
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 93

The Scottish Landfill Tax (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;

“transfer note” means a transfer note within the meaning of regulation 3 of the Environmental Protection (Duty of Care) (Scotland) Regulations 2014⁽¹⁾.