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

SUBMISSION FROM EAST DUNBARTONSHIRE COUNCIL

1. The Bill is consistent with the Scottish Government’s four principles approach to taxation (certainty, convenience, efficiency and proportionate to the ability to pay) and it is consistent with the Government’s approach to taxation. Effective use of this approach to taxation contributes to the sustainable growth of Scotland’s economy and promotes a sustainable approach to environmental concerns.

2. Although no significant changes are proposed to the existing Bill it will encourage proper disposal of recycling materials.

3. No issues to using the specified qualifying materials as detailed in The Landfill Tax (Qualifying Material) Order 2011

4. This would have a dramatic effect on Local Authority Budgets, if the tax rate rose and was not recovered by local authorities it would leave Councils with a budget deficit.

5. The proposal of different tax rates for different materials should be introduced. Local Authorities and businesses who do not recycle adequately should be penalised.

6. Yes totally agree that the Tax Authority should have the power to pursue taxes evaded by illegal dumping. There is a direct correlation between landfill tax rises, commercial charges and the increase in fly tipping. A proposal for greater funding to be made available from the tax could fund enforcement, use of cameras and additional officers to pursue offenders. In addition power to enforce higher fines and make offenders clear illegal dumping.

7. No Issues

8. Although Sepa will administer the fund, Local Authorities need to ensure that they continue to receive a fair share of the funding through the new scheme for local community projects. In a situation where national funding resources are being stretched, where competition for funding is becoming increasingly fierce and where many larger funders have shifted their focus onto more strategic economy based priorities this fund continues to be a valuable source of assistance to projects that improve our local communities.

9. Revenues Scotland administration of the tax will ensure revenue, legislative and compliance bodies are working together to ensure the interests of the environment and the economy.

10. The role of SEPA administering the tax will improve efficiencies in monitoring landfill operators, and calling to task people illegally dumping as well as ensuring
businesses are complying with the regulations and in doing so keeping valuable resources from landfill.

11. No Issues

12. No Issues