

POLICY NOTE

THE SCOTTISH LANDFILL TAX (PRESCRIBED LANDFILL SITE ACTIVITIES) ORDER 2014

SSI 2014/367

The instrument above was made in exercise of the powers conferred by section 6 of the Landfill Tax (Scotland) Act 2014 (LT(S)A 2014). The making of this order is subject to provisional affirmative procedure.

Policy Objectives

LT(S)A 2014 provides for a Scottish landfill tax (SLfT) which is expected to take effect in respect of taxable disposals on or after 1 April 2015. Section 3 of LT(S)A 2014 defines what a taxable disposal is. Section 6 allows the Scottish Ministers to prescribe a specific “landfill site activity”, with the effect that it will be treated as a taxable disposal. It also allows for certain conditions to be set before an activity is considered a landfill site activity or a disposal.

The Scottish Government is of the view that all material entering a landfill site, provided it is not used in the final restoration of the site, has an exemption or stored in a non-disposal area, should be subject to SLfT.

The order is necessary to tax material received on a landfill site that is put to a temporary use (for example, for the daily coverage of sites required under environmental regulation and construction of on-site haul roads).

Therefore the activities described in the order are to be treated as a taxable disposal for the purposes of SLfT.

This order largely mirrors the UK Landfill Tax (Prescribed Landfill Site Activities) Order 2009.

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 2014².

41.5% of respondents provided a response to the question asking them to comment on the draft order. Of the 20 respondents who provided a response, 85% agreed with the prescribed list while 15% disagreed. Taking the views of those who responded to the consultation into account, the Scottish Government has concluded the order as it stands is sufficient for fulfilling its policy objective.

¹ <http://www.scotland.gov.uk/Publications/2014/05/3748/0>

² <http://www.zerowastescotland.org.uk/content/landfill-tax-scotland-0>

Impact Assessments

A Business and Regulatory Impact Assessment (“BRIA”)³ has been published for the regulations and orders associated with LT(S)A 2014. As the Scottish Government’s approach to these instruments largely mirror the already existing UK approach to landfill tax, no significant financial effect or impact on the private, voluntary or public sector is anticipated.

An Equality Impact Assessment (“EQIA”)⁴ has been published and there are no equality impacts or issues associated with this SSI. An environmental screening exercise⁵ has determined that the subordinate legislation following on from the LT(S)A 2014 is not likely to generate a negative impact on the environment and a Strategic Environmental Assessment is not required.

Scottish Government
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³ <http://www.scotland.gov.uk/Publications/2014/12/6274>

⁴ <http://www.scotland.gov.uk/Publications/2014/12/7976>

⁵ <http://www.scotland.gov.uk/Topics/Environment/environmental-assessment/sea/SEAG>