

BUILDING PARTNERSHIPS: THE LANDFILL TAX CREDIT SCHEME

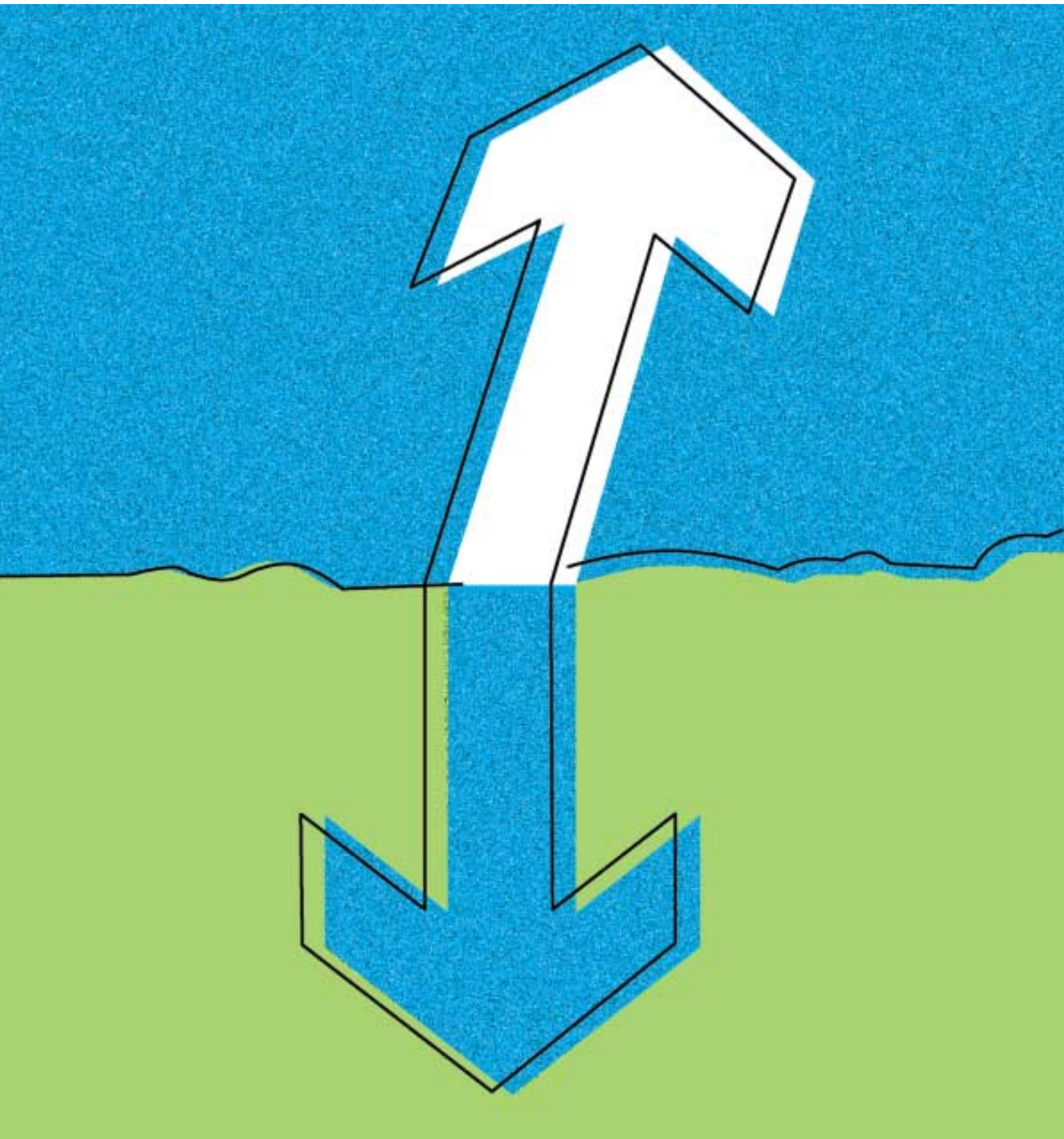


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FOREWORD >

FROM RUBBISH TO RICHES



Sam Galbraith, MSP
Minister for Environment
Sports and Culture

The Landfill Tax and the Landfill Tax Credit Scheme have key roles to play in supporting sustainable development activity in Scotland. The Landfill Tax will lead to changes in the waste management practices of all sectors of society and the Landfill Tax Credit Scheme has the potential to support activities that tackle priorities identified both locally and nationally.

This paper by Forward Scotland is essential reading for both site operators and environmental organisations alike. The Scottish Executive supports the actions of Forward Scotland in providing advice and assistance to encourage a high level of participation in the Credit Scheme.

A high level of participation will ensure that crucial credits are available to support communities throughout Scotland, to develop activities, which achieve the maximum social, economic and environmental benefits.

This paper is instrumental in ensuring that funding becomes more readily available to environmental projects and organisations most deserving. I applaud the good work Forward Scotland has done in the field of Landfill Tax and expect this paper to be a valuable point of reference.



Anne Mearns,
Chairperson,
Forward Scotland

Forward Scotland was launched in May 1996. It is an independent company limited by share with charitable status. The company has been registered since 1997 as an Environmental Body with ENTRUST, the Regulator of the Landfill Tax Credit Scheme. Forward Scotland is committed to achieving the maximum possible benefit for society through the Landfill Tax and the Landfill Tax Credit Scheme. Forward Scotland is pleased to introduce this new publication "Building Partnerships: The Landfill Tax Credit Scheme" as the second in a series of documents, following our initial discussion paper "Understanding the Landfill Tax".

In order to enable communities to benefit throughout Scotland, appropriate mechanisms need to exist to support and develop activities that meet a range of local social, economic and environmental priorities.

Partnership working is the key to the strategic approach Forward Scotland has adopted in promoting and supporting participation in the Landfill Tax Credit Scheme.

Forward Scotland believes that if we are to live in a more sustainable society, every piece of legislation and every activity carried out by organisations must become more sustainable.



Malcolm Brinded,
Chairman,
Shell in the UK

Shell, globally and locally, recognises its impact on the environment and the company embraces the concept of sustainable development in all our business decisions.

Shell in the UK is pleased to have developed a partnership with Forward Scotland and the Scottish Executive to raise awareness of the Landfill Tax and promote participation in the Landfill Tax Credit Scheme. The Landfill Tax will generate greater understanding of waste issues within the private sector and society as a whole. The Credit Scheme can encourage, through effective local mechanisms, innovative activities which can lead to improvements in the local environment and support the provision of local employment and training opportunities.





WHAT IS THE LANDFILL TAX?

The Landfill Tax was first announced in the 1994 Budget. Following a process of public consultation, the Finance Act 1996 was introduced and the Landfill Tax Regulations came into force in October 1996.

The introduction of the Landfill Tax and its subsequent increases has had a dramatic effect on the cost of *waste disposal*. A rate of £11 per tonne is now charged on all *active waste* disposed of at

Landfill Sites. This rate is subject to the escalator announced in the 1999 Budget that set a £1 per tonne rise per year until 2004. This rise is approximately 5% per annum, which is above the anticipated rate of inflation.

Inert waste (typically rubble, soil and wood) is charged at a lower rate of £2 per tonne. The Tax is paid by the Landfill Site Operator and accrues quarterly.

There are a number of Landfill Tax exemptions:

- > dredgings from inland waterways
- > waste from mining and quarrying
- > pet cemeteries
- > waste from the reclamation of contaminated land
- > waste used in the rehabilitation of landfill sites

WHAT IS THE LANDFILL TAX CREDIT SCHEME?

Written into the Landfill Tax Regulations is a credit scheme. This allows some of the revenue raised by the Landfill Tax to be diverted into projects that benefit the environment. Any Landfill Site Operator liable to pay the Tax can receive a credit against any voluntary contribution they make to an eligible organisation for an approved project, as described in the legislation. This credit is then deducted from that Operator's quarterly tax liability.

The Operator can make a voluntary contribution of any amount and then reclaim 90% of that contribution, up to a maximum of 20% of its total tax liability for its Landfill Tax year. The total Operator entitlement to credit cannot be carried forward into a new Landfill Tax year. Therefore, credit entitlement must be claimed during the existing Landfill Tax year (with an extended period of one month at the end of the tax year).

There is subsequently a potential funding gap of 10%. This gap can be met by the contributing Operator, or a third party can pay this proportion on behalf of the Operator. However, this third party cannot be the organisation receiving the contribution or any other agency directly benefiting as a result of this contribution.

Organisations receiving a contribution under the Scheme must be registered as an Environmental Body with ENTRUST, the Regulator of the Landfill Tax Credit Scheme.

ENTRUST is an independent non-profit making company, limited by guarantee. It has been appointed by the UK government to enrol and monitor the activities of Environmental Bodies under the Landfill Tax Credit Scheme. ENTRUST charges a one-off registration fee of £100 and an administration fee, currently set at 2% of contributions received.

To be eligible to receive funding, an organisation must meet five key criteria to register with ENTRUST. The criteria are:

- > an organisation must not distribute profit
- > there should be no conflict of interest between the work of a registered organisation and any of the Operators who contribute to that organisation
- > a local authority or a Landfill Site Operator must not control the registered organisation
- > the work carried out by an organisation under the Scheme cannot receive funding for any activity for which they have a legal obligation to fulfil
- > an organisation's aims and objectives must include one of the 'objects' specified by the legislation (see object list opposite)



When an organisation is registered with ENTRUST as an environmental body and has a project which it wishes to attract funding for, it still requires to gain approval from the Regulator before committing any expenditure to the project.

At no point can any contribution or any interest arising from investment of the contribution be spent on anything that does not have prior approval from ENTRUST

In accordance with the Regulations, Credit Scheme contributions can be spent on the following six 'object' categories:

A the reclamation, remediation, restoration or any other operation that facilitates the economic, social or environmental use of land where use has been prevented or restricted because of previous use

B any operation intended to prevent or reduce potential for pollution or to remedy or mitigate the effects of pollution, on land polluted by a previous activity

C research and development, education or collection and dissemination of information about more sustainable waste management practices

D the provision, maintenance or improvement of a public park or other public amenity in the vicinity of a landfill site where it is for the protection of the environment

E the maintenance, repair or restoration of a building or other structure which is a place of religious worship or of historic or architectural interest, where it is for the protection of the environment

F the provision of financial, administration and other similar services to enrolled Environmental Bodies

Further information on Projects which may meet the "object" requirements are given in detail below.

Object 'C'

Recycling schemes operated through environmental bodies and projects which circulate information regarding the development of products from waste or markets for recycled waste can also be supported.

Object 'D & E'

Public amenities (mainly parks & buildings) should be 'in the vicinity' of a landfill site to be eligible for Landfill Tax funding. ENTRUST currently define this as being within a 'ten mile radius' of a landfill site.

To qualify, a landfill site must be registered, but it does not necessarily have to be active and receiving waste. Some landfill sites are registered for as long as 50 years after they have been closed and are monitored by the Scottish Environment Protection Agency (SEPA).

Object 'A, B, D, & E'

Restoration projects should not benefit the previous owner of the land or buildings, and parks or buildings must be open to the public and not be operated for profit.

The Regulator has authority to revoke approval granted to a body or project. Subsequently, Customs & Excise has the right to then reclaim any credits which have been contributed to a body or spent on a project. Since the credits are paid to the Landfill Site Operator and not to the environmental body (which receives a contribution), it is the Landfill Site Operator who would have to repay the credits.

However, if approval is withdrawn from an environmental body and credits are reclaimed by Customs & Excise, it is possible that the Operator will take legal action against the body. It is therefore important for Environmental Bodies to take out adequate insurance to provide a level of security for contributing Operators.





WHAT HAPPENS IN PRACTICE?

The annual revenue raised through Landfill Tax in the UK is estimated at £450 million and in Scotland is approximately £42 million. This figure is expected to rise with the announced increases in the tax and current estimated increases in waste for disposal.

A maximum of 20% of these revenues can be reclaimed and contributed to registered Environmental Bodies. This means that approximately £8 million is available in Scotland, per year.

Indications suggest that Scotland has become increasingly successful in securing contributions through the Scheme.

In Scotland, site Operators have reclaimed approximately £24 million of Credits, since 1996. It is estimated that

approximately 90% of the available credits are currently reclaimed in Scotland. In 1996-97 only 68% of available credits were reclaimed.

Statistical information is publicly available from H.M. Customs & Excise regarding Landfill Tax Credits reclaimed by Landfill Site Operators.

Landfill Site Operators are required to report their landfill tax liability on a regional basis for their Head Office Location. However, as a result of this, data is available on a regional basis and not site-by-site.

This suggests that Credits reclaimed from operations at landfill sites located in Scotland, owned by companies with Head Offices out-with Scotland, will be included in regional data

generated in parts of England, Wales or Northern Ireland.

To date, ENTRUST has registered over 2000 Environmental Bodies in the UK. These bodies have more than 12,000 projects approved.

The ENTRUST office located in Scotland deals with applications from Northern Ireland and part of the North of England, therefore exact records of how many projects are based in Scotland are not currently available.

Similarly, Environmental Bodies registered elsewhere in the UK undertaking projects in Scotland appear in their region of registration statistics. However, it is estimated that there are probably about 500 Scottish Environmental Bodies with over 1400 projects approved.

PROJECTS SUPPORTED BY THE CREDIT SCHEME

ENTRUST's list of approved projects indicates that:

- > 54% are Category D - conservation and amenity creation projects
- > 35% of the conservation and amenity projects are active or complete
- > 15% are Category E - building restoration
- > 27% of the building conservation projects are active or complete
- > 30% are Category C - sustainable waste management
- > 37% of sustainable waste management projects are active or complete



BUILDING PARTNERSHIPS

Forward Scotland is currently in partnership with Shell in the UK to maximise the potential of the Landfill Tax Credit Scheme to deliver sustainable local improvement.

Through this partnership, greater participation in the Landfill Tax Credit Scheme continues to be encouraged among Landfill Site Operators in Scotland.

The partnership promotes the establishment of more effective delivery mechanisms, in the form of Strategic Landfill Tax Trusts, to enable community groups greater access to Landfill Tax Credits in support of projects identified as local priorities.

Forward Scotland's experience suggests that it is possible to reap a range of benefits if

organisations are innovative in their approach.

Early indications suggest that activities supported by Landfill Tax Credits have significantly contributed to the provision of local training opportunities, to facilitation of volunteer activity and provided indirect and direct employment while enhancing the quality of local environments.

DELIVERING THE MAXIMUM BENEFIT THROUGH THE LANDFILL TAX CREDIT SCHEME

The Landfill Tax Trust Partnerships in Scotland have secured and now manage funds in excess of £1.75 million per annum. Since the Credit Scheme began, Forward Scotland Partnership Trusts have supported over 180 projects with a total value of £15 million.

Over 40 waste management initiatives have been supported which have ranged from local

education programmes to recycling demonstration projects and innovative research & development projects tackling waste streams (identified as priorities in the National Waste Strategy for Scotland).

Credit Scheme funding has enabled the creation of over 55 local amenities and has maintained or improved an additional 50 existing amenities.

It is estimated that the Trusts are supporting projects which are having a positive effect on local economies by creating or securing over 230 jobs. Additionally, these projects have provided over 350 training opportunities for local people and have supported over 500 people in regular volunteer activity.





STRATEGIC LANDFILL TAX TRUSTS

Trust bodies are typically partnerships of organisations involving Local Authorities, Enterprise Companies, Landfill Site Operators, community groups and voluntary sector organisations. All Trust bodies are established to deliver support to the full breadth of the approved purposes as described in the Landfill Tax Regulations 1996 and are registered with ENTRUST.

The Trusts give high priority support to projects which contribute to local sustainable development. This encourages additional social and economic benefits to compliment the environmental benefits of approved projects. Forward Scotland is currently a Landfill Tax Trust Partner in Aberdeen, Edinburgh, Fife, Perth & Kinross, North Lanarkshire, Renfrewshire, South Ayrshire and Stirling, maximising resources from both public and private sectors.

Aberdeen Forward Ltd

Aberdeen Forward Ltd was established in October 1999 and is a partnership between Aberdeen City Council, Shell UK, Forward Scotland, Friends of the Earth (Aberdeen), A2 +B (local financial services company) and Ledingham Chalmers (legal advisers).

The Trust supports projects that contribute to the development of more sustainable waste management projects that benefit the people of Aberdeen. Projects that have been funded include the

Instant Neighbour Furniture Recycling Initiative and a research project investigating the potential to develop a range of products from recycled plastics.

Edinburgh Environment Partnership Grants Scheme Ltd

Edinburgh Environment Partnership developed a strategic Landfill Tax Credit Scheme for the City of Edinburgh. It has established a Company, EEP Grant Scheme Ltd to operate the scheme. EEP Grant Scheme Ltd is currently a partnership between the City of Edinburgh Council, Edinburgh Chamber of Commerce and Enterprise, The Cockburn Association, The University of Edinburgh, Lothian and Edinburgh Environmental Partnership (LEEP), Business Environment Network (Scotland), Hanson Waste Management and Forward Scotland. The Trust aims to distribute £140,000 per annum to support a wide range of projects and in particular, to encourage waste minimisation and local environmental improvement across Edinburgh.

Funds have been contributed to the Trust from the Hanson Environment Fund through the Landfill Tax Credit Scheme.

Fife Environment Trust

Fife Environment Trust, established in July 1997, is a Company limited by guarantee with charitable status. It is managed by representatives from Fife Council, Scottish Power,

Scottish Enterprise Fife, Scottish Natural Heritage, Sustainable Fife Forum, Alcan Chemicals, Forward Scotland, East of Scotland Water and Historic Scotland.

Landfill Tax contributions from Fife Council, Scottish Power and Alcan Chemicals has enabled the Trust to support local organisations and community groups to carry out a wide range of local initiatives, including regeneration of derelict areas, promotion of social inclusion and environmental improvement schemes. Over the last three years, the Trust has committed over £1.3 million to 68 projects eligible for Landfill Tax funding, with a value of over £6.8 million. These funds have also significantly contributed towards the creation of both short and long term jobs, increased training opportunities and helped to facilitate in personal development.

North Lanarkshire Forward Limited

North Lanarkshire Forward, established in April 1998, is an independent company supporting and developing sustainable development projects in North Lanarkshire. It is managed by a Board with representatives from North Lanarkshire Council, Forward Scotland, Scottish Enterprise Lanarkshire, Honeywell Systems Ltd, BT Cellnet and Boots Manufacturing. The source of its funding is North Lanarkshire Council's Landfill Tax Credits. North Lanarkshire Forward



encourages and provides support to ENTRUST approved projects that meet the needs of local communities. Projects supported aim to provide training places, employment, education opportunities, or can in some other way improve quality of life. High priority is given to projects which can also demonstrate long-lasting benefits. To date, North Lanarkshire Forward has committed funds of approximately £1 million to 48 projects, with an estimated value of £6 million.

Perth & Kinross Quality of Life Trust

Perth & Kinross Quality of Life Trust was established in December 1999 as a partnership between Perth & Kinross Council, two local community councils, CGU (now Norwich Union), United Distillers & Vintners, SITA (waste management company), The Common Good Fund and Forward Scotland. Contributions have been received from SITA Environment Trust to support local environmental initiatives which have included support for children's play areas, sites of local historical importance and local habitat creation. The Trust received an award of £265,000 in November 2000 from the Millennium Commission to deliver a local Millennium Award Programme to support young people who aim to undertake environmental initiatives which benefit their local communities.

Renfrewshire Environmental Trust

In July 1997, Renfrewshire Council, in partnership with Paisley University, Renfrewshire Partnership Forum, and Forward Scotland established Renfrewshire Environment Forum. The Trust has accessed over £175,000 through the Landfill Tax Credit Scheme to support eligible projects in the Renfrewshire Council area. The Trust operates with Landfill Tax Credits generated by Renfrewshire Council and contributions from Shanks Waste Solutions. The Trust has a commitment to provide funding to 14 projects with an overall project value of approximately £320,000 including school grounds improvement, organic waste recycling, urban regeneration and woodlands restoration.

The Trust received a second prize in the UK Chartered Institute of Environmental Health/Municipal Journal 'Green Apple Awards' in 2000.

South Ayrshire Waste & Environment Trust

South Ayrshire Waste & Environment Trust is a partnership between South Ayrshire Council, Scottish Enterprise Ayrshire, Barr Environmental, The Council for Voluntary Organisations in Kyle & Carrick and Forward Scotland. Contributions of £140,000 from Landfill Site Operators Barr Environmental have allowed the Trust to support a number of

initiatives in South Ayrshire including Ballantrae in Bloom, Maidens Harbour Trust and the National Trust for Scotland's improvements at Croy Beach.

Stirling Landfill Tax Trust

The Stirling Landfill Tax Trust was established in January 1999 as a partnership between Scottish Enterprise Forth Valley, Stirling Council and Forward Scotland; to administer the Landfill Tax Credits raised via the Council's Landfill site at Polmaise. 11 Trustees manage the Trust with representatives from the 3 partners as well as Scottish Natural Heritage, Stirling Assembly and Polmaise Community Council.

The Trust has a commitment to support local projects which contribute to the overall sustainability of the Stirling Council area. In its first year, the Trust has supported over 30 projects ranging in size from small community based projects such as the community garden at the local LETS Café in Stirling to larger projects which support sustainability across the Council area such as the Kippen Environment Centre.

In addition to funding projects run by external groups, the Trust is working in partnership with Stirling Council on a pilot home composting scheme in Dunblane.





FUNDED PROJECTS

Balfron Heritage Benches

As part of their millennium celebrations, Balfron Community Futures Group wanted to upgrade their public seating facilities, while commemorating the local history of the area. Funding was sought from a number of sources and 8 new benches were commissioned. The benches were made by a local blacksmith based on a design by a local school pupil. Inspiration for the design came from the work of Balfron born architect Alexander "Greek" Thomson. Each bench has a plaque which depicts a particular feature important to local history.

The Stirling Landfill Tax Trust awarded the group £2,000 towards the total £10,000, cost of this public amenity improvement project.

LAMH Recycle

The Lanarkshire Association for Mental Health (LAMH) has been awarded over £100,000 from North Lanarkshire Forward (NLF) towards the establishment and running costs of a Personal Computer Recycling and Refurbishment Scheme.

LAMH Recycle currently provides flexible work opportunities, or therapeutic places for people recovering from mental ill-health, through their core business of aluminium can recycling. NLF is helping LAMH Recycle to diversify into PC recycling and refurbishment. This will allow LAMH Recycle to

grow, provide New Deal training places, and continue to offer voluntary training for their client group. The project will contribute toward supporting 2 full-time posts, 6 New Deal places and 14 volunteer opportunities.

PC refurbishment was identified as one of 5 local recycling opportunities in the North Lanarkshire Waste Recycling and Re-use Study.

Joint Play Area Initiative

Three Social Inclusion Partnership (SIP) Areas in Renfrewshire identified the need to improve local play areas. Renfrewshire Environmental Trust provided £40,000 which was used to secure an additional £45,000 of SIP funding to implement the project.

The project aimed to use the design and construction of three play areas to:

- > promote community capacity and individual confidence building by facilitating the participation of parents and children in the design and specification of sites
- > promote job access and accredited training for parents on the project steering group
- > utilise the construction phase to generate New Deal placement opportunities
- > link into other accredited training opportunities

A group of 40 adults have been involved throughout the project and most are now active in other community issues: 8 of the group have moved on to jobs or other training programmes. Two play areas have been improved or provided and a third will be complete by the end of 2000.

Culross Community Garden Project

Culross Community Council was awarded a grant of £4,500 from Fife Environment Trust to convert a derelict former schoolyard near the entrance of the village into a community garden.

The garden was the inspiration of local people; its design was produced in consultation with the community and its implementation involved the residents at every stage. Progress was filmed by BBC Television to feature in the national gardening series 'Charlie's Army'. Culross was one of only four UK communities featured.

The project was entered for an 'Environmental Regeneration Award' and the community received the 1999 Supreme Award in recognition of the project's integration of social, economic and environmental issues.



READAPT

Readapt is a not-for-profit training company based in Ayr which received a grant of £20,000 from South Ayrshire Waste & Environment Trust to reduce the amount of furniture being disposed to landfill. The company aims to provide a low cost source of clean, refurbished furniture for the socially disadvantaged.

Readapt up-lifted over 1600 items of furniture during 1999 and over 1400 were cleaned, refurbished and redistributed to a number of clients referred to by the local authority and local voluntary organisations.

It is estimated that during 2000, over 260 households will have benefited from the low cost furniture and 34 tonnes of waste will have been diverted from landfill.

The company employs 7 full-time members of staff and provides training opportunities for up to 12 at any given time. In 1999, 11 of the trainees achieved Scottish Vocational Qualifications.

Scottish Lime Centre

This project is organised by The Scottish Lime Centre Trust and has received £50,000 from Fife Environment Trust through the Landfill Tax Credit Scheme as part of an overall funding package of £500,000.

The project has renovated a 'listed' building and yard in Charlestown, West Fife. The building and yard have been restored and equipped to provide a Training Workshop and a Resource Centre. The Resource Centre will provide information to both locals and tourists on the use of lime in building works and on Scottish Built Heritage.

Five full-time jobs have been created and 17 training courses will be delivered during 2001. In addition, 2 students have completed a two-year fellowship on Building Conservation. Forward Scotland has worked with a number of organisations to develop a variety of projects which have ENTRUST approval.

Aberdeen Centre for Waste Regeneration (ACEWARE)

ACEWARE was established by the Instant Neighbour Trust in Aberdeen. Aberdeen Forward provided a contribution of £30,000 as part of an overall funding package of £223,000.

The project aims to collect unwanted household goods that can be redistributed to the socially disadvantaged. A wide range of furniture, clothing, toys and white goods are collected and where necessary repaired and improved before redistribution.

The Trust not only extends the life of household items and reduces the amount of waste which would otherwise have gone to landfill, it supports local employment through the provision of 11 posts and provides support to individuals to re-enter employment.





WASTE MANAGEMENT COMPANY FUNDING PARTNERSHIPS

These have been funded through the Landfill Tax Credit Scheme by a number of private sector landfill site Operators.

These include Patersons of Greenoakhill and Shanks Waste Solutions and have resulted in over 40 projects benefiting local communities and the environment across Scotland.

Funding has been committed to a range of local projects, including:

- > the improvement of derelict and contaminated land
- > the provision of amenities including road traffic calming measures, parks and recreation areas
- > support for waste management initiatives including furniture recycling
- > waste management education projects including conferences and seminars for young people

East of Scotland Waste Minimisation Project

This project is managed by a number of key organisations including East of Scotland Water, the BOC Foundation, Scottish Power, Environmental Technology Best Practice Programme, Scottish Environment Protection Agency, Midlothian Enterprise Trust, and Forward Scotland.

The project was established to demonstrate to business and industry the benefits of waste minimisation. Over £3.6 million of annual savings have been

identified for the dozen or so companies involved.

The associated reduction in environmental impact is now being measured in hundreds of tonnes. Companies on average have reduced their waste by over 13%. A further 20 companies are involved in waste club activities, where they share the experiences of others in waste minimisation.

Landfill Tax Credit Scheme funding from Shanks Waste Solutions, Hanson Environment Fund, Midlothian Council and East Lothian Council of over £250,000 has enabled the project to be extended to over 100 small to medium sized enterprises.

South Lanarkshire Kerbside Collection

£150,000 of Landfill Tax Credits through Shanks Waste Solutions have enabled a partnership between South Lanarkshire Council and Forward Scotland to increase recycling activities in South Lanarkshire.

A weekly green box kerbside collection was introduced in 1998 serving 10,000 households in Blantyre, Bothwell, Uddingston, and Hamilton. Over 300 tones were collected representing a recycling rate of 15% which is an 8 fold increase.

The analysis of this project has been prepared by South Lanarkshire Council and is publicly available.

Patersons of Greenoakhill

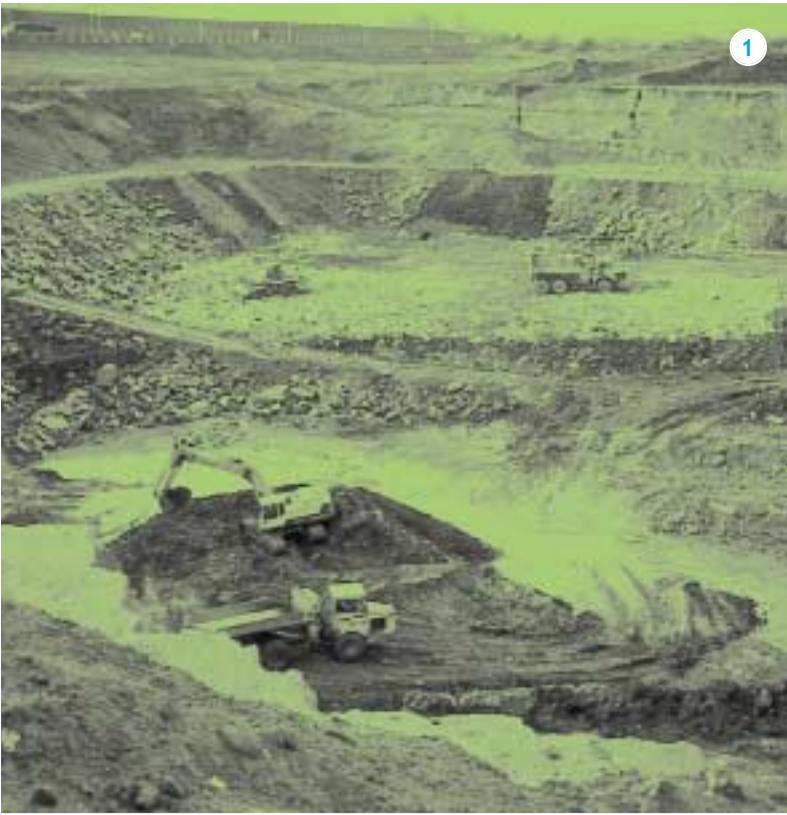
A partnership was established in 1997 between Forward Scotland and Patersons of Greenoakhill to support project activity to benefit local communities with contributions made through the Landfill Tax Credit Scheme.

All projects require to be eligible for funding as described in the Landfill Tax Regulations 1996, having received approval from ENTRUST prior to funding being released.

Forward Scotland has enabled over £750,000 of Landfill Tax Credits from Patersons of Greenoakhill to support 37 projects approved by ENTRUST.

In 2000, over £300,000 was committed to 22 projects across central Scotland with a number of partners.





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- 1. Patersons of Greenoakhill Landfill Site
- 2. Kerbside Collection Uddingston
- 3. Polmaise Landfill Site (Stirling)
- 4. Dry Pow Park - Fallin
- 5. Plains Country Park
- 6. Culross Community Garden
- 7. Fife Environment Trust
Scottish Lime Centre Trust - Before
- 8. Scottish Lime Trust - Training Centre - After



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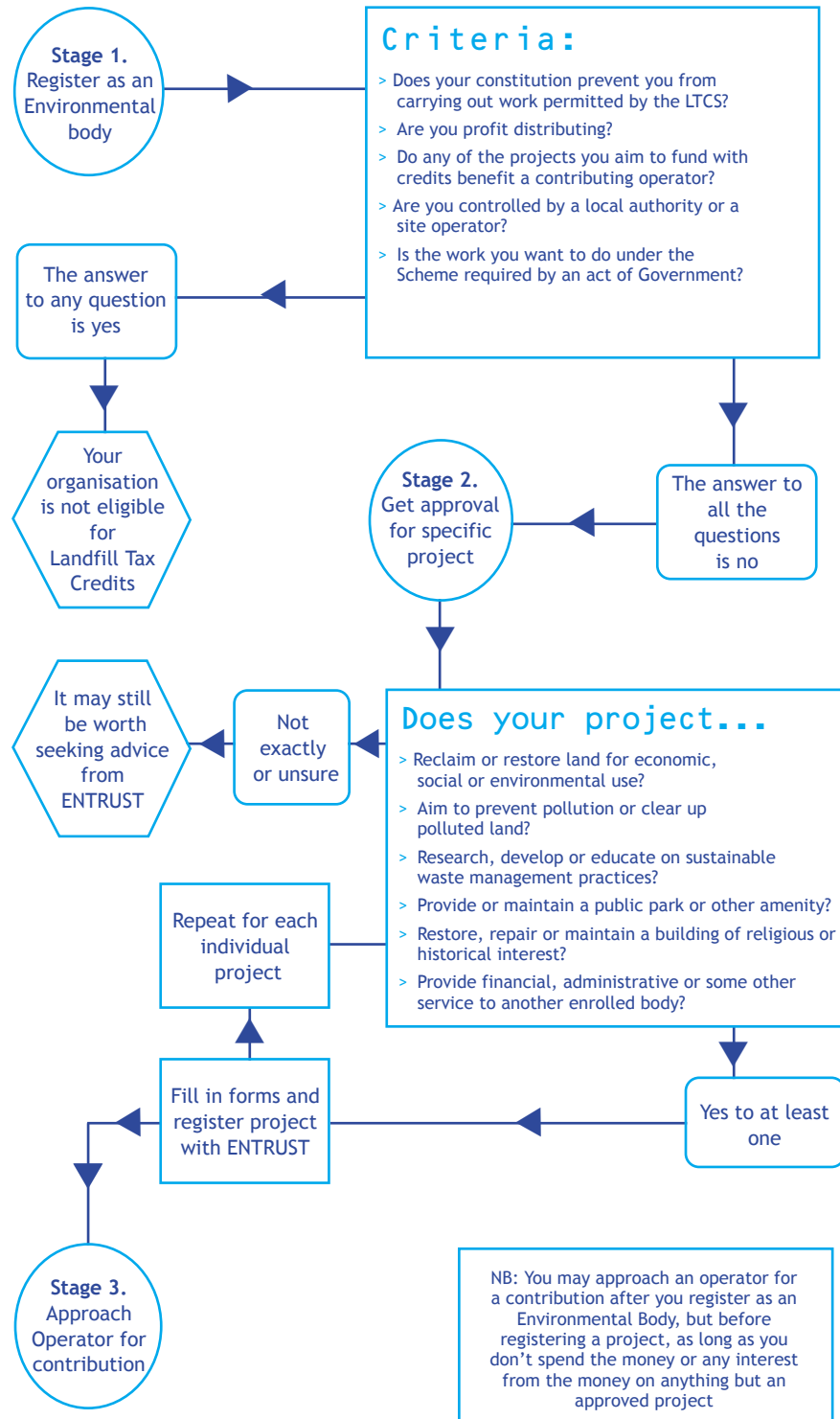


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ACCESSING LANDFILL TAX CREDITS





USEFUL ADDRESSES

Aberdeen Forward Ltd
74-76 Spring Garden
Aberdeen
AB25 1GN

Angus Environmental Trust
St James House
St James Road
Forfar
DD8 2ZP

The Auldcaithie Trust Ltd
c/o 40 Oakbank Place
Winchburgh
Broxburn
EH52 6RG

BIFFAWARD
c/o The RSNC Grants Unit
The Kiln, Waterside
Mather Road
Newark
NG24 1WT

EB Scotland
201 Bath Street
Glasgow
G2 4HZ

EEP Grants Scheme Ltd
c/o Edinburgh Environment
Partnership
12 St Giles Street
Edinburgh
EH1 1PT

ENTRUST
Mirren Court 3
123 Renfrew Road
Paisley
PA3 4EA

Falkirk Environment Trust
c/o Falkirk Council
Abbotsford House
Davids Loan
Falkirk
FK2 7TD

Fife Environment Trust
c/o Planning Service
Fife Council
North Street
Glenrothes
KY7 5LT

Hanson Environment Fund
c/o The RSNC Grants Unit
The Kiln
Waterside
Mather Road
Newark,
NG24 1WT

North Lanarkshire Forward
Coatbridge Business Centre
204 Main Street
Coatbridge
ML5 3RB

NWET Fund
GNP Ltd
10 Market Place
Hexham
NE46 1XG

Perth & Kinross
Quality of Life Trust
c/o Perth & Kinross Council
2 High Street
Perth
PH1 5PH

Renfrewshire
Environment Trust
c/o Department of
Environment Services
Renfrewshire Council
South Building,
Cotton Street
Paisley PA1 1BR

South Ayrshire Waste &
Environment Trust
c/o Development & Client
Services
South Ayrshire Council
County Buildings
Wellington Square
Ayr KA7 1DR

Stirling Landfill Tax Trust
c/o Stirling Council
Viewforth
Stirling
FK8 2ET

[6th floor] Portcullis House,
21 India Street, Glasgow G2 4PZ

t 0141 222 5600 > f 0141 222 5601
e enquiries@forward-scotland.org.uk.
w www.forward-scotland.org.uk

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