

Revenue Scotland will publish guidance that will take into account associated considerations such as the size and geographical location of sites.

Impact Assessments

A Business and Regulatory Impact Assessment (“BRIA”)³ has been published for the regulations and orders associated with the LT(S)A 2014.

An Equality Impact Assessment (“EQIA”) was published⁴ in December 2014. The order will have no impact on equality issues. A strategic environmental screening exercise has also been conducted and LT(S)A 2014 statutory secondary instruments will have no negative impact on the environment⁵.

Scottish Government
Financial Strategy Directorate
Fiscal Responsibility Division

³ ‘Scottish Landfill Tax Final Business and Regulatory Impact Assessment’, published 14 December 2014, available at: <http://www.scotland.gov.uk/Publications/2014/12/6274>

⁴ ‘Scottish Landfill Tax – Equality Impact Assessment Results’, published 17 December 2014, available at: <http://www.scotland.gov.uk/Publications/2014/12/7976>

⁵ Scottish Environmental Screening Exercise results available at: <http://www.scotland.gov.uk/Topics/Environment/environmental-assessment/sea/SEAG>