

Scottish Wildlife Trust Briefing

Scottish Landfill Tax Bill



Introduction

Disposing of waste to landfill can have negative impacts on wildlife, local communities and society. While landfill sites are still required to store waste in Scotland, the Scottish Wildlife Trust is supportive of a tax fund being used to offset the environmental “harm” which arises from landfill activities and which is used to fund nature and amenity projects that help to restore the environment and improve access to wildlife for local communities.

From 2015, the Scottish Parliament will have new financial powers over taxes on disposal to landfill. As this tax delivers one of the very few funding streams that supports wholly biodiversity-related projects it is vital that funding for biodiversity continues in any changes in taxation arrangements. This could prove vital for Scotland if it is to meet the “Aichi Targets”¹ which underpin the Scottish Biodiversity Strategy.

What is the Landfill Communities Fund (LCF)

The Landfill Tax currently supports the LCF which is a fund that allows landfill operators to support environmental, community and built heritage projects in the vicinity of the landfill site or operator depots.

How does the LCF help the Scottish Wildlife Trust to deliver multiple benefits?

To date, the Scottish Wildlife Trust has been awarded c. £3.6 million of LCF, with a third of this going to specific biodiversity projects such as the Scottish Beaver Trial.² The other two thirds have funded the provision, maintenance and improvement of general public amenity which allows local people greater access to wildlife.

Without the LCF it is unlikely that many of the environmental projects which have delivered significant benefits for biodiversity and local communities would have gone ahead. These projects have also secured employment in a range of sectors and mobilised significant levels of community engagement and volunteering.

The Scottish Wildlife Trust has been awarded LCF for the following projects:

- Enhanced access to the Scottish countryside: the construction of board walks at Ayr Gorge Woodlands; interpretation boards at Binn Wood wildlife reserve; and path improvements at Ben Mor Coigach, Cullalow and Oldhill Ponds Wildlife Reserves.
- Urban mountain bike trail in Cumbernauld (since integrated into the physical education curriculum of local school)
- Coordinated efforts to conserve the red squirrel as part of the Saving Scotland’s Red Squirrels Programme e.g. habitat creation in Aberdeenshire
- Habitat management and creation work to protect a wide range of habitat and species: e.g. installation of dams at Commonhead Moss to improve degraded lowland raised bog

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¹ <http://www.cbd.int/sp/targets/>

² See: <http://www.scottishbeavers.org.uk/>