

Guidance note 9.5	Guidance for EBs on the closure of the LCF in Scotland
What this guidance covers	This guidance note provides information for all EBs on the monitoring and protection of LCF projects and assets in Scotland during and after the end of the transitional period.
Date of issue	27 October 2015
Date this guidance comes into effect:	27 October 2015
Any guidance now superseded:	None

For further information please see [our website](#) or contact our Registrations team on 01926 488300.

9.5 Guidance for EBs in Scotland following the closure of the LCF in Scotland

9.5.1 Background

- i. ENTRUST is the Regulator of the Landfill Communities Fund (LCF), an innovative tax credit scheme, governed by the Landfill Tax Regulations 1996 (the Regulations). The LCF enables Landfill Operators (LO) to contribute money to organisations enrolled with us as Environmental Bodies (EBs) to carry out approved community and environmental projects.
- ii. By virtue of provisions in The Scotland Act 2012, responsibility for the collection and administration of Landfill Tax in Scotland has been devolved to the Scottish Government from 1 April 2015. This affects the LCF which also ceased in Scotland on 1 April 2015.
- iii. There is a two year transitional period to enable LCF projects in Scotland to be completed and for all remaining LCF funds in Scotland to be spent. The transitional period runs from 1 April 2015 to 31 March 2017. EBs can continue to register projects in Scotland with us during the transitional period but all projects in Scotland must be completed by 31 March 2017.

9.5.2 Purpose of this guidance note

- i. This guidance note provides guidance for all EBs on the monitoring and protection of LCF funded assets and projects in Scotland during and after the end of the transitional period.

9.5.3 Monitoring and protection for projects and assets throughout the UK during the transitional period

- i. All EBs should continue to follow the guidance set out in Section C of the Guidance Manual on the monitoring and protection of LCF funded projects and assets (including land and buildings) for the duration of the transitional period.
- ii. However, where a project is based in Scotland and the EB is likely to spend LCF monies during the transitional period in protecting or monitoring an LCF funded project or asset (including existing assets) which is based in Scotland, then the EB concerned should refer to us for advice on a case by case basis as to whether it is appropriate to continue monitoring or protecting that project or asset for the remainder of the transitional period. EBs are welcome to approach us for individual advice if they have any concerns in this area.

9.5.4 Monitoring and protection for projects and assets in Scotland from 1 April 2017

- i. Please note that this part of the guidance only applies to projects in Scotland. It does not apply to projects in England, Wales or Northern Ireland. (LCF funded assets and projects in England, Wales and Northern Ireland should continue to be monitored and protected from 1 April 2017 in accordance with the guidance set out in Section C of the Guidance Manual.)

- ii. From 1 April 2017, no LCF monies may be spent on the protection or monitoring of any LCF funded projects or assets (including land and buildings) in Scotland. Any LCF monies spent in Scotland on or after 1 April 2017 will be non compliant spend. Therefore EBs cannot spend any LCF money on the protection or monitoring of any LCF funded asset or project.