SUBMISSION FROM ABERDEEN GREENSPACE

Aberdeen Greenspace is a small environmental charity funded mainly through the Landfill Communities Fund. Our interest, therefore, relates to two specific sections of the bill namely Sections 35 and 36. (See Appendix 1)

Aberdeen Greenspace welcomes the devolution of the Landfill Tax to the Scottish Government.

Landfill Tax has enabled a range of projects to be undertaken by Aberdeen Greenspace (AG) in Aberdeen that have benefitted biodiversity (AG part funded the RSPB/SNH reintroduction of Red Kites in Aberdeen as well as part funding the Scottish Wildlife Trust’s Saving Scotland’s Red Squirrels project in Aberdeen. AG has worked with many community groups to improve and enhance the local greenspaces in Aberdeen City particularly those in deprived areas.

AG would like to see LCF continue in its present form with minor amendments when it is transferred to Scotland.

There are two other issues that Aberdeen Greenspace would like to raise in relation to the Landfill Communities Fund.

1. Guidance issued from ENTRUST, the regulatory body for the Landfill Communities Fund (see attached scan) is that Landfill Tax and Stamp Duty will be devolved to the Scottish Government with a further two years to spend funds i.e. all funds must be spent by March 2017.

Aberdeen Greenspace was set up in 1997 and in its initial phase invested funds with the permission of ENTRUST, the regulatory body, the capital increase and income derived has meant that the sum spent on environmental projects far exceeds the original sum of Landfill funds received.

We would like to see this treated as a capital sum that can be transferred to Scottish regulation. These funds are Scotland’s share of the Landfill Communities Fund and should continue to benefit Scotland.

2. The current regulations preclude specifically the spending of Landfill Communities Funds in school and hospital grounds. There is a growing body of scientific evidence that greenspace is beneficial to mental and physical health. (See Appendix 1)

It would be beneficial for staff, patients and visitors to have access to well designed greenspace in hospital grounds.

Schools grounds are an important influence on children’s lives and should provide exciting play opportunities as well as educational opportunities through wildlife areas.

Should the LCF be transferred to Scotland Aberdeen Greenspace would like to see this part of the regulation removed.
This would allow schools and hospitals to benefit from LCF to improve their grounds.

Aberdeen Greenspace would welcome further dialogue as the future of the Landfill Communities fund in Scotland is debated and decided.

Alister J. Clunas
Chief Officer
Aberdeen Greenspace
9 September 2011
Appendix 1

Scottish tax on disposals to landfill

35 Scottish tax on disposals to landfill

(1) In Part 4A of the 1998 Act (as inserted by section 28), after Chapter 3 (inserted by section 33) insert—

“CHAPTER 4 Tax on disposals to landfill

80K Tax on disposals to landfill

(1) A tax charged on disposals to landfill made in Scotland is a devolved tax.

(2) A disposal is a disposal to landfill if—

(a) it is a disposal of material as waste, and

(b) it is made by way of landfill.”

(2) Tax may not be charged in accordance with the provision inserted by this section on a disposal if the disposal is made before the date appointed under section 36(4).

36 Disapplication of UK landfill tax

(1) Part 3 of the Finance Act 1996 (landfill tax) is amended as follows.

(2) In section 40(1) (charge on taxable disposal), after “taxable disposal” insert “made in England and Wales or Northern Ireland”.

(3) Schedule 5 contains further amendments relating to the disapplication of 30 landfill tax to Scotland.

(4) This section has effect in relation to disposals made on or after such date as is appointed by the Treasury by order under this subsection.
Appendix 2 Greenspace and the Natural Heritage (prepared by Scottish Natural Heritage)

See attached pdf