

A COMPARATIVE ANALYSIS OF THE LANDFILL ALLOWANCE SCHEMES IN ENGLAND, WALES, SCOTLAND AND NORTHERN IRELAND

	ENGLAND	WALES	SCOTLAND	NORTHERN IRELAND
Name of the scheme	Landfill Allowance Trading Scheme	Landfill Allowances Scheme	Landfill Allowances Scheme	Landfill Allowances Scheme
Biodegradable content of municipal waste	68%	61%	63%	71%
Introduction of the scheme	1 April 2005	1 October 2004	1 April 2005	1 April 2005
Trading of allowances	Trading is permitted although not obligatory.	No trading of allowances	Trading will be permitted from 2008. Before 2008, waste disposal authorities may be able to swop allowances, at the discretion of the Executive.	No trading of allowances. Transfer of allowances between authorities permitted.
The Landfill Directive targets for each of the countries (tonnes of biodegradable municipal waste)	2009/10 – 11,200,000 2012/13 – 7, 460,000 2019/20 – 5,220,000	2009/10 – 710,000 2012/13 – 470,000 2019/20 – 330,000	2009/10 – 1,320,000 2012/13 – 880,000 2019/20 – 620,000	2009/10 – 470, 000 2012/13 – 320, 000 2019/20 – 220,000

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Scheme year	1 April to 31 March	1 st scheme year: 1 October 2004 to 31 March 2005. Subsequent scheme years: 1 April to 31 March	1 April to 31 March	1 April to 31 March
Allocation of allowances to authorities	2005/06 to 2019/20	2005/06 to 2009/10	Allocated till 2009/10	Allocated only for 2005/06
Intermediate targets (2006/07 to 2008/09)	Back-end loaded trajectory	Linear progression	Linear progression to 1.5mt in 2006/07 and from 2006/07 to 2009/10	Linear progression
Maximum amounts of biodegradable municipal waste to be sent to landfill in the non-target years (tonnes)	2005/06 – 15,200,000 2006/07 – 14,530,000 2007/08 – 13,640,000 2008/09 – 12,530,000	2004/05 – 550,000 2005/06 – 1,035,000 2006/07 – 970,000 2007/08 – 905,000 2008/09 – 840,000	2005/06 – 1,800,000 2006/07 – 1,500,000 2007/08 – 1,440,000 2008/09 – 1,380,000	2005/06 – 669,885 2006/07 – 655,545 2007/08 – 641,235 2008/09 – 626,925
Monitoring Authority	The Environment Agency	The Environment Agency	Scottish Environment Protection Agency (SEPA)	Environment & Heritage Service

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Reconciliation period	6 months after the end of the scheme year	3 months after the end of the scheme year. 2 months from this date the EA must determine LA compliance. So, the EA reports to WAG on 1 September each year.	6 months after the end of the scheme year	6 months after the end of the scheme year
Electronic tool to track allowances from issue to utilisation	Electronic Register of landfill allowances		Electronic Register of landfill allowances	Electronic Register of landfill allowances.
Banking restrictions	Not permitted in the target years and the year following the target years	Banking not permitted	Not permitted in the target years and the year following the target years.	Banking not permitted
Borrowing restrictions	2005/06 to 2019/20 – up to 5%; Borrowing is not permitted in the target year or the year preceding the target years.	Borrowing not permitted	2005/06 to 2007/08- up to 10% 2008/09 to 2019/20- up to 5% Borrowing is not permitted in the target year or the year preceding the target years.	2005/06 to 2019/20 – up to 5% Borrowing is not permitted in the target year or the year preceding the target years.
Submission of returns by authorities	At the end of each quarter – 31 March, 30 June, 30 September, 31 December within 3 months of the end of the period.	At the end of each quarter – 31 March, 30 June, 30 September, 31 December within 1 month of the end of the period.	At the end of each quarter – 31 March, 30 June, 30 September, 31 December within 3 months of the end of the period (guidance	At the end of each quarter – 31 March, 30 June, 30 September, 31 December within 2 months of the end of the period.

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			deadline of 6 weeks).	
Landfill operators	Submit returns yearly, within 3 months at the end of the scheme year and retain the records for 2 years.	Submit returns at the end of each quarter: 31 March, 30 June, 30 September, 31 December within 1 month at the end of that period Landfill Operators must retain the records for 3 years.	If required to by SEPA, submit returns yearly, within 3 months at the end of the scheme year and retain the records for 2 years.	Submit returns at the end of each quarter: 31 March, 30 June, 30 September, 31 December within 2 months at the end of that period. Landfill Operators must retain the records for 2 years.
Penalty for exceeding allowances	£150	£200	2005/06 – £10 2006/07 - £25 2007/08 - £50 2008/09 –2019/20: £150	£200
Penalty for failure to comply with the reporting requirements	£1000	£1000; where a waste disposal authority fails to submit any returns for that year, it is liable to £400 for each tonne of the total allowance allocated to the waste disposal authority for that year	£1000	£1000
Allocation of the landfill allowances	Initial allocation based on landfill need and the target allocation (2010) based on municipal waste arisings.	Initial allocation based on landfill need and the target allocation (2010) based on municipal waste arisings.	Initial allocation made in proportion to average share of landfill in baseline period (2000/01 to 2002/03),	Initial allocation based upon landfill need. Allocation method for future years to be finalised by September

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	Both criteria calculated on 2001/02 data.	Both criteria calculated on 2001/02 data.	allocation for 2009/10 made in proportion to average share of arisings in the baseline period, subject to no authority receiving increases in allowances.	2005. (Subject to Ministerial approval, allowances likely to be allocated on the basis of population projections.)
Cross-border trading	From 2008 to 2020, hence will have supplementary concordat.	No trading	From 2008 to 2020, hence will have supplementary concordat.	No trading
Review	Review in 2007	Review in 2007		Review programmed for 2007 but (subject to Ministerial approval) likely to be kept under constant review by Implementation Steering Group.