



7 Devolution

7.1 The LCF in Scotland

Responsibility for Landfill Tax in Scotland was transferred to the Scottish Government on 1 April 2015. The LCF in Scotland also ceased after 31 March 2015 and following a two year transitional phase to spend any outstanding monies, the LCF in Scotland concluded on 31 March 2017.

Any EB enrolled in Scotland who is not continuing to operate in England, Northern Ireland or Wales should [voluntarily revoke](#) to remove their statutory obligations.

For enquiries about the new Scottish Landfill Communities Fund (SLCF) or more information on the SLCF please contact the [Scottish Environment Protection Agency](#).

7.2 Steps towards closure of the LCF in Wales

The LCF in Wales will cease on 31 March 2018 and responsibility for the new Welsh Landfill Tax will be transferred to the Welsh Government on 1 April 2018. The Welsh Government has yet to announce the successor to the LCF in Wales.

As more information becomes available regarding the arrangements for closure we will provide an overview on the [Wales](#) page of our website and update our guidance.