Whether the Bill is consistent with the four principles underlying the Scottish Government’s approach to taxation, i.e. – certainty, convenience, efficiency, and proportionate to the ability to pay.

1. Yes, the Bill is proposing a continuation of landfill tax policy that was previously adhered to by the UK government and which has proved successful in diverting waste from landfill towards more sustainable forms of waste management, providing local government and the private business a degree of reassurance and consistency.

The decision not to introduce significant changes to the form or structure of the existing UK landfill tax.

2. We would support this decision for similar reasons to those outlined in our response to Q1 above. In addition, if different landfill tax rates were applied in Scotland to other areas of the UK this would encourage cross border transport and disposal of wastes which would work against the proximity principle of waste management and other sustainable waste management policies as highlighted within the Zero Waste Plan.

The use of the same list of qualifying materials as specified in the Landfill Tax (Qualifying Material) Order 2011.

3. We are in agreement with this approach.

The intention to set tax rates in subordinate legislation, and in such a way that “rates will follow closely UK rates”

4. We are in agreement with this approach, as per response to Q1.

The power in the Bill to establish more than two tax rates and to vary the list of material qualifying for different tax rates in subordinate legislation.

5. We generally support this approach as it would provide flexibility for future changes in waste management policy and direction, encouraging the diversion of specific wastes from landfill.

The provisions which will allow the tax authority to pursue taxes evaded through the illegal dumping of waste.

We agree that making the illegal disposal of material taxable will act as a significant deterrent to illegal activity, and will support reputable organisations that uphold Duty of Care guidelines and abide by the Pollution Prevention and Control Regulations.

The list of activities and materials which are exempt from landfill tax?

6. The list of materials qualifying for the lower tax rate appears comprehensive and we do not see the need for any refinements. However, inert materials could perhaps be better used in the production of aggregates, building blocks, filtration equipment or landscaping, than going for landfill disposal and perhaps an assessment of the alternative uses for these inert materials is required.

The Scottish landfill Communities Fund

7. East Ayrshire Council supports maintaining and enhancing the Landfill Communities Fund by extending the credit limit for contributions to the Fund.
8. We would also suggest that the 10 mile radius limit is too restrictive and this should be extended to the full area of any local authority where a landfill is located.

The Role of Revenue Scotland in administering the tax
9. East Ayrshire Council recognise the requirement for Revenue Scotland and acknowledge that it will have a structure and constitution designed so that it is operationally independent of Scottish Ministers.

The role of SEPA in the administration of the tax
10. The proposal to appoint SEPA as the “Collection Agent” for the landfill tax should help to improve clarity between the waste authority and landfill operators.

11. With SEPA acting as the “landfill tax collector” they will be able address issues of clarity through landfill site licences and PPC’s in discussion with the landfill operators.

The formula for calculating the adjustment to the block grant
12. The Council acknowledges that the formula for calculating the adjustment in respect of UK Landfill Tax is under discussion between Ministers of the Scottish and UK Governments and is due to be agreed in the first half of 2013.

The financial implications of the Bill as estimated in the financial memorandum
13. The Council acknowledges the associated costs as described in the explanatory notes and welcomes the administrative measures that will be introduced to minimise/negate any further additional costs passed to the Local Authority via their landfill operator.