



## 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

Landfill tax will be devolved to Wales with effect from 1 April 2018. The LCF in Wales will therefore cease on 31 March 2018.

There will be a two year transitional period, as with the closure of the scheme in Scotland, to allow funds held by EBs in Wales to be spent and projects in Wales to be completed. The two year transitional period will close on 31 March 2020. As the transitional period approaches we will provide more guidance relating to EBs' obligations during the closure period.

Please also see the [Wales](#) page of our website for an overview of the arrangements for the closure of the scheme in Wales and for details about the Landfill Disposals Tax Communities Scheme in Wales as further details become available.

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