**Scottish Landfill Tax:**

**Further Clarity and Certainty**

**Respondent Information Form**

**Please Note** this form **must** be completed and returned with your response.

To find out how we handle your personal data, please see our privacy policy: <https://www.gov.scot/privacy/>

Are you responding as an individual or an organisation?

[ ]  Individual

[ ]  Organisation

Full name or organisation’s name

Phone number

Address

Postcode

Email Address

**Information for organisations:**

The option 'Publish response only (without name)’ is available for individual respondents only. If this option is selected, the organisation name will still be published.

If you choose the option 'Do not publish response', your organisation name may still be listed as having responded to the consultation in, for example, the analysis report.

The Scottish Government would like your

permission to publish your consultation

response. Please indicate your publishing

preference:

[ ]  Publish response with name

[ ]  Publish response only (without name)

[ ]  Do not publish response

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

[ ]  Yes

[ ]  No

**Questionnaire**

**Question 1:** Do you agree that the proposed amendment provides greater certainty and clarity to taxpayers and their customers?

**Question 2:** Is the definition of a “landfill cell” or impermeable layer” unclear or open to interpretation? Please specify, along with any suggestions that would provide greater clarity.

**Question 3:** The amendment order provides that any use of material in a landfill cell is taxable unless specifically excluded in the Order. Is this new prescription unclear or open to interpretation? Please specify any issues, along with any suggestions that would provide greater clarity.

**Question 4:** Are any of the activities listed as excluded from prescription unclear or open to interpretation? Please specify any issues, along with any suggestions that would provide greater clarity.

**Question 5:** Should any additional activities be prescribed or excluded from prescription? Please set out any proposals, along with an explanation as to why these activities should be prescribed or excluded.

**Question 6:** Do you foresee any practical difficulties with the proposed changes? If so, what are they and how could they be overcome.

**Question 7:** Do you have any information which could inform any final Business and Regulatory Impact Assessment?

**Question 8:** Do you have any information which could inform any other impact assessments?

**Question 9:** Please provide any further comments on the proposals set out in this consultation in the box below.