

Positive 'Green' Tax Changes

'GREEN' TAX CHANGES
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Dear Deb,

Happy New Year to all our readers – here's hoping the new decade is a prosperous one for you. Talk of the double dip in the economy has decreased in recent months and many companies appear to be looking forward positively. There are many demands on businesses right now and the environmental agenda continues to be right up there. Increasingly, the links between and benefits of managing environmental impacts and cost efficiency are becoming stronger. Tax breaks on the one hand and costs associated with Producer Responsibility obligations on the other are all combining to make environmental management a specific line in company balance sheets. It is not a nice to have it's business sense. On the business theme – don't forget that this is the season for returns to be provided on hazardous waste and packaging and carbon commitment and WEEE and For information or support on any these either contact E4environment at www.e4environment.co.uk or go to www.e4e-manager.co.uk

Mandy Stoker



'GREEN' TAX CHANGES

In December last year the Chancellor announced some changes to the tax system aimed at encouraging a reduction in carbon emissions. The three changes are:- 1. 100% allowance on electric vans If you purchase a new electric van after 6th April 2010 (income tax payers) or 1st April 2010 (corporation tax payers) you will be able to claim a 100% capital allowance.

The must be unused, not second-hand. Under current rules, a director or employee who has the use of a company van for private mileage has to pay tax on a benefit-in-kind of £3,000 per year. The employer also has to pay NI of £384 per year. From April this year these charges will be reduced to nil for a 5-year period if the vehicle used is an electronically powered van.

2. No car tax for electric vehicles From 6th April 2010 the company car tax charge for company car users who drive a car propelled solely by electricity will be reduced to 0%. A similar reduction will apply to drivers of electric vans.

3. Increase in fuel benefit charges From 6th April the £16,900 figure used as the basis for calculating the benefit of private fuel for the use of a company car is to be increased to £18,000. The equivalent figure used to set the basis for private fuel in vans also increases from £500 to £550.



DEADLINES FOR CARBON REDUCTION COMMITMENT (CRC)

The CRC is an obligatory emissions trading scheme to encourage large businesses and public sector organisations to reduce their carbon emissions. It will affect organisations and groups of undertakings in England, Scotland and Wales whose half-

hourly metered electricity use was greater than 6,000 megawatt-hours (MWh) between 1st January 2008 and 21st December 2008. If it applies to you, you will need to measure and report on all of your energy use for 1st January 2009 to 31st December 2009. This April you will be required to calculate all energy use and surrender carbon allowances to cover the emissions you generate. To find out more about the CRC, whether it applies to your business, whether you need to make an Information Disclosure, how to calculate your energy consumption and the process involved in registering and being part of the Scheme go to <http://www.e4e-manager.co.uk/imageResize.aspx?strFile=E:\e4environment\manager\images\content> Registration (which must be made via an online system) with the CRC Scheme opens on 1st April 2010 and has a strict closing deadline of 30th September 2010.

NOW IS THE SEASON. DOES THE CONSUMER INFORMATION OBLIGATION (CIO) AFFECT YOU?

Are you a manufacturer or distributor of electrical or electronic equipment? And/Or Do you handle more than 50 tonnes of packaging per year and have an annual turnover of £2m or more each year? Then read on as this does affect you and it is the season for the returns to be completed. What is the Consumer Information Obligation? Under the Producer Responsibility (Packaging Waste) Regulations 2005 and Waste Electrical and Electronic Equipment Regulations 2006 (referred to as the WEEE Regulations) manufacturers and distributors have two key consumer obligations:- a) To provide information to consumers and b) To establish a take-back system that customers can use to dispose of waste free of charge. Companies can either establish an in-store take-back system and/or join a Distributor Take-Back Scheme (DTS). An easy and straight-forward way to meet these obligations is to have a "white label" (a web link label) link to WasteConnect <http://www.wasteconnect.co.uk/default.aspx?ID=66dd4ec4-0576-4ed5-8e48-88b269a77033> This website fulfils the consumer information obligations in a single message.

WATCH THIS SPACE - Potential Extension of the Producer Responsibility Principle to Food Retailers and Manufacturers



A recent report by the Waste and Resources Action Programme (WRAP) has given more depth to our knowledge about how much food and drink is wasted each year in the UK and some MPs are now calling for food retailers and manufacturers to report to ministers annually on how much food waste they produce. They are also calling for all councils to ban food waste from rubbish bins as a matter of urgency.

Decomposing organic matter in landfill sites accounts for 40% of the UK's emissions of methane - a powerful greenhouse gas. While the report highlights the actions required of

householders in their purchasing decisions and councils in their recycling targets there is also a call on government to force businesses, which account for 90% of Britain's 330m tonne annual waste, to reduce and recycle the rubbish they generate. They call on ministers to require all retailers with a turnover greater than £50m to publish details of their waste prevention strategies and recycling performance. While the timeframe is still unknown it looks like the producer responsibility principle we see encapsulated in the Packaging Regulations, WEEE Regs and Batteries Regs may well be extended to food waste in the near future. Watch this space.



PROSECUTIONS

Wine Company fined for Waste Packaging Offences The Great Western Wine Company in Bath has been ordered to pay more than £35,000 in fines and costs for failing to meet all of its obligations under the Waste Packaging Regulations. On January 22, 2009 The Great Western Wine Company was contacted by the Environment Agency to establish whether it was required to register. With an annual turnover of £4.7

million in 2003 rising to £7.7 million in 2007 it was evident the company should have registered. The amount of packaging handled in those years was 315 tonnes and 637 tonnes respectively. 'The defendant company is a successful and well-established business handling relatively large amounts of packaging. It should have been aware of its responsibilities under the Waste Packaging Regulations and taken the necessary steps to ensure compliance,' said Mark Pritchard for the Environment Agency. The Great Western Wine Company Ltd, of The Wine Warehouse, Well Road, Bath was today fined £29,700 and ordered to pay £1,999 costs by Bath magistrates after pleading guilty to nine offences under the Producer Responsibility Obligations (Packaging Waste) Regulations 1997 (2005 and 2007) including failing to register and take reasonable steps to recover and recycle packaging waste and failing to furnish a certificate of compliance in 2004 and 2008. The company was also ordered to pay £3,856 compensation.

Shoe Company Gets the Boot for Poor Packaging Recycling Brantano (UK) Limited has been ordered to pay over £30,000 in fines and costs at Coalville Magistrates' Court after failing to comply with packaging regulations. The company pleaded guilty to 15 charges related to not registering with the Environment Agency and failing to meet its packaging waste requirements between 2003 and 2007. The charges were brought under the Producer Responsibility Obligations (Packaging Waste) Regulations 1997, 2005 and 2007. For the Environment Agency, Jill Crawford told the court that the company had failed to register or to produce evidence of the recycling or recovery of packaging waste. Speaking after the case, an Environment Agency officer involved in the investigation said: "Companies need to keep abreast of environmental regulation and reduce the amount of waste they produce that goes straight into landfill. "We take action against companies who are non-compliant and we have a very active team which seeks out those companies." Brantano Limited was fined £25,000 for the 15 charges. The company was also ordered to pay compensation of £4,022 and costs of £2,669.10, along with a £15 victim surcharge. Totaling £31,706.10.

Vegetable Company Fined for Gross Pollution Vegetable wash water grossly polluted a stream near Attleborough leading to a fine of £3,500 and costs of £6,473 for Watton Produce Company Limited. The prosecutor for the Environment Agency said that investigations by environment officers and biologists had shown that the pollution had been ongoing for some time. An Agency officer visited Watton Produce on 14th January 2009 and found that downstream of the company's consented discharge point from their treatment plant the presence of sewage fungus indicated prolonged and severe organic pollution. Talks with the company at the end of January 2009 identified where pollution prevention could be improved and where in-house sampling was needed but subsequent water quality samples taken in January, February and March showed that the treatment plant was still discharging polluting waste water. Company representatives admitted in interview that they did not react as quickly as they should have done and should have informed the Agency that they were having problems. Their own sample data revealed seven consent failures between February and April, even though the company had tried to alleviate the situation by reducing discharge from its treatment plant and using tankers to take away the waste water. The prosecutor said 'The pollution was foreseeable, their own sample data revealed seven consecutive consent failures, yet the plant continued to discharge polluting effluent. There appears to have been a lack of focus in the management of the site.' After the hearing Environment Agency officer Euan Simpson said: 'Complex waste water treatment plants such as this require careful management to ensure that final effluent is maintained within consented limits. In this case it appears that close monitoring and management of the treatment plant was lacking, allowing highly polluting discharges to enter the environment causing significant damage to the river ecosystem.'

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