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

SUBMISSION FROM NORTH LANARKSHIRE COUNCIL

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

1. North Lanarkshire Council Waste Management Section broadly agree that the Bill is consistent with the general principals underlying the Scottish Governments approach to taxation.

the decision not to introduce significant changes to the form or structure of the existing UK Landfill Tax;

2. North Lanarkshire Councils Waste Management Section welcome the decision to keep the nature of the Scottish Landfill Tax consistent to the pre-existing structure, thus ensuring a level playing field across the United Kingdom.

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

3. Comments as above.

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

4. Comments as above.

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. In principal North Lanarkshire Council Waste Management Section welcome this approach as it will assist the process of achieving the aims on the Zero Waste Regulations, however care would be required to ensure that there is no inconsistency with the principal of ensuring that the tax in Scotland was consistent with that in other areas of Mainland United Kingdom

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

6. Again North Lanarkshire Council welcome this approach, however would seek further guidance that this pursuit of offenders would not become a burden or strain on the resources of the Local Authority in pursuing this issue.