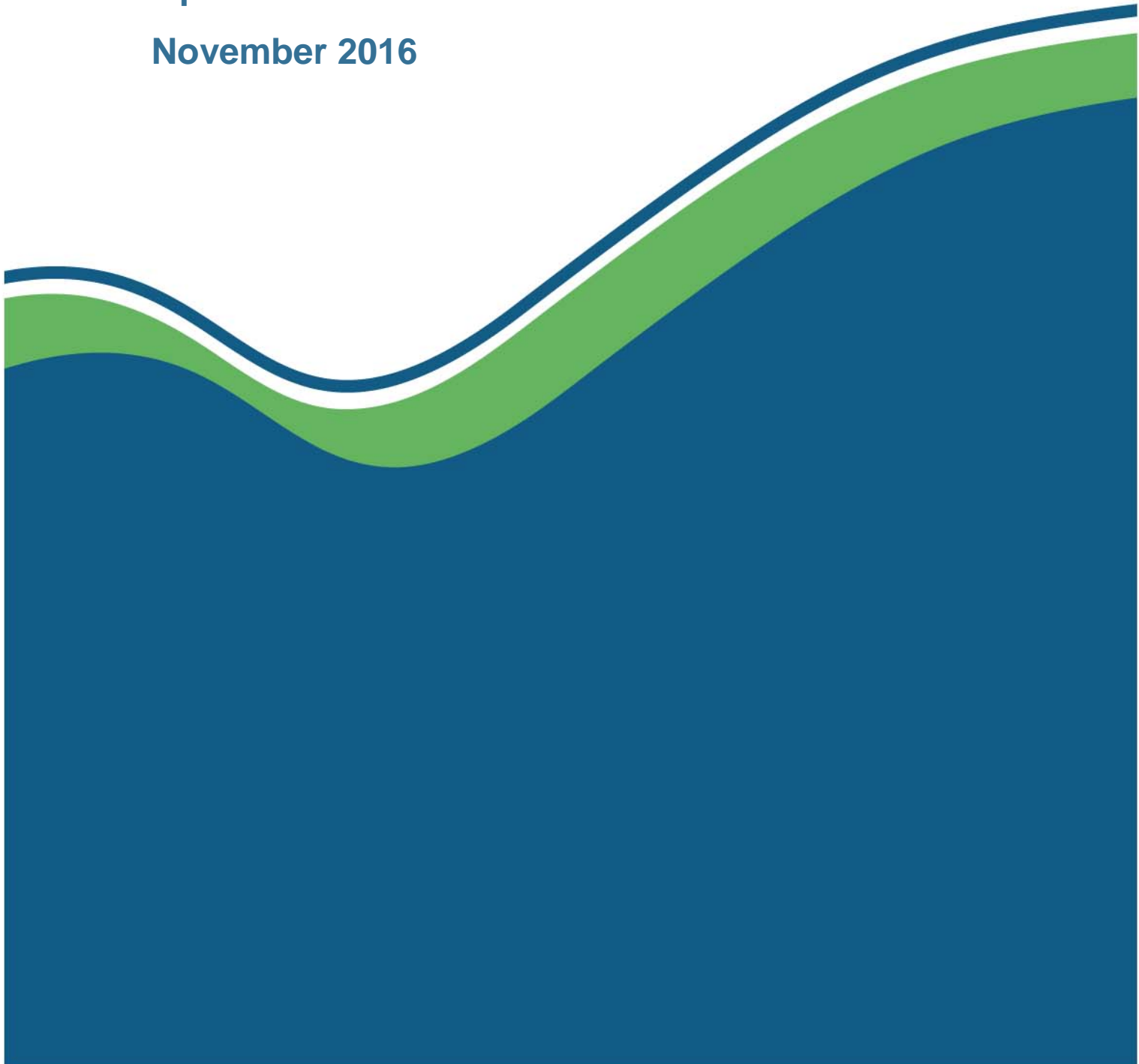




Licensed/Permitted Site Return Form
Operator Guidance
November 2016



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1 Introduction

This guidance document is intended for operators of waste management facilities licensed by SEPA, including those holding the following:

- Waste Management Licence (WML);
- Pollution Prevention and Control (PPC) permit (Section 5 - waste management - and some other selected Sections);
- Operators of pet cemeteries¹.

Sites operating an activity under a waste exemption should not report using the licensed/permitted site return form. Information on activities exempt from waste management licensing, including a copy of the annual return form for exempt activities, is available on SEPA's website:

www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/exempt-activities/

This guidance is designed to help you complete your licensed/permitted site return form. The document complements, and does not replace, existing SEPA guidance and position statements on waste. Information on SEPA waste guidance and position statements can be found at

www.sepa.org.uk/regulations/waste/guidance/

The guidance is split into seven sections and two appendices.

Section 1 - Introduction

Section 2 - Describes how and when returns should be submitted

Section 3 - Provides important general guidance on completing the form which should be read by all site operators

Section 4 - Provides specific guidance for different types of waste management activity

Section 5 - Explains how we use the information in the return form

Section 6 - Provides SEPA contact details if you need to get in touch about your returns

Section 7 - Provides a list of acronyms (e.g. SEPA) commonly used throughout this guidance

Appendix 1 - Lists the geographical area codes used in Tables B and D of the return form

Appendix 2 - Lists standard volume to weight conversion factors used in the return form, average weights of common waste types and the weight of components that make up an average car

¹ From 4 March 2011, the control of pet cemeteries was transferred from SEPA to the Animal Health and Veterinary Laboratories Agency (AHVLA). The change only applies to the burial of carcasses and their immediate packing material. The burial of ash remains on-site still requires a relevant environmental permit from SEPA and submission of quarterly returns. Other records may be required for the AHVLA. Further information is available here:

www.defra.gov.uk/ahvla-en/disease-control/abp/pet-cemeteries-scotland/

2 Submitting returns

Licensed/permitted site return forms should be submitted quarterly or annually to SEPA. You are required to submit one return for each licence/permit you hold.

The reporting periods and deadlines for submission of returns are shown in Table 1.

Table 1 Reporting periods and deadlines for submitting returns

Quarter	Reporting period	Deadline for submission to SEPA
1	January 1 to March 31	28 April
2	April 1 to June 30	28 July
3	July 1 to September 30	28 October
4	October 1 to December 31	28 January
OR		
Annual	1 January to 31 December	28 January

If you send in your return after the deadline and/or submit a return with poor quality data this may affect your compliance score:

www.sepa.org.uk/regulations/authorisations-and-permits/compliance-assessment-scheme/

The licensed/permitted site return form should be completed by someone who is familiar with operations at your site and the classification of waste types using the European Waste Catalogue (EWC)². If your return contains incomplete/invalid information we will contact you to request a revised return. You should provide the contact details of the person who completed the form in Section A (Front sheet).

If you need to contact SEPA regarding the submission of your return please either email waste.data@sepa.org.uk, or call 01786 457700 and ask to speak with a member of the Data Unit.

² Further guidance on using EWC codes can be found in the accompanying guidance document available at www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/licensed-and-permitted-sites/

Electronic submissions

This guidance is designed to be used with the Excel version of the return form. Returns should be submitted using the form available on SEPA's website:

www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/licensed-and-permitted-sites/

From time to time, we may need to update this guidance and the accompanying Excel return form. Please check our website regularly to ensure you have the latest version. Completed forms should be emailed to waste.data@sepa.org.uk by no later than the dates specified in Table 1.

Paper submissions

If you do not have access to a computer, we can send you a blank copy of the Word version of the return form. Paper return forms should be posted to:

Data Unit
SEPA Corporate Office
Strathallan House
Castle Business Park
Stirling
FK9 4TZ

3 Completing the form

3.1 Introduction

This section provides guidance on:

- How to name and save a return form (Section 3.2).
- How to enter data in the form (Section 3.3).
- A description of each section of the form, including:
 - the front sheet (Section 3.5);
 - waste information common to Tables B, C, C4 and D (Section 3.6);
 - specific guidance on completing Tables B, C, C4 and D (Section 3.7 to 3.10).
- Guidance for reporting recycling in Tables C and D (Section 3.11).
- A quick checklist before submitting a return.

There are a number of general points to be aware of before starting to complete the form:

- The return should report how waste is managed each reporting period as accurately as possible. Depending on how you manage wastes the tonnages of waste inputs (Table B), treatment (Table C) and outputs (Table D) may not balance each period.
- Each line of data in the return represents one type of waste as it is managed at your site.
- If you are unsure whether you treat waste on-site or not, refer to Section 3.7 for a definition and guidance on waste treatment.
- Where you have not managed any waste in a quarter, you are still required to submit a 'NIL return'. This is described in Section 3.5.
- From time to time we may need to update the return form template. Please check your current version against the one available on the SEPA website at least once a year.

3.2 Naming and saving a return form

First time users should download a copy of the Excel template from SEPA's website and saving it with following name format:

Quarterly submission:

[Licence number]<space>Q[quarter number]'[last two digits of year]

For example: WML-L-0025687 Q1'16

Annual submission:

[Licence number]<space>'[year]

For example: WML-L-0025687 2016

Excel does not allow you to save the file with a forward slash in the file name e.g. WML/L/0025687 Q1'16, which is often used by SEPA in licence paperwork.

3.3 Entering data in the form

Returns submitted with invalid information cannot be uploaded onto SEPA's database and will be sent back to the person completing the form for correction

You can enter information in the form in two ways:

Manually

- Enter quantity data and waste descriptions by keying in values. Enter all other information by selecting from the drop-down lists.
- Use the drop-down lists wherever they are available to ensure the accuracy of data.
- Check there are no unnecessary spaces in any of the cells in the form.

Pasting values into the form (from your own database)

- If you are pasting data into the form, you should use “Edit>Paste Special>Values” only.
- Check that the number and order of the columns in your spreadsheet match the columns with yellow headings in Tables B to D. For example, unlike Table B and D, Table C does not have geographical origin/destination of waste.
- The databases you are copying from should contain correct European Waste Catalogue (EWC), management method and local authority codes.
- Check there are no unnecessary spaces in any of the cells in the form.

You may find it convenient to create a copy from a previous return and amend the individual lines of data for the current reporting period. If you do this, please ensure that you do not leave any blank cells for each line of data. If you managed a waste in the previous quarter but have not managed that waste in the current reporting period you can either:

- enter zero tonnes in the quantity column – the current version of the Excel form on our website allows this, but some older versions of the form do not; or
- delete the whole line of data

In Tables B, C, C4 and D the last one or two columns have green headings. Nothing should be entered in these cells.

3.4 Summary of the return form

Table 2 below provides a summary of the individual sections of the return form. More detailed guidance on the contents of each table is provided in Sections 3.6 to 3.11.

Table 2 Summary of the return form

Section of form	Contents of the section	Who should complete?
Front sheet - A	General site details	All sites
Front sheet - F	Remaining landfill capacity	Landfill sites only in October to December return
Table B	Waste inputs to site during the reporting period * ¹	All sites
Table C	Waste treated on-site during the reporting period * ¹	All sites
Table C4	All waste landfilled on-site after treatment onsite	Landfill sites only
Table D	Waste sent off-site during the reporting period * ¹	All sites
Form Data	A protected tab containing reference lists used in the form	SEPA use only
Results	A protected tab showing a summary of key data entered in the form	SEPA use only

*¹ See Table 1 for relevant reporting period

3.5 The front sheet (sections A and F)

The front sheet is split into two sections. Complete these sections by choosing from the dropdown menus where available, or entering text.

Section A: Operator and site details – all sites to complete

- The correct format for your licence/permit number XXX/X/1234567 e.g. WML/L/1011234 or PPC/W/3457891.
- From the Quarter/Annual field, select the reporting period using the drop down menu. For example, if reporting annually – select Annual and select relevant year.
- Select the site type from the options given. Note that only one option can be selected. If your site carries out more than one activity from the list, pick the primary one. For example, if your site mainly operates as a landfill, but also carries out some composting, select landfill.
- Section A.11 – please detail how you calculated the tonnages for the waste reported, including any conversion factors you used.

- Section A.10 - *NIL return* - If no waste has been managed on-site during the current reporting period (i.e. zero tonnes to report in *all of* Tables B, C, C4 and D):
 - Answer “Yes” in Section A.10 of the front sheet. Please ensure there is no data in Tables B, C, C4 and D. You do not need to complete any more of the form.
 - Send the return to waste.data@sepa.org.uk. Please write in your email your licence number, quarter and ‘NIL return’ or similar.

Section F: Remaining landfill capacity - landfill sites only

Section F should only be completed by landfill operators once a year in the October to December (Quarter 4) return. Section F can only be completed when the October to December quarter is selected from the drop-down list in Question A.1.

When completing Section F.1 (“What is the remaining permitted/licensed capacity of the site, for the deposit of waste?”), you should provide the total remaining capacity in tonnes as at 31 December.

Remaining landfill capacity is for the whole landfill site as currently permitted (i.e. not solely the remaining capacity for the cell, or cells, which may have been operating during the year in question).

3.6 Waste information common to Tables B, C, C4 and D

Tables B, C, C4 and D contain a number of information classifiers that are common to all tables, and a smaller number that are specific to each table. For example, EWC code is common to all tables, whereas geographical origin of waste is specific to Table B. To report correctly it is important to understand how each table differs.

A summary of the waste information available in each of the tables is given in Table 3 below, the following section describes them in more detail.

Table 3 Waste information reported in Tables B (Inputs), C (Treatment on-site), C4 (Landfill after treatment on-site), and D (Outputs)

Waste information	Table B	Table C	Table C4	Table D
EWC code	✓	✓	✓	✓
Description of waste	✓	✓	✓	✓
Physical form	✓	✓	✓	✓
Quantity	✓	✓	✓	✓
Units	✓	✓	✓	✓
Management method	✓	✓	✓	✓
Geographical origin	✓	✗	✗	✗
Pretreated (Landfills only)	✓	✗	✗	✗
Geographical destination	✗	✗	✗	✓
Name of destination	✗	✗	✗	✓

EWC Codes

Enter the most accurate EWC code for the type of waste you manage. More detailed guidance on the use of the EWC catalogue and a list of commonly used EWC codes is provided in the accompanying EWC document, which is available on the SEPA website: www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/licensed-and-permitted-sites/

Key points to consider when reporting EWC codes include:

- If you copy EWC codes from your own database into the return form, please check that the codes are valid – returns with invalid codes will be sent back for amendment by the person completing the form.
- EWC codes should be six-digits, using the following format e.g. “20 03 01” – do not use “20 03MIX” or similar.
- Double check you have correctly coded waste as hazardous. In the EWC guidance, codes ending with an asterix (e.g. 01 05 05*) are all hazardous waste.
- If you treat waste on-site³ the wastes produced from that treatment should be coded as a Chapter 19 (wastes from waste management facilities).

Description of waste

The “description of waste” should clearly state what the waste is (e.g. residual waste, cardboard, tyres, fluorescent lighting tubes, mixed construction and demolition waste, cooking oil, contaminated soil). The description should be used alongside EWC code guidance to determine the most accurate EWC code. For example, a waste description of “metal cans” could be reported as “20 01 40 (metals)”, but the most accurate code based on the description is “15 01 04 (metallic packaging)”. Further examples of common waste types and EWC codes are provided in the accompanying EWC guidance document.

Physical form

For each waste type, report its physical form (solid, liquid, gas or sludge) from the drop-down menu.

- Gas = G
- Liquid = L (e.g. landfill leachate)
- Sludge = P (e.g. sludges from treatment of urban waste water)
- Solid = S (e.g. glass bottles)

Please ensure you only enter valid physical forms. For example, do not enter “L/S” for waste containing both liquids and solids, in this case you would report sludge (P).

³ See Section 3.8 for a definition of waste treatment

Quantity and units

Record the quantity of waste and specify whether tonnes, kilograms, litres or gallons. The form will convert litres or gallons into tonnes automatically using standard conversion factors (see Appendix 2). If you know the liquid wastes that you manage have different density factors please carry out your own conversion and enter the data as tonnes in the form. If you need to calculate from another unit of measurement into tonnes, e.g. cubic metres, number of cars, or number of skips, please see Appendix 2 for average weights or conversion factors for common waste types. Any estimations or calculations of quantities should be entered in Section A.11 on the front sheet of the form.

Management methods

The management methods available in each table of the return form and guidance on how to report correctly are provided in Sections 3.7 to 3.11.

3.7 Table B - Waste inputs to site

Table B should contain details of all waste that has entered your site during the reporting period.

Table B - Geographical origin of waste

For each waste type enter the geographical origin of waste, using the geographic areas listed in Appendix 1. This list is also available in the "Form Data" tab of the return form. Please use local authority area where possible.

If waste has originated from more than one local authority area (e.g. a large collection round covering more than one local authority area) please try to estimate the split between local authority areas. If it is not possible to separate tonnages, as a last resort please use the broader area waste codes starting "WSA" listed in Appendix 1.

Table B - Management methods

The management methods available in Table B are listed in Table 4 below.

Table 4 Management methods for inputs to site (Table B)

Management method	Correct use in Table B
LF (Landfilled) ⁴	Landfill sites only - Waste landfilled directly on-site, without treatment on-site
IN (Incinerated) ⁵	Incinerator sites only - Waste incinerated on-site
TR (Treated on-site)	All waste treated on-site (the actual treatment method is reported in Table C)
SO (Sent off-site)	All waste entering and then leaving site without any kind of treatment (e.g. temporary storage and bulking up of segregated recycle)

Waste treatment: For the purposes of this guidance waste is considered treated if it has significantly changed its physical, chemical or biological form during management at your site

All waste taken on-site for treatment on-site should be reported as “TR” (treated on-site) in Table B. Details of the management method used to treat the waste should then be reported in Table C. To help you decide if you treat waste or not some common examples of waste treatment processes and their corresponding management method codes are provided in Table 5 in Section 3.8.

Simple storage and bulking up/baling of already segregated wastes is not considered treatment for reporting purposes. In this case waste inputs would be reported as “SO” in Table B and then reported as waste outputs in Table D (with how the waste is managed at the next site).

3.8 Table C - Waste treatment on-site

Table C should contain details of all waste treated on-site during the reporting period. This is the *total waste* sent for treatment, rather than the outputs from the treatment process. Generally, the tonnages and waste types reported in Table C should be close to those reported with a management method of TR (treated on-site) in Table B. Large differences between “TR” in Table B and Table C should be explained in Section A.11 of the front sheet.

If you stockpile waste before treatment (due to equipment downtime or other factors) you should report the waste when it comes on-site in Table B (as “TR”), and in Table C in the quarter when it is actually treated.

⁴ For further guidance on reporting Landfill please see Section 4.6

⁵ For further guidance on reporting Incineration please see Section 4.5

Table C - Management methods

The management methods in Table C are listed in Table 5 below, and include common examples of waste treatment to help you decide how to report in the form.

Table 5 Management methods for on-site treatment of waste and their correct use in Table C

Management method	Correct use in Table C
BT (Biological treatment)	All wastes undergoing biological treatment on-site, e.g. anaerobic digestion, bio-treatment of sludges
CT (Chemical treatment)	All wastes undergoing chemical treatment on-site, e.g. neutralisation, oil regeneration
CP (Composted) ⁶	All wastes undergoing composting on-site (including in-vessel and windrow)
CS (Crushed and screened)	All wastes crushed or screened on-site e.g. rubble or glass into aggregate
PT (Physical treatment)	All wastes undergoing primarily physical treatment on-site, examples include: <ul style="list-style-type: none"> • manual/mechanical sorting of residual and comingled waste and mixed skips • stripping down vehicles and de-polluting engines • shredding/fragmentising metal waste • mechanical biological treatment (MBT) of residual waste • centrifugation, autoclaving and pyrolysis
RC (Recycled) ⁷	All wastes that are recycled to a final product or end-of-waste criteria on-site
OT (Other treatment)	All wastes undergoing any other kind of treatment on-site not specified above

⁶ For further guidance on reporting composting see Section 4.3

⁷ For further guidance on reporting recycling see Section 3.11

3.9 Table C4 - waste landfilled after treatment on-site (landfill sites only)

Table C4 should only be completed by landfill sites which landfill waste *after* treatment on-site.

If your landfill site takes in waste that is landfilled directly (without treatment on-site), you only need to report that waste in Table B with a management method of LF. Please do not report that waste in Table C4.

- Waste treated prior to landfill on-site should be reported in Table B as “TR” (treated on-site) and in Table C using the appropriate treatment method.
- The waste landfilled *after treatment* should be reported in C4 as “LF” (landfilled).
- If you extract recyclables or other materials as part of the treatment process which are sent off-site, please report them in Table D.

3.10 Table D - waste outputs from site

Table D should contain details of all waste that has left your site during the current reporting period, including details of where the waste is sent to. Previous Word versions of the licensed/permitted site return form contained two output tables (Tables D and E). In the Excel form, these have been combined into Table D for all waste outputs from site. Waste that has been recycled to specific end of waste criteria (see Section 3.11) by the time it leaves your site should not be reported in Table D.

Table D – Stockpiling

During a given reporting period you may take in waste but not send that waste off-site until the next reporting period (sometimes referred to as “stockpiling”). For example, you take in mixed waste, sort it on-site and then store some recyclable plastics and metals for a period until sending it to your customers. In this case you would report the quantity of mixed waste entering the site in Table B and the quantity of mixed waste treated in Table C. You would then report the tonnage leaving the site in Table D *in the reporting period when it actually leaves the site*.

Table D - Management methods

The management methods in Table D of the site return form are listed in Table 6 below, including common examples of waste treatment to help you decide how to report.

Table 6 Management methods for waste outputs from site (Table D)

Management method	Correct use in Table D
LF	Waste sent off-site for landfill elsewhere
IN	Waste sent off-site for incineration elsewhere
BT (Biological treatment)	All wastes undergoing biological treatment at the next site, e.g. anaerobic digestion, treatment of sludges
CT (Chemical treatment)	All wastes undergoing chemical treatment at the next site, e.g. neutralisation, oil regeneration
CP (Composted)	All wastes undergoing composting at the next site (including in-vessel and windrow)
CS (Crushed and screened)	All wastes crushed or screened at the next site e.g. rubble or glass into aggregate
PT (Physical treatment)	All wastes undergoing primarily physical treatment at the next site, e.g. manual or mechanical sorting of mixed waste, stripping down vehicles, de-polluting engines, fragmentising waste, mechanical biological treatment (MBT), centrifugation, autoclaving/pyrolysis
RC (Recycled)	All wastes that are recycled to a final product or end-of-waste criteria at the next site
OT (Other treatment)	All wastes undergoing any other kind of treatment at the next site not specified above
TF (Transferred off-site)	All wastes sent to a transfer station where it does not undergo treatment, or waste where the management method at the next site is not known

Table D - Geographical destination of waste

For each waste type enter the geographical destination of waste, using the geographic areas listed in Appendix 1. The list in Appendix 1 is also available in the “Form Data” tab of the return form.

Please do not use the geographical area “United Kingdom (UK)”. Waste sent to England (EN), Wales (WA) and Northern Ireland (NI) should be reported using the country-specific codes listed in Appendix 1

If you send a single waste type (e.g. glass bottles) to two or more different geographical areas (e.g. Clackmannanshire and England) please report each tonnage in a separate line. Please do not report as “Clackmannanshire/England” or similar.

Name of destination facility

Record the site name and/or licence number of the facility where the waste is being sent.

3.11 Recycled waste - further guidance on reporting

For the purposes of this guidance the management method “recycled” (RC) should only be used in Tables C or D where waste is turned into a final product, or meets end-of-waste criteria

SEPA has produced a number of guidance documents on the recycling of waste and end of waste criteria. Further details for individual materials or processes can be found on our website:

www.sepa.org.uk/regulations/waste/guidance/

The management method “RC” (recycled) should only be used in Table C where waste is turned into a final product, or meets end-of-waste criteria.

Similarly, “RC” should only be used in Table D (wastes leaving site) where waste is turned into a final product, or meets end-of-waste criteria at the next site.

Where products are not recycled to end of waste criteria at your site, they are still waste and should be reported in Table D as an output when they leave your site.

Activities which should not be reported as “RC” include, but are not limited to:

- The sorting of comingled or residual waste at a MRF. This would be physical treatment (PT).
- Recyclable materials you send to an intermediary (e.g. other waste management company or broker), prior to sending on for recycling at another site. In this case use transferred off-site (TF) in Table D.
- The use of incinerator bottom ash or compost-like output as daily cover for landfill. This should be landfilled (LF).

3.12 Quick checklist before submitting a return

Table 7 below contains a quick checklist that you may find useful to refer to before submitting each quarterly/annual site return. The checklist highlights common problems we find with return forms, which results in the returns being sent back for amendments and resubmission.

Table 7 Quick checklist before submitting a return

Checklist	✓
The front sheet contains the correct licence number, reporting period and up-to-date contact details.	
Each row of data in Tables B, C, C4 and D contains complete and valid information. Returns with incomplete/invalid information will be sent back to the person completing the form.	
If the return form links to your own files please check you have broken the links before saving and emailing the form.	
If you are pasting data into the form, you should use "Edit>Paste Special>Values" only. Check that the number and order of the columns in your spreadsheet match the columns with yellow headings in Tables B to D.	
EWC codes – please check the EWC codes reported in the current and previous quarters – are they consistent?	
Description of waste – this should clearly describe what the waste is.	
Check the quantities reported in each table are within a similar range to the previous quarter.	
Units – the correct units are reported (i.e. kilos, tonnes) – e.g. if your site normally reports waste in "Kilograms" check you have not used "Tonnes" or vice versa.	
The Origin (Table B) and Destination (Table D) of waste should be as accurate as possible – e.g. waste from/to England should be "EN", not "UK".	
Management methods – generally these should not change regularly between reporting periods, please check consistency between the current and previous returns.	
Table C4 (Landfill) - should only be used by some landfill sites to report waste landfilled on-site after treatment on-site. Waste landfilled directly on-site without treatment should be reported in Table B only.	

4 Guidance for specific waste management activities

4.1 Introduction

Section 3 provides general guidance on completing the return form and should be read by all sites. Section 4 provides more detailed guidance for 11 common waste management activities listed below, plus multiple activity sites. To help you complete your licensed/permitted site return form, go to the section that best describes the activities at your site.

- Civic amenity (CA) sites and transfer stations
- Composting
- Anaerobic digestion (AD)
- Incinerators and co-incinerators
- Landfill sites (active, in restoration and closed)
- Scrap metal and/or end-of-life vehicle authorised treatment facilities (ELV-ATF)
- Waste electrical and electronic equipment (WEEE)
- Material recovery facilities (MRF's) and skip hire companies
- Mechanical biological treatment (MBT) plant
- Sewage and septic tank wastes and industrial effluents
- Mobile plant licences (MPL)
- Multiple activity sites

The list of activities above will not cover every licensed/permitted waste management activity. If the activity you report on is not listed above the advice in one of the other sections is still likely to be applicable.

For additional sources of information when reading one of the individual sections, please refer to the following:

- For help with reporting EWC codes please see Section 3.6 and the accompanying European Waste Catalogue Guidance document⁸.
- For definitions of *waste treatment* and *recycling* see Sections 3.8 and 3.11 respectively.
- For guidance on the reporting of waste management methods in each of Tables B, C, C4 and D see Sections 3.7 to 3.10.
- For a list of the geographical areas to report origin (Table B) and destination (Table D) of waste refer to Appendix 1.
- For help with converting your own measures of waste quantity into tonnes see Appendix 2.

⁸ www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/licensed-and-permitted-sites/

4.2 Civic amenity (CA) sites and transfer stations

Civic amenity (CA) sites (also referred as Household Waste Recycling Centers) are facilities where the public can dispose and recycle their waste. Wastes are segregated by the public and temporarily stored and bulked up into larger consignments. A significant proportion of CA sites will only have weights for the materials collected at the site once the materials are weighed elsewhere.

Transfer stations are facilities for the temporary storage and handling of waste. Wastes are usually bulked up into larger consignments prior to onward transport and management elsewhere. Some sites may have weighing facilities, but others only obtain weights once a bulked material is sent to another facility.

For wastes temporarily stored and bulked up at CA sites and transfer stations:

- Report the same EWC codes and tonnages in Table B and Table D, using the tonnages from when the wastes are first weighed (on-site or at the next site).
- In Table B use the management method “SO” (sent off-site).
- In Table D record how the waste will be managed at the next site. For example, if you send waste to a landfill site, it should be “LF”. (See 3.10 for a list of management methods in Table D).

If you compost waste on-site see Section 4.3.

If you depollute vehicles see Section 4.7.

If you sort mixed wastes (i.e. residual, comingled, mixed construction and demolition waste) into their separate fractions please see Section 4.9.

4.3 Composting

Use this section if your site carries out the composting of organic wastes using windrow or in-vessel composting (IVC).

The accompanying European Waste Catalogue Guidance document provides a list of common waste types that are composted. SEPA has also produced a composting position statement⁹. Please also see Section 4.10 for advice on reporting mechanical biological treatment (MBT).

Please use the following guidance to report composting:

- In Table B report the waste types brought onto site for composting, with a management method of “TR” (treated on-site).
- In Table C report the total amount of waste that is input into the compost process, with a management method of “CP” (composted).

⁹ *Composting Position - September 2004*
www.sepa.org.uk/regulations/waste/guidance/

- Compost rejects should be reported in Table C4 if they are landfilled *at your site* after sorting, or in Table D if they are sent off-site for disposal elsewhere.
- If the compost outputs **do** meet the requirements of SEPA's composting position, do not report anything in Table D as it is no longer considered waste.
- If the compost outputs **do not** meet the requirements of SEPA's composting position, they are still considered wastes and all tonnages leaving the site should be recorded in Table D using the EWC code of 19 05 03 (off-specification compost).
 - If the waste is used for landfill daily cover or landfill restoration at the same site, use the management method of "LF" (landfilled) in Table C4.
 - If the waste is sent to another site for landfill daily cover or landfill restoration report as "LF" (landfilled) in Table D.
 - If the waste is sent off-site for use as soil conditioner, use the management method "BT" (biological treatment).

4.4 Anaerobic digestion (AD)

Use this section if your site carries out anaerobic digestion of wastes.

The accompanying European Waste Catalogue Guidance document provides a list of common waste types that might be treated at an anaerobic digestion (AD) plant. SEPA has also produced a number of regulatory guidance documents related to AD¹⁰.

Please use the following guidance to report anaerobic digestion:

- In Table B report the waste inputs to the plant, with a management method "TR" (treated on-site).
- If some of the inputs are not waste¹¹, e.g. they are specially grown energy crops such as maize and millet, please do not report them in Table B.
- In Table C, report the wastes treated by the plant, with a management method "BT" (biological treatment).
- Completion of Table D (outputs) depends on whether the digestates from AD have been produced according to the requirements in SEPA's position statement¹² on the outputs from AD.
 - If the digestates **do** meet the requirements of SEPA's position statement on the classification of AD outputs, do not report anything in Table D as they are not considered waste. If the digestates **do not** meet the requirements of SEPA's position statement on the classification of AD outputs, report the digestates (mixtures of liquor and fibre, liquor, and separated fibre) in Table D, using the appropriate 19 06 xx code.

¹⁰ See www.sepa.org.uk/regulations/waste/guidance/

¹¹ See *Guidance - Licensing of Anaerobic Digestion Plants*
www.sepa.org.uk/regulations/waste/guidance/

¹² See *Position Statement - Classification of outputs from anaerobic digestion processes*
www.sepa.org.uk/regulations/waste/guidance/

4.5 Waste incinerators and co-incinerators

Definitions

The following definitions are taken from the Waste Incineration Directive (WID)¹³.

Incineration plant means any stationary or mobile technical unit and equipment dedicated to the thermal treatment of wastes with or without recovery of the combustion heat generated. This includes the incineration by oxidation of waste as well as other thermal treatment processes such as pyrolysis, gasification or plasma processes in so far as the substances resulting from the treatment are subsequently incinerated.

Co-incineration plant means any stationary or mobile plant whose main purpose is the generation of energy or production of material products and:

- which uses wastes as a regular or additional fuel; or
- in which waste is thermally treated for the purpose of disposal.

If co-incineration takes place in such a way that the main purpose of the plant is not the generation of energy or production of material products but rather the thermal treatment of waste, the plant shall be regarded as an incineration plant, as described above.

The WID definitions of incineration plant and co-incineration plant also include related operations and equipment around the plant.

Guidance for reporting incineration and co-incineration

The following guidance for reporting in the site return form applies to both incineration and co-incineration plant:

- For wastes incinerated on-site report as “IN” (incinerated) in Table B. Do not report anything in Table C.
- In Table D report any wastes produced by the incinerator (e.g. incinerator bottom ash (IBA), fly ash, filters, recovered metals).
- The waste outputs from incineration should be EWC code 19 01 xx, completing the last two codes as appropriate. For example, ferrous metals removed from ash would be 19 01 02 and non-hazardous bottom ash would be 19 01 12. Please also see the accompanying European Waste Catalogue Guidance document.
- Any incinerator bottom ash (IBA) sent off-site and used for landfill daily cover should be reported as “LF” (landfilled) in Table D. IBA used for production of construction materials should be coded as “RC” (recycled) in Table D.
- If any waste intended for incineration by-passes the plant (e.g. if it is unsuitable for burning, or if the incinerator is offline for maintenance) please report in Table B as “SO” (sent off-site), and in Table D using the appropriate onward management method and destination.

¹³ See [//europa.eu/legislation_summaries/environment/waste_management/l28072_en.htm](http://europa.eu/legislation_summaries/environment/waste_management/l28072_en.htm)

4.6 Landfill sites

The following guidance should be used by operators of active landfill sites and those in the restoration phase. Please note this guidance has no remit on Scottish Landfill Tax issues. Revenue Scotland guidance on Scottish Landfill Tax is available on their website (www.revenue.scot) Scottish Landfill Tax details must not be included on SEPA site return forms.

The guidance here is split into four sections depending on the type of activity that takes place on-site:

- waste landfilled directly on-site;
- waste landfilled on-site after treatment on-site;
- landfill leachate;
- daily cover, restoration and engineering material.

Landfill sites which are closed but still hold an active SEPA licence are still required to confirm wastes have not been managed on-site by submitting a 'Nil return' (see Section 3.5).

SEPA has also produced a number of guidance documents related to landfills¹⁴.

For the purposes of reporting, all waste deposited in the ground and below the engineered landfill cap (including waste used for daily cover, fluff layer and temporary road construction) is regarded as being landfilled.

Waste landfilled directly on-site

- Waste that comes onto your site to be landfilled directly without any treatment on-site should be reported as "LF" (landfill) in Table B. Please also confirm whether the waste has been pre-treated prior to entering your site by completing the "Pre-treated?" column.

Waste landfilled on-site after treatment on-site

- In Table B report the waste taken onto site for treatment as "TR" (treated on-site). Please also confirm whether the waste has been pre-treated prior to entering your site by completing the "Pre-treated?" column.
- The total quantity of waste treated on-site should be entered into Table C using the appropriate management method. (See Section 3.8 for a list of Table C management methods).
- In Table C4 report the quantity of waste landfilled following treatment, with a management method of "LF" (landfilled).
- Any wastes sent off-site for further treatment/recycling should be reported in Table D using the appropriate management method. (See Section 3.10 for a list of Table D management methods).

¹⁴ www.sepa.org.uk/regulations/waste/landfill/

Landfill leachate

- In Table D report any landfill leachate sent off-site using the EWC codes 19 07 xx, completing the last two codes as appropriate depending on whether the leachate is hazardous or non-hazardous.

Daily cover, restoration and engineering material

- Daily cover - If you take in waste and use it *directly* (i.e. without treatment on-site) for daily cover report as “LF” (landfilled) in Table B only

If the waste used for daily cover is produced from waste treatment on-site, report it as follows:

- In table B report the waste taken onto site for treatment as “TR” (treated on-site). Please also confirm whether the waste has been pre-treated prior to entering your site by completing the “Pre-treated?” column.
 - The total quantity of waste treated on-site should be entered into Table C using the appropriate management method (see Section 3.8 for a list of Table C management methods).
 - In Table C4 report the quantity of waste landfilled following treatment, with a management method of “LF” (landfilled).
- Restoration material - Landfill sites in the restoration phase are still required to submit a licensed/permitted site return form and report tonnages when the waste is deposited above the landfill cap. Restoration material should be reported as “TR” (treated on-site) in Table B and in Table C as “RC” (recycled).
 - Engineering material – If you take in waste and use it directly (i.e. without treatment on-site) as engineering waste material used on-site which will remain under the landfill cap and within the landfill cell at the end of the landfilling operation report it as “LF” (landfilled) in Table B only.

If the waste used on-site as engineering waste material which will remain under the landfill cap and within the landfill cell at the end of the landfilling operation is produced from waste treated on-site report it as follows:

- In table B report the waste taken onto site for treatment as “TR” (treated on-site). Please also confirm whether the waste has been pre-treated prior to entering your site by completing the “Pre-treated?” column.
- The total quantity of waste treated on-site should be entered into Table C using the appropriate management method (see Section 3.8 for a list of Table C management methods).
- In Table C4 report the quantity of waste landfilled following treatment, with a management method of “LF” (landfilled).

Examples of this waste would be:

- Waste rubble used for temporary haul roads, which will eventually be covered and remain in landfill cell
 - Waste used for fluff layer
 - Waste used for internal cell bunds
- Engineering waste material used on-site which will be outside/above the landfill cap at the end of the landfilling operations should be reported as “TR” (treated

on-site) in Table B and in Table C as “RC” (recycled). Examples of this waste would be:

- Waste aggregate used for lining landfill cells, landfill cap, and permanent internal roads,
- Waste tyres used for leachate management systems
- Waste soils used for the landfill cap

4.7 Scrap metal and/or end-of-life vehicles (ELVs)

The following section provides guidance for sites managing scrap metals and/or end-of-life vehicles and is split into three depending on the type of activity that takes place on-site:

- Sites which collect and temporarily store scrap metals and/or end-of-life vehicles, before sending the wastes for depollution/fragmentation/shredding elsewhere;
- End-of-life vehicle authorised treatment facilities (ELV-ATF), which de-pollute whole vehicles on-site, before sending the wastes for fragmentation/shredding elsewhere;
- Scrap metal sites which fragment/shred ELVs and other metal-containing wastes, before sending the wastes for recycling and/or disposal elsewhere.

For sites which carry out more than one of the activities above, please follow the guidance for each appropriate section when completing your licensed/permitted site return form. SEPA has also provided several regulatory guidance documents related to scrap metal and end-of-life vehicles¹⁵.

For help choosing the correct EWC code to report against please see the accompanying European Waste Catalogue Guidance document¹⁶. For advice on reporting the treatment of waste electrical and electronic equipment (WEEE) at your site please see Section 4.8.

Collection and temporary storage of scrap metals and/or end of life vehicles

Your site takes in scrap metal from customers and sends the metal for fragmenting/shredding elsewhere.

- In Table B report the metal coming onto site with a management method of “SO” (sent off-site).
- In Table D report the metals leaving site, with the appropriate management method for the next site. For example, if the metal is going to shredded/fragmented at the next site the management method “PT” (physical treatment) should be used.
- Your site takes in whole ELVs which contain pollutants, which are then sent to another site for de-pollution.

¹⁵ Further details are available at www.sepa.org.uk/regulations/waste/guidance/

¹⁶ www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/licensed-and-permitted-sites/

- Report the whole ELVs as 16 01 04 in Table B with a management method of “SO” (sent off-site). If you only record the number of ELVs entering your site (rather than individual weight), please estimate the tonnage using an average weight per vehicle of 1.14 tonnes¹⁷.
- In Table D report the ELVs leaving the site as 16 01 04, with a management method “PT” (physical treatment).

End of life vehicle authorised treatment facilities (ELV-ATFs)

Your site takes in whole ELVs for depollution by removing hazardous fluids and components. The stripped down shells are then sent for fragmenting/shredding at another site. The hazardous (e.g. oils, brake fluids) and non-hazardous (e.g. glass) components removed from the vehicle are sent for recycling or disposal elsewhere. Please report as follows:

- In Table B report the ELVs as 16 01 04 with a management method of “TR” (treated on-site). If you only record the number of ELVs please estimate tonnages as described in the section above.
- In Table C, report the same waste type 16 01 04, with a management method of “PT” (physical treatment).
- In Table D report the de-polluted ELV shells sent off-site as 16 01 06. Please also report the other waste materials removed during the de-pollution/stripping process (e.g. waste oil, brake fluid and pads, oil filters, batteries, tyres).
- Common waste types and corresponding EWC codes removed from ELVs during de-pollution are provided in the accompanying European Waste Catalogue Guidance document. Please report actual weights of waste materials. If you don't have weights you may need to use Appendix 2 to convert the number of components into a weight for those components.

Scrap metal sites that fragment/shred ELVs and other metal-containing wastes

Your site takes in ELVs and mixed loads of scrap metal to be fragmented/shredded on-site. The metals extracted are sent to re-processors in the UK or further afield and other wastes (e.g. light fraction, plastic, glass) are sent for recycling or disposal.

If your site also de-pollutes whole ELVs refer to the section on ELV-ATFs above. If your site also manages and treats WEEE see Section 4.8. Please also see the accompanying European Waste Catalogue Guidance for further advice on coding waste.

- In Table B report the wastes coming onto site for fragmenting/shredding, with a management method of “TR” (treated on-site).
- In Table C report the fragmented/shredded waste with a management method of “PT” (physical treatment).
- In both Table B and C de-polluted ELVs should be 16 01 06.

¹⁷ Appendix 2 for further details on weights of waste related to ELVs

- If the metal produced from fragmenting/shredding meets the European Union (EU) end of waste criteria for metal¹⁸ do not report this material in Table D.
- If the metal does not meet the EU end of waste criteria it is still waste and must be reported in Table D using a suitable 19 10 xx or 19 12 xx code.
- In Table D report the contamination (e.g. light fraction), and any other materials, separated during fragmenting/shredding using a suitable 19 10 xx or 19 12 xx code.

4.8 Waste electrical and electronic equipment (WEEE)

The following section provides guidance for sites managing waste electrical and electronic equipment (WEEE) and is split into three depending on the type of activity that takes place on-site:

- WEEE that is bulked up/temporarily stored only (no treatment ¹⁹);
- WEEE treated on-site;
- WEEE re-use.

For sites which carry out more than one of the activities above, please follow the guidance for each appropriate section when completing your return.

For advice on reporting the management of metal-containing wastes see Section 0.

General advice on the use of EWC codes for WEEE

The use of EWC codes for WEEE-related wastes should reflect the following broad principles:

- WEEE from private households, and similar quantities and types of equipment from other sources²⁰ should generally be coded using the appropriate 20 01 xx code.
- Large consignments of WEEE from businesses should be coded using the appropriate 16 code.
- WEEE which contains a hazardous component (e.g. fluorescent tubes containing mercury) should always be classified using a hazardous EWC code.

¹⁸ SEPA guidance document *EU End-of-Waste Criteria for Scrap Iron, Steel and Aluminium*
www.sepa.org.uk/regulations/waste/guidance/

¹⁹ For the purposes of this guidance the treatment of WEEE refers to de-pollution, disassembly, shredding, recovery, or preparation for disposal.

²⁰ WEEE from commercial, industrial, institutional and other sources which, because of its nature (e.g. size) and quantity (e.g. number of units), is similar to that from private households.

- If all hazardous components are removed during a treatment process on-site, the equipment should be coded as hazardous in Table B and C, and non-hazardous in Table D.
- Mixed consignments of small WEEE containing any hazardous components should be coded as hazardous, until separation into hazardous and non-hazardous parts takes place.

Guidance on coding for specific types of WEEE can be found in the accompanying European Waste Catalogue Guidance document.

WEEE that is bulked up/temporarily stored only (no treatment)

- Report WEEE inputs to your site in Table B with a management method of “SO” (sent off-site).
- Do not report waste in Table C.
- Report WEEE sent off-site in Table D, using an appropriate management method. For example, WEEE sent for stripping down and shredding elsewhere would be “PT” (physical treatment).
- Since the waste has not changed its physical form (i.e. no treatment) report the same EWC codes in Table B and Table D.

WEEE treated on-site

- In Table B report WEEE inputs which are treated on-site with a management method of “TR” (treated on-site).
- Report the treated wastes in Table C, using the appropriate management method. For example, stripping down and/or shredding would be “PT” (physical treatment).
- In table D report the individual outputs from the treatment process (e.g. metal, glass, plastics, separated WEEE components).
- The management method in table D should describe how the waste will be managed at the next site. For example, metal or glass sent for recycling to a final product should be “RC” (recycled).
- In Table D pulverised/fragmented plastics, glass, ferrous metal and non-ferrous metal produced from the treatment of WEEE should be reported as 19 12 04, 19 12 05, 19 10 01 and 19 10 02 respectively.
- In Table D mixed wastes from fragmentation of WEEE (e.g. fluff-light fraction) should be reported as either 19 10 03 (containing hazardous substances) or 19 10 04 (non-hazardous), depending on the type of waste treated.
- In Table D whole components stripped from WEEE (e.g. circuit boards) which are sent off-site for further treatment should be coded as 16 02 15 (hazardous) or 16 02 16 (non-hazardous).

WEEE re-use

- Any WEEE that is taken on to your site and prepared for reuse should be reported in Table B as “TR” (treated on-site) and in Table C as “RC” (recycled).
- WEEE is generally considered to be fully recovered (i.e. no longer regarded as waste or subject to regulatory controls) when it is made available for direct reuse for its original purpose with no further recovery processes required. In this case do not report recovered WEEE in Table D.

4.9 Material recovery facilities (MRFs) and skip hire companies

The following guidance is for sites which sort mixed waste (e.g. residual waste, mixed construction and demolition waste, mixed waste in skips and comingled recyclate).

It will apply to material recovery facilities (MRFs) and skip hire companies with a licence to treat waste, but could also apply to some transfer stations which sort mixed wastes.

The following guidance does not apply to recyclates which will not be segregated further on site (e.g. separate loads of metal, plastics, glass and card which are simply bulked up before they are sent off-site) (see Section 4.2).

For sorting of mixed wastes on-site:

- In Table B report mixed waste taken on-site for hand or mechanical sorting, with a management method of “TR” (treated on-site).
- In Table C report the mixed wastes sorted using a management method of “PT” (physical treatment) and the same EWC code as reported in Table B.
- Common examples of EWC codes for non-hazardous mixed wastes sorted on-site (in both Table B and C) include comingled recyclate (15 01 06), residual waste (20 03 01) and mixed construction and demolition waste (17 09 04)
- Report the outputs from sorting in Table D with how the wastes will be managed at the next site. Rejects that are sent for landfill should be reported as “LF” (landfilled), glass, plastic and other wastes sent for recycling should be “RC” (recycled).
- The EWC codes reported in Table D should be 19 12 xx (outputs from waste management facilities), completing the last two digits as appropriate. For example, treated mineral wastes should be coded as 19 12 09, separated wood as 19 12 06 or 19 12 07 and cardboard as 19 12 01. Rejects should be coded as 19 12 12.

4.10 Mechanical biological treatment (MBT) plant

Mechanical biological treatment (MBT) plants primarily shred and then sort mixed municipal waste, extract some recyclable materials (e.g. metals), before a period of drying and/or decomposition of the organic component of waste inputs. The outputs from the plant might be sent for recycling, further treatment or disposal.

- In Table B, the waste inputted to the site will generally be mixed municipal waste (20 03 01) and should be reported as “TR” (treated on-site).
- All waste going through the plant should be reported in Table C with a management method of “PT” (physical treatment), rather than biological treatment (BT). This is because the primary treatment process is usually physical shredding/separation/air drying.
- In Table D, report the wastes separated during the treatment process, using EWC code 19 12 xx. For example, refuse derived fuel (RDF) outputs from MBT should be reported as 19 12 10. For further help on EWC coding for the outputs from MBT please refer to the accompanying guidance²¹.
- Report the outputs from MBT in Table D according to how the wastes will be managed at the next site. RDF that is sent for incineration should be reported as "IN" (incinerated), glass, plastic and other wastes sent for recycling should be "RC".
- Compost-like output (CLO) from the MBT process is still waste and all tonnages leaving the site should be coded as 19 05 03 (off-specification compost). If this waste is used for landfill daily cover or restoration, report as “LF” (landfilled) at the next site in Table D.

Plant by-pass

If any waste by-passes the plant and is not treated on-site (e.g. over plant capacity):

- In Table B report the tonnage that by-passed the plant as “SO” (sent off-site).
- Do not report the by-passed waste in Table C.
- In Table D report the tonnage of by-passed waste sent for treatment or disposal elsewhere using the appropriate onward management method at the next site (e.g. “LF” for landfilled, “PT” for sorting at a residual waste MRF).

²¹ www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/licensed-and-permitted-sites/

4.11 Sewage and septic tank wastes and industrial effluents

The following section provides guidance for sites managing wastes associated with sewage and septic tanks, sludges, drilling muds and industrial effluents.

The guidance below is split into three sections depending on the type of activity that takes place on-site:

- treatment of urban wastewater;
- treatment of sewage sludges;
- treatment of industrial effluents/sludges, drilling muds and/or waste chemicals.

If your site carries out more than one of the activities listed below, please follow the guidance for each part.

Sites which are covered by a Paragraph 10 exemption should not report data in the licensed/permited site return form. However you are still required to submit an annual data return for the exemption²².

Treatment of urban wastewater

The site takes in untreated urban waste water (i.e. sewage) by pipe or tanker and/or septic tank waste. The waste water is screened to remove large debris. The waste screenings and sludges are sent off-site for disposal or further treatment. Please report as follows:

- Urban waste water (sewage) influent is not considered waste and should not be reported in Table B or C of the site return.
- However, the waste (e.g. screenings, sludges) separated from urban waste water on-site should be reported in Table D of the site return, *when they leave the site*.
- Sludges sent off-site for further treatment would normally be “BT” (biological treatment), screenings sent off-site to landfill would be “LF”.
- The EWC codes reported in Table D should be 19 08 xx (wastes from waste water treatment plants), completing the last two digits as appropriate.
- Do not report any urban waste water effluent in Table D.

²² www.sepa.org.uk/environment/waste/waste-data/guidance-and-forms-for-operators/exempt-activities/

Treatment of sewage sludges

The site takes in sewage sludges and carries out treatment on-site (e.g. bio-treatment and drying). The sludges originate from the treatment of urban waste water. The wastes may be transferred on-site by pipe or tanker. Please report as follows:

- Report waste inputs in Table B with a management method of “TR” (treated on-site”).
- Report waste treated on-site in Table C with a management of “BT” (biological treatment) or “PT” (physical treatment), for drying.
- Report the outputs from treatment in Table D. Sludge pellets sent for incineration should be “IN” (incinerated). Sludges applied to land should be “BT” (biological treatment).
- Sewage sludges should be reported using EWC code 19 08 05 in all tables of the site return form.

Treatment of industrial effluents/sludges, drilling muds and/or waste chemicals

The site takes in industrial effluents/sludges, drilling muds and/or waste chemicals and treats them on-site. Please report as follows:

- Report waste inputs in Table B with a management method of “TR” (transferred off-site).
- Report waste treated on-site in Table C with an appropriate management method²³, for example chemical treatment would be “CT” and biological treatment “BT”.
- Waste in Tables B and Table C should be coded using EWC codes relating to the industry sector the material arises from. For example, sludges from oil refining will be coded 05 01 xx. Please see the accompanying European Waste Catalogue Guidance document for more details.
- Report the outputs from treatment in Table D using an appropriate management code for how the wastes will be managed at the next site. For example, wastes sent off-site for landfill should be “LF” (landfilled).
- Waste outputs from the treatment of waste on-site should be reported as a Chapter 19 EWC code. Please see the accompanying European Waste Catalogue Guidance document for more details.

²³ See Section 3.8 for a full list of management methods in Table C

4.12 Mobile plant licences (MPL)

There are several possible purposes of a Mobile Plant Licence (MPL) a few of these purposes are covered within the sector guidance above. If in any doubt about the reporting of your waste activities, please contact waste.data@sepa.org.uk or 01786457700. In general:

- If a MPL has been approved to operate on more than one location within the relevant reporting period, ideally record in the site name and local authority (from the Site Specific Working Plan) in addition to the waste description in the “Description of Waste” column in Table B, C and D.
- Table B should be completed, as Section 3.7, only for waste imported onto the specific site during the reporting period for ‘TR’ (treatment) by the MPL. Table B should not report materials arising on the site. For example, a plant for the in-situ treatment of contaminated soils for remediation would not record the contaminated soils excavated on the specific site which the MPL is operating on in Table B.
- Table C should record all the wastes imported onto the specific site intended for treatment by the MPL on site. The management method reported for on-site treatment of a waste should reflect the predominant method used. Examples of management methods include:
 - ‘BT’ (biological treatment): the bioremediation of contaminated materials, substances or products by biopiles, windrows, bioventing, phytoremediation.
 - ‘CT’ (chemical treatment): lime stabilisation of sludge, the addition of substances for oxidation and reduction of contaminated materials, substances or products, for de-chlorinisation of wastes.
 - ‘PT’ (physical treatment): for dewatering of waste muds, sludges, soils and dredging, for soil washing, for screening wastes, for air sparging of waste soils contaminated wastes.
- Table D should report any waste handled by the MPL leaving the site, such as residual contaminated soils going to a ‘LF’ landfill or wastes going to an exempt site. Note that the waste EWC code reported in Table B/C may change post-treatment in accordance to SEPA’s guidance on using the EWC to code waste guidance

4.13 Multiple activity sites

If more than one type of waste management activity is carried out at your site under a single licence/permit (e.g. landfill and composting), you should submit one return that reports all of the wastes managed on-site. The licensed/permited site return form should be used to distinguish each activity by reporting in the correct table and management method codes.

If you need to report more than one type of activity in the return form, please ensure you read through each appropriate part of Section 4 of this guidance.

A straightforward example of reporting for a combined landfill and composting site is given below:

- Mixed municipal waste landfilled directly (without treatment) should be reported as “LF” (landfilled) in Table B. Report any landfill leachate sent off-site for treatment in Table D (see Section 4.6).
- Green waste for composting should be reported in Table B with a management method of “TR” (treated on-site). In Table C report the total quantity of waste composted as “CP”. Report the waste outputs from composting in Table D, for further guidance on compost waste outputs please see Section 4.3

5 How we use your information

The information submitted in the licensed/permitted site return form belongs to the site operator and it is your responsibility to submit accurate information. SEPA uses the information from your site return form to assess compliance with your licence conditions, and to:

- support the delivery of Scotland's Zero Waste Plan;
- inform decisions on sustainable waste management;
- monitor trends in waste management throughout Scotland;
- meet National and European waste statistics reporting requirements.
- assist Scottish Landfill Tax compliance work.

A summary version of the information in your site return form will be held in the public registers maintained by SEPA. This summary will contain:

- licence number;
- site name;
- year and quarter;
- EWC code and description of waste;
- tonnages for both inputs (Table B) and outputs (Table D).

You may apply for the information in your site return form to be treated as commercially confidential. If SEPA determines that the information is commercially confidential (i.e. that its inclusion in the register would prejudice your commercial interests to an unreasonable degree) it will be excluded from the public register for at least four years. If we determine that the information is not commercially confidential, then you will have the right to appeal against our determination to the Scottish Ministers and the information will not be placed on the public register, unless our decision that it is not commercially confidential is confirmed.

SEPA as a public authority is subject to the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004, meaning we have a duty to make any information held by SEPA available on request and must apply a presumption in favour of disclosure except when there are grounds under the exemptions and exceptions to withhold the information. Please note that all information submitted to SEPA is subject to the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004. Please note that should a request for information include a request for waste data which is excluded from the public register because SEPA has agreed it is commercially confidential then the Access to Information team will still need to consider whether we are required to make it available under this legislation and will follow their standard third party feedback process with you.

Further details on Access to Information are available on the SEPA website:

www.sepa.org.uk/about-us/access-to-information/

6 Contacting SEPA

If you need help with completing the form or have any questions about your licensed/permitted site returns, please contact SEPA's Data Unit by email: waste.data@sepa.org.uk, or by telephoning 01786 457700 and asking to speak to a member of the Data Unit.

7 List of acronyms

AD	Anaerobic digestion
AHVLA	Animal Health and Veterinary Laboratories Agency
BT	Biological treatment
CA	Civic amenity
CLO	Compost like output
CT	Chemical treatment
CP	Composted
CS	Crushed and screened
IVC	In-vessel composting
ELV	End-of-life vehicles
ELV-ATF	End-of-life vehicle authorized treatment facility
EN	England
EU	European Union
EWC	European Waste Catalogue
IBA	Incinerator bottom ash
IN	Incinerated
IVC	In-vessel composting
LF	Landfilled
MBT	Mechanical biological treatment
MRF	Materials recovery facility
NI	Northern Ireland
OT	Other treatment
PPC	Pollution Prevention and Control
PT	Physical treatment
RC	Recycled
RDF	Refuse derived fuel
SEPA	Scottish Environment Protection Agency
SO	Sent off-site
TF	Transferred off-site
TR	Treated on-site
UK	United Kingdom
WA	Wales
WML	Waste Management Licence
WEEE	Waste electrical and electronic equipment
WID	Waste Incineration Directive
WSA	Waste strategy area

Appendix 1 List of geographical area codes

The table below lists the geographical areas that are used to classify the **geographic origin (Table B)** or **geographic destination (Table D)** of waste. These classifiers can also be viewed in the “Form Data” tab of the return form.

Code	Geographical area	Code	Geographical area
AB	Argyll and Bute	OR	Orkney Islands
AC	Aberdeen	PK	Perth and Kinross
AN	Angus	RE	Renfrewshire
AS	Aberdeenshire	SA	South Ayrshire
CE	Edinburgh	SB	Scottish Borders
CG	Glasgow	SC	Scotland
CL	Clackmannanshire	SE	South East Scotland
DC	Dundee	SH	Shetland Islands
DG	Dumfries and Galloway	SL	South Lanarkshire
EA	East Ayrshire	ST	Stirling
ED	East Dunbartonshire	SW	South West Scotland
EL	East Lothian	WA	Wales
EN	England	WD	West Dunbartonshire
ER	East Renfrewshire	WI	Western Isles
EU	Europe (outwith UK)	WL	West Lothian
FA	Falkirk	WSA1	Orkney and Shetland
FI	Fife	WSA2	Western Isles (Eilean Siar)
HIG	Highlands, Islands and Grampian	WSA3	Highland
HL	Highland	WSA4	Moray, City of Aberdeen and Aberdeenshire
IN	Inverclyde	WSA5	City of Dundee, Angus and Perth and Kinross
ML	Midlothian	WSA6	Stirling, Clackmannanshire and Falkirk
MO	Moray	WSA7	Fife
NA	North Ayrshire	WSA8	City of Edinburgh, East and West Lothian, Midlothian and Scottish borders
NI	Northern Ireland	WSA9	North, East and South Ayrshire, Dumfries and Galloway
NL	North Lanarkshire	WSA10	Inverclyde, Renfrew and East Renfrew, Glasgow, North and South Lanarkshire, East and West Dunbartonshire
OEU	Outwith Europe		
OF	Offshore	WSA11	Argyll and Bute

Appendix 2 List of conversion factors to report waste in tonnes

Standard volume to weight conversions used in the return form

In the licensed/permitted site return form all units of measurement must be converted to tonnes before we can upload data onto our system. The return form contains two standard conversions from a liquid (volume) measure to a tonnage measure:

- Litres or L to Tonnes – divide by 1000 e.g. 10 litres / 1000 = 0.01 tonnes
- Gallons or G to Tonnes – divide by 222.3 e.g. 10 gallons / 222.3 = 0.045 tonnes

These conversion factors are carried out automatically in the form using the standard density factors above. These factors can also be viewed in the form data tab.

If the liquid wastes you manage have different density factors please carry out your own conversion outwith the return form and enter the data as tonnes in the return form. Please also specify in Section A.11 what conversion you have used.

Common waste types and average weights in tonnes

Waste type	Unit	Tonnes
Cars	1	1.14
Double decker bus	1	7.8
Single decker bus	1	5.8
Fridges	1	0.05
Lead acid batteries	1	0.02
Lead acid batteries	50	1
Gas cylinders	1	0.125
Oily rags and waste	205 litre drum	0.025 - 0.030 per drum
Chlorinated solvents	1000 litres	1.25
Fluorescent tubes	100	0.02
Monitors	1	0.0125
Computer base units	1	0.0105
Printers	1	0.010
Scanners	1	0.003
Fax	1	0.01
Laptops	1	0.05
Oil (Generator)	1 litre	0.001
Cats and dogs	1	0.0013
Horse	1	0.6

The material breakdown of an average passenger car

Material Breakdown	Average weight (Tonnes)
Whole cars	1.14
Car parts	
Car shells	0.87
Ferrous metal	0.78
Light non-ferrous metal	0.07
Heavy non-ferrous metal	0.02
Electrical/electronics	0.01
Fluids	0.02
Plastics	0.10
Carpet	0.00
Process polymers	0.01
Four tyres	0.04
Rubber	0.02
Glass	0.03
Battery	0.01
Catalytic convertor	0.04
Other	0.02