POLICY NOTE

THE DIGITAL WASTE TRACKING (SCOTLAND) REGULATIONS 2026

SSI 2026/145

The above instrument was made in exercise of the powers conferred by sections 34CA(1), (2), (3), (6), (7), (8), (9), (10) and 34CB(1), (2), (3), (5), (6) and (7) of the Environmental Protection Act 1990. The instrument is subject to the affirmative procedure.

Summary Box

This instrument establishes a single, mandatory digital system for recording information on all types of controlled waste. The Digital Waste Tracking system is being delivered on a phased basis in all four nations of the United Kingdom. This instrument introduces the first phase in Scotland, and will apply to waste received at facilities conducting certain waste activities.

The new system will replace paper-based and inconsistent systems with a streamlined digital service, reducing opportunities for waste crime and improving compliance. It will enable faster, data driven enforcement, and support fairer competition and stronger environmental performance through better tracking and oversight.

Policy Objectives

Existing waste data regulations, and supporting digital infrastructure in the UK, do not enable waste to be easily and consistently tracked from the point of production to end fate. Large amounts of data are either not collected or not collated centrally, in multiple formats and managed by multiple parties. There are separate services for household waste, commercial waste, hazardous waste and international waste shipments. The overall picture is of a fragmented set of systems that do not interact.

The lack of a central digital service for recording waste information presents several problems. There is opportunity to commit waste crime, as waste cannot be tracked or is easily misclassified. Regulators do not have sufficient up-to-date information to allow the efficient and effective regulation of waste. Policymakers do not have sufficient data to monitor the effectiveness of interventions and identify opportunities to move towards a circular economy. Industry lacks information to support innovation, reduce costs, and ensure they comply with their duty of care.

In order to move towards a more circular economy, and effectively regulate and manage waste, the single digital waste tracking system will transform the way that waste is regulated and provide the information that regulators need to prioritise regulatory activities, tackle waste crime and support a shift to a circular economy. The key objectives are to:

- Improve the quality, accuracy accessibility and usability of waste data
- Integrate and simplify recording of waste, bringing together separate systems covering commercial, household, and hazardous waste.
- Reduce waste crime
- Ensure that waste data support government policies and regulatory activities.

The new digital waste tracking system is being delivered on a phased basis in all four UK nations. The Digital Waste Tracking (Scotland) Regulations 2026 ("the 2026 Regulations")

introduce the first phase, which will commence in January 2027 in Scotland (the equivalent phase one regulations will commence in October 2026 in England, Wales and Northern Ireland). Later phases of the digital waste tracking system will apply to all waste movements and transfers, and will be introduced in future Regulations.

The first phase will apply to all waste received at permitted facilities carrying out a waste activity. Local authorities will not need to track household waste collections from individual houses or collection rounds, but this waste will be tracked from the point at which the waste arrives at a receiving site. Waste received at household waste and recycling centres (HWRCs) will also be excluded from the digital system.

The UK Government Department of Environment, Food and Rural Affairs (Defra) will operate the new digital waste tracking system on behalf of all nations, under the terms of a Memorandum of Understanding between the four nations of the UK. Scottish Ministers are named as the 'designated person' in the 2026 Regulations and therefore assume the functions of the digital system operator. Agency arrangements will be established by means of an order under section 93 of the Scotland Act 1998 to enable relevant functions for operating the digital system to be exercised by the Defra Secretary of State.

As some individuals may be digitally excluded, for example due to religious beliefs or lack of digital connectivity, digitally excluded persons will be exempted from the use of the Digital Waste Tracking System. They will instead be required to create written records and submit information via a non-digital route to SEPA on quarterly basis.

SEPA will be the enforcing body for the digital waste tracking system. Offences which are created under the 2026 Regulations will be added to the "relevant offences" in the Environmental Regulation (Enforcement Measures) (Scotland) Order 2015 in advance of the 2026 Regulations coming into force, providing SEPA with the relevant powers to impose civil sanctions in relation to any offences under the 2026 Regulations.

There are also provisions incorporated relating to offences by bodies corporate and offences by Scottish partnerships, or unincorporated associations, setting out the circumstances in which individuals of such an entity may also be guilty of the offence in addition to that entity. Similar offences will also be reflected in the equivalent regulations of the other three nations of the UK, and enforced by the equivalent regulator.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

"In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 ("the Act"), the Scottish Ministers certify that, in their view, The Digital Waste Tracking (Scotland) Regulations 2026 are compatible with the UNCRC requirements as defined by section 1(2) of the Act."

EU Alignment Consideration
The EU Waste Framework Directive (Directive 2008/98/EC) was amended by Directive (EU) 2018/851 to require EU member states to set up a digital registry for hazardous waste to record the data on hazardous waste which persons carrying out authorised waste management activities were required to record, covering its quantity, origin, treatment, and destination. Separately, Regulation (EU) 2019/1021 on persistent organic pollutants required member states to ensure that the control and traceability of waste containing persistent organic pollutants (POPs) is in line with the requirements in the Waste Framework Directive on hazardous waste.

The EU is currently developing its own digital waste tracking systems for exports (the Digital Waste Shipment System or DIWASS). The digitalisation of waste shipment procedures is one of the key objectives of the Regulation (EU) 2024/1157 of the European Parliament and of the Council on shipments of waste which was adopted by the EU in April 2024. Under the new EU system Operators who are exporting waste to countries within or via the EU will be required to submit information from May 2026. This will directly apply to exporters in Northern Ireland and will be available for movements between Scotland and the EU at some point in the future. These Regulations will help to ensure that digital waste tracking in Scotland makes progress in a similar way to EU developments.

Consultation
A formal four-nation public consultation was conducted from January 2022 to April 2022 to present and seek views on accessing the data on the waste tracking system, fees and charges, exemptions and alternative requirements for digitally excluded persons, and offences and sanctions. A total of 713 responses to the consultation were received, and a four-nations Government Response published in October 2023. The feedback was used to review and refine the proposals and shape the digital design of the waste tracking service.

A Waste Tracking User Panel (1200 stakeholders with 450 operating across Scotland) was also consulted throughout the process of considering and developing a prototype system for digital waste tracking. This panel included a range of business stakeholders from across the waste sector, as well as wider sectors. Engagement with the user panel took place through questionnaires, surveys, interviews, user research workshops and discussions, and written feedback as well as usability testing of prototypes.

Impact Assessments
The following impact assessments have been completed to evaluate the likely impacts of the policy.

- A Partial Business and Regulatory Impact Assessment was published on 21 January 2022. A Final Business and Regulatory Impact Assessment (BRIA) has been completed following consultation feedback and will be published to coincide with the laying of this instrument, .
- An Equality Impact Assessment (EQIA).
- An Island Communities Impact Screening Assessment (ICIA).
- A Child Rights and Wellbeing Impact Assessment (CRWIA) and will be published to coincide with the laying of this instrument.
- A Strategic Environmental Assessment (SEA) pre-screening was conducted in 2021 which concluded that the policy is largely focused on replacing paper-based and multiple IT services an SEA was not required.

- A Fairer Scotland Duty Assessment (FSDA) was considered in 2021 which concluded that there are not likely to be socio-economic inequality issues, or opportunities to reduce inequalities arising from the implementation of a digital waste tracking system in Scotland, and therefore an FSDA was not required.

Financial Effects

A Final Business and Regulatory Impact Assessment (BRIA) has been completed for this policy and will be published alongside Regulations.

The Net Present Value (NPV) of a Digital Waste Tracking service for all waste is estimated to be £15.0m over a 15 year period (2026-2040) in Scotland. This does not include the non-monetised benefits and costs.

Scottish Government
Environment and Forestry Directorate

January 2026