

## What Happened?

HMRC has introduced a new legislation that it is likely to have an impact on our operations.

From 1<sup>st</sup> April 2018 the scope of Landfill Tax has been extended to cover the wide range of “Waste Duty of Care” requirements.

Disposal sites that operate without the necessary environmental permits or licences are liable for the full landfill tax (around £88.95 per tonne) and companies who knowingly facilitate the waste removal using these disposal sites may also be fined.

Environmental Agency will be auditing and inspecting organisations and individuals involved in the waste management chain (from producer to final facility). In cases of proved non-compliance, they will report to HMRC who will then be able to charge additional penalties of up to 100% of the tax due, and may also exercise the right to criminally prosecute offenders in the most serious cases.

### What does this mean for Keltbray?

In basic terms we must ensure that we comply with our ‘duty of care’ in that waste is correctly assessed and classified and that it is transferred to a suitably licensed site that is permitted to accept the waste generated.

You should ensure that sufficient chemical analysis Waste Testing (WC) are carried out and results are used to identify and quantify the waste types and EWC codes. Obtaining good quality analytical (WC) testing followed by interpretation and EWC classification by a WAMITAB qualified person on a suitable number of samples is essential for every project to avoid these potential hefty fines.

## Guidance and Actions – what you need to do

Each project team must ensure that a qualified person has completed assessment for all types of waste streams arising during demolition, piling, construction, rail maintenance and other operations.

**Step 1 - Check if the waste needs classifying** (*Tender Stage/Project Environmental Documents*)

**Step 2 - Identify the code or codes that may apply to the waste** (*Site Documents; EMP/SWMP*)

This stage identifies what assessment is needed before a List of Waste (LoW) code can be chosen.

**Step 3 - Identify the assessment needed to select the correct code(s)** (*Same as step 4*)

The assessment needed depends on the type of code(s): Mirror hazardous/ mirror non-hazardous; Absolute hazardous (always hazardous); Absolute non-hazardous (always non-hazardous) and Inert

**Step 4 - Waste Characterisation** (*See Guidance Note [GRP-HSQE-GUI-005 Rev 01](#)*)

Waste Classification (WC) includes allocation of a EWC code and a detailed assessment of the waste properties. For each qualifying project, a [Waste/Soil Sampling Plan](#) shall be produced, approved and maintained by a WAMITAB qualified person.

**Step 5:** Identify if the substances in the waste are ‘hazardous substances’ or ‘Persistent Organic Pollutants’ followed by: **Step 6:** Assess the hazardous properties of the waste and **Step 7:** Assign the classification code and describe the hazardous properties if hazardous waste.

In summary all waste and soil types that are to be sent offsite need to be correctly classified on the Waste Transfer Note (WTN) with sufficient testing and support documentation to reasonably justify the Code and Descriptions given. There are WAMITAB qualified people within Keltbray Group that can help you comply with the aforementioned steps (1 to 7).

For more information contact your HSQE department.

HSQE ALERT

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GOOD PRACTICE

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Subject ..... Duration (minutes).....

Site/Contract..... Date.....

Talk given by..... Signature.....

Start Time..... End Time.....

I hereby acknowledge that I have attended, received and understood the above-mentioned lesson specific guidance talk.

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