FINANCE COMMITTEE CALL FOR EVIDENCE ON THE LANDFILL TAX (SCOTLAND) BILL

SUBMISSION FROM THE CITY OF EDINBURGH COUNCIL

1. The City of Edinburgh Council welcomes the development of the Scottish Landfill Tax and is grateful for the opportunity to comment on the proposed legislation.

2. Because this Council is not a landfill operator, and will not be involved in the administration of the tax, we have restricted our comments to those most relevant to our objectives.

Our comments are as follows:
3. It is proposed that, at least initially, Landfill Tax in Scotland will be set at a level to closely mirror that in England. We believe this is the right approach both to avoid encouraging landfill flows in either direction between England and Scotland, and to ensure that as far as possible the reduction Scottish Block Grant is offset by the Landfill Tax income.

4. It is noted that it is proposed to increase the amount of the Landfill Tax used to support communities affected by landfill, and to support environmental objectives.

5. Again this approach seems appropriate and sensible. It might further be appropriate to ensure that as well as these initiatives, the Scottish Government could look to utilise income from Landfill Tax to support the development or introduction of alternatives to landfill, or to develop more local markets for recycled materials, and to support reductions in littering and fly tipping. All of these could be delivered in partnership with Zero Waste Scotland.

6. We would also hope that as an organisation we may ourselves continue to benefit from these sources of funding.

7. However it should be noted that as landfill is phased out, by definition, the income from Landfill Tax will diminish, and therefore should not be relied on as a funding source in the longer term.

8. An earlier stage of the consultation highlighted the area of exemptions with regard to Landfill Tax. It could be argued that it would be appropriate to exempt the use of landfill for residues from Energy from Waste processes where these cannot be used for a more useful purpose.