

From: Secretary MOCCC <IMCEAEX-_O=FIRST+20ORGANIZATION_OU=EXCHANGE+20ADMINISTRATIVE+20GROUP+28FYDIBOHF23SPDLT+29_CN=RECIPIENTS_CN=00034001FFBB4886@eurprd03.prod.outlook.com>
Sent: 03 February 2022 14:00
To: slft@revenue.scot
Cc: Alex Buist; treasurer.moccc@outlook.com; Jim Crawford; mackenzie.andy@btinternet.com; Alan Gall; agnes_raybould@hotmail.com; Morag Campbell; birdinaband@hotmail.com
Subject: FW: Potential avoidance of land fill tax
Attachments: Avoid expensive landfill sites.png; Birdston Management 1.jpg; BML12.jpg; Daily treatment of contaminated materials.jpg; Soil recovery and treatment facility Birdston.jpg; RE: Enquiry relating to disposal of your products.

Follow Up Flag: Follow up
Flag Status: Flagged

Dear Sirs,

Further to my email of 29th January; see e-mail thread below: as the secretary of Milton of Campsie Community Council (which includes the village of Birdston) I am writing to you with concerns that we have in respect of a site located on Birdston Road, Birdston, Glasgow, G66 and which is known as Birdston Coup. This site is currently being operated by Birdston Management Limited and has been granted 3 authorisations by SEPA for activities (paragraph 19 and paragraph 9 waste exemptions as well as an authorisation for plant to be used to treat Japanese knotweed that is onsite. Based on information received from SEPA, these authorisations allow only for material to be brought on site relating to the construction of haul roads and also interest soil and stones for the purposes of returning the ground to agricultural use. This is in line with our understanding of the work that has been permitted to be undertaken on the site historically and the planning permission granted by the local authority dates back to 1990 with a stipulation that the site had to be capped and all work completed by 31 May 1991. As a matter of fact, this was completed and the site was closed until this new activity commenced at the start of 2021.

However, there are significant concerns being raised within the community that the site is not in fact being used within the parameters of the authorisations that have been granted and instead is being used to dispose of waste without having the necessary authorisations to operate a landfill site. This is based on observations that have been made locally which includes significant volumes of photographs that have been taken of what appears to be waste being buried underground on site. In addition, the company itself advertised its own services online and held itself out as being able to bring waste on to site to “avoid expensive landfill disposal” albeit that since awareness of this being a non-permitted activity, the company has subsequently removed this particular online advertising. Since its operation, our local residents have monitored the activity on site and believe that there can be up to 40 lorries per day arriving with material on site and a minimum of 3000 lorries in total over the operation period since 2021.

The Community Council has raised these concerns to SEPA, HSE and also to the local authority and several counsellors including our MP, Stuart McDonald. However, to date, no samples have been taken from the site and there have been minimal inspections or investigations despite the fact that the operator has not been able to produce any evidence that the material brought onto site is not waste. As such and whilst we are aware that you work in conjunction with SEPA, we wanted to report our concerns to you and in particular in respect of our belief that the site is being operated as an unauthorised landfill site and is receiving material that is being disposed of as waste by way of landfill. This would clearly bring it within the scope of landfill tax under section 3, Landfill Tax (Scotland) Act 2014 and even without a landfill site permit, we consider that the operator could potentially have a liability to pay landfill tax under the provisions of

section 12(3), Landfill Tax (Scotland) Act 2014. Accordingly, we consider that there is potentially tax evasion occurring.

Should you require any additional information or if you would like to discuss this further, we would be very happy to have a conference call with you to outline the activity that is being witnessed at the site and to share some of the photographic evidence.

Yours faithfully

Kind Regards,

Brian J McFall
Secretary - MOCCC

From: Secretary MOCCC <secretary.moccc@outlook.com>
Sent: Saturday, January 29, 2022 4:56 PM
To: slft@revenue.scot
Subject: FW: Potential avoidance of land fill tax

Please see e-mail below.

Kind Regards,

Brian J McFall
Secretary - MOCCC

From: Secretary MOCCC <secretary.moccc@outlook.com>
Sent: Saturday, January 29, 2022 4:54 PM
To: slft@revenue.scot.
Cc: Alex Buist <abuistjuslearn@aol.com>; treasurer.moccc@outlook.com; Jim Crawford <jimwilma17@yahoo.co.uk>; mackenzie.andy@btinternet.com; Alan Gall <alan.gall3@btinternet.com>; agnes_raybould@hotmail.com
Subject: Potential avoidance of land fill tax

To whom it may concern,

We suspect that a company called Birdston Management Ltd who opened up Birdston Coup last year with two exemptions from SEPA, paragraph 9 and 19, are operating a waste recycling and landfill business.

They are openly advertising for business to treat contaminated waste, avoid expensive landfill costs and we do not believe there are any records of materials entering or leaving the site being kept. An email is attached from a company in Ireland who contracted an Irish company to dispose of materials for them, this material ended up in Birdston.

We trust that you will be able to quickly investigate whether or not this company is deliberately avoiding paying tax that the government badly needs at this time.

Kind Regards,

Brian J McFall
Secretary - MOCCC