

Jack Clark
request-648401-0ce4eca2@whatdotheyknow.com

Our Reference: 202000031807

Dear Jack Clark,

Further to my letter of 24th April 2020, I have now completed my review of our failure to respond to your request under the Environmental Information (Scotland) Regulations 2004 (EIRs) for a Refuse Environmental Tax.

In accordance with regulation 16(3)(b) of the EIRs, I have also reached a decision on your request.

Please accept my sincere apologies for the delay in responding to your request, there were some internal issues in allocating your case to the appropriate team.

I can now provide our response to your original request.

Response to your request

The answer to your question is that there is no Refuse Environmental Tax. The Scotland Act (1998) devolved local taxes to fund local authority expenditure (for example, Council Tax and Non-Domestic Rates). Primary legislation establishes the tax with detail and amendments made by Regulation. Primary legislation in the Scottish Parliament would therefore be required for the establishment of a Refuse Environment Tax.

Some of the information you have requested is available from The Scotland Act (1998), Schedule 5 A1 Fiscal, economic and monetary policy - <https://www.legislation.gov.uk/ukpga/1998/46/schedule/5>. Under regulation 6(1)(b) of the EIRs, we do not have to give you information which is already publicly

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available and easily accessible to you in another form or format. If, however, you do not have internet access to obtain this information from the website(s) listed, then please contact me again and I will send you a paper copy.

Yours sincerely

Alisha Lakhani
DOT : Co-ordination and Capability

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