

**FROM THE EXECUTIVE DIRECTOR****TEL 020 7591 3200****e-mail: [j-hayler@esauk.org](mailto:j-hayler@esauk.org)**

13 February 2020

Cathy Mawer  
Excise & Environmental Taxes Policy Delivery  
Customs and Indirect Tax  
Customer Strategy and Tax Design  
HM Revenue and Customs  
3/C14 100 Parliament Street  
London  
SW1A 2BQ

Dear Cathy,

ESA and its members have been great supporters of the Landfill Tax Communities Fund (LTCF) since its inception in 1996. The LTCF has indeed been a great success – utilising over £1.5 billion derived from landfill tax collected at many of our member's landfill sites to fund some extremely worthwhile projects in the vicinity these sites.

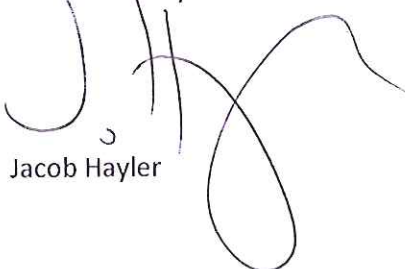
ESA understands and supports the focus of the LTCF being mainly on projects which benefit communities and biodiversity in the vicinity of landfills sites. However, we do feel strongly that the eligibility criteria could be broadened to enable a significant number of additional projects which would have considerable environmental benefits across the nation.

To this end, we see great benefit in extending the scope of LTCF to enable funding of, for example, national awareness campaigns or other educational activities with clear and defined environmental benefits. An example of such a campaign might be one which helps discourage or prevent waste crime, a key priority for the industry and the regulator. Waste crime is currently costing the UK nearly £1 billion each year in clear up costs and lost tax revenues and has significant impacts on the environment and on communities.

We would be delighted to meet and discuss this issue with you in more detail.

I look forward to hearing from you.

Yours sincerely



Jacob Hayler