SUBMISSION FROM FROGLIFE

Froglife would like to submit evidence to the Scotland Bill Committee in answer to Question 11.

**Question 11 – What further views do you have on the Bill at this stage and do you have any suggestions which, in your view, would enhance the Bill and should be considered by the UK Government for inclusion?**

We focus our answer to this question on Landfill Tax.

**Landfill Tax**

On the 20th July 2011, Froglife CEO Kathy Wormald wrote an article for our news blog about Landfill Community Fund. Here is an edited version expressing our concern that Landfill Community Funding continues in order to benefit biodiversity:

"Despite recycling initiatives, the amount of waste going to landfill every year is huge. Taxes are increasingly used as a disincentive on producing more waste, and landfill companies are also encouraged to support valuable conservation and community projects through tax credits. Perhaps this is a more pragmatic way of dealing with the problems associated with landfill until we can decrease the amount we waste; rebalancing issues through local reinvestment. Areas of land may be lost to landfill, but other areas nearby benefit.

Over the past three years Froglife has generated in the region of £638,000 in grants through the Landfill Community Fund. We have created 72 new ponds, restored and improved 108 ponds, and we have trained 1,497 people in new skills. These figures will be further boosted with work that we currently have in the pipeline, for instance we will be working on 14 sites in North Lanarkshire up to the beginning of 2014. Funding from landfill has enabled us to make genuine, on the ground improvements for wildlife and people in these areas.

I can only speak on behalf of Froglife, but we certainly hope that during these austere times with the cuts in Government spending that Landfill Tax Credit is not a victim. The conservation and environment sector are already the poorest funded sectors, and we are currently witnessing dramatic cuts for biodiversity, with many local councils making their Biodiversity Officers and others working in nature related activities redundant.

These current cuts will undoubtedly have severe impacts on the nature conservation agenda, making creating and maintaining wildlife habitats even more of a challenge. We certainly cannot afford any further cuts."

Please refer to the Appendix which contains further information on the 82 Scottish ponds that will be created or improved by Froglife Scotland thanks to £269,500 of Landfill Community Funds.
When considering the consequences for the devolution of Landfill Tax in Scotland, we would like our evidence to be included in making the case for continuing Community Funding as it has previously operated across the UK, particularly as a key source of investment in the natural environment.

Following the setting of the 2020 biodiversity targets at Nagoya, Scotland has committed to continue to preserve biodiversity. LCF is one of the few funding streams available for conservation projects, and as a result has had a high impact in improving habitats for animals, simultaneously providing ecosystem services and other benefits for people. In a climate of decreased funding across all sectors, LCF provides a genuinely beneficial stream of support for conservation projects: it does not take away investment from public funding and also gives beneficiaries access to even more resources through match funding. This means every pound invested through the Fund can grow investment in projects from other sources, increasing overall investment in biodiversity.

In clause 61 of its report, the session 3 Scotland Bill Committee stated that ‘all the evidence suggests, and our witnesses – even Scottish Ministers – agree that the important question was not what powers were available but the use that was made of them’. We agree, and urge the new committee to recommend in its report that if Landfill Tax is devolved the Scottish Government should, at a minimum, strive to continue the good practice of the Landfill Communities Fund by allowing landfill operators to pay a percentage of their Landfill Tax into an LCF or similar, in order to maximise the environmental benefits of this form of hypothecated taxation.

Kathy Wormald
Froglife CEO
7 September 2011