Draft Regulations laid before the Scottish Parliament under section 160A(2) of the Environmental Protection Act 1990, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2026 No.

ENVIRONMENTAL PROTECTION

WASTE

The Digital Waste Tracking (Scotland) Regulations 2026

Made - - - -	*2026*
Coming into force - -	*1st January 2027*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 34CA(1), (2), (3), (6), (7), (8) and (9) and 34CB(1), (2), (3), (5) and (6) of the Environmental Protection Act 1990(**a**) and all other powers enabling them to do so.

In accordance with section 160A(2) of that Act(**b**), a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

PART 1
General

Citation and commencement

1. These Regulations may be cited as the Digital Waste Tracking (Scotland) Regulations 2026 and come into force on 1 January 2027.

Interpretation

2. In these Regulations—

"the 1990 Act" means the Environmental Protection Act 1990,

(**a**) 1990 c. 43. Sections 34CA and 34CB were inserted by section 58(2) of the Environment Act 2021 (c. 30) and section 34CA(7) was amended by S.I. 2023/1424. The Scottish Ministers are the relevant national authority in relation to Scotland for the purposes of section 34CA(1); see section 34CA(12) for the definition of "relevant national authority".

(**b**) Section 160A was inserted by section 63(2) of the Environment Act 2021 (c. 30) and relevantly amended by section 58(3) of that Act.

"the 2018 Regulations" means the Environmental Authorisations (Scotland) Regulations 2018(**a**),

"compliance notice" has the meaning given in regulation 18(1),

"designated person" means the person designated under regulation 3(1),

"digital waste record" means an electronic record created using software that has been approved by the designated person in accordance with regulation 3(3),

"digital waste record number" has the meaning given in regulation 3(4)(a),

"digital waste tracking system" has the meaning given in regulation 3(2),

"digital waste tracking system fee" means the fee payable in accordance with regulation 5,

"digitally excluded number" means the unique identifying number assigned to a digitally excluded operator by—

(a) SEPA in accordance with regulation 9(2), or

(b) another person in accordance with any provision made under article 5G(6) of the Waste and Contaminated Land (Northern Ireland) Order 1997(**b**) or section 34C of the 1990 Act in relation to England and Wales,

"digitally excluded operator" has the meaning given in regulation 8(1)(a),

"end of the quarter" means one of the following days, being the end of a quarter—

(a) 31 March,

(b) 30 June,

(c) 30 September,

(d) 31 December,

"enforcement cost recovery notice" has the meaning given in regulation 19(1),

"hazardous waste" has the meaning given in regulation 2(1) of the 2018 Regulations(**c**),

"operator" means the person authorised by permit under the 2018 Regulations to carry on a waste activity at a permitted facility,

"permitted facility" means a place at which the operator carries on a waste activity,

"quarter" means any period of three months ending on 31 March, 30 June, 30 September or 31 December,

"relevant individual" means

(a) in relation to a body corporate—

(i) a director, member of the committee of management, chief executive, manager, secretary or similar officer of the body, or a person purporting to act in any such capacity,

(ii) where the affairs are managed by its members, a member,

(b) in relation to a Scottish partnership, a partner,

(**a**) S.S.I. 2018/219, as amended by S.S.I. 2019/26, S.S.I. 2023/374 and S.S.I. 2025/165.
(**b**) S.I. 1997/2778 (N.I. 19). Article 5G was inserted by section 59(2) of the Environment Act 2021 (c. 30).
(**c**) Regulation 2(1) was relevantly amended by S.S.I. 2025/165.

(c) in relation to an unincorporated association other than a Scottish partnership, a person who is concerned in the management or control of the association,

"SEPA" means the Scottish Environment Protection Agency,

"specified information" means the information specified in Part 2 of schedule 1,

"specified steps" means those steps specified in regulation 4(4),

"waste activity" means an activity which falls within paragraph (a) of the definition of "waste management activity" in regulation 4 of the 2018 Regulations(**a**),

"working day" means any day which is not—

(a) a Saturday or Sunday,

(b) Easter Monday, or

(c) a bank holiday in Scotland under the Banking and Financial Dealings Act 1971(**b**).

PART 2

The digital waste tracking system

Designated person and the digital waste tracking system

3.—(1) The Scottish Ministers are the designated person for the purposes of section 34CA(7) of the 1990 Act.

(2) The designated person must establish, maintain and operate an electronic system ("the digital waste tracking system") for the purpose of tracking controlled waste(**c**).

(3) The functions in paragraph (2) include (but are not limited to) the approval of software.

(4) Subject to paragraph (5), the designated person must ensure that—

(a) a unique identifying number is assigned to a digital waste record ("digital waste record number") when specified information in the digital waste record is entered into the digital waste tracking system,

(b) the digital waste record number is sent to the operator who recorded the specified information in the digital waste record as soon as possible after the digital waste record number is assigned.

(5) If the operator has recorded specified information in a digital waste record but has not paid the digital waste tracking system fee in accordance with regulation 5(2), the designated person may withhold the entry of the specified information into the digital waste tracking system.

Entry of specified information into the digital waste tracking system by operator of permitted facility

4.—(1) This regulation applies when the operator receives controlled waste at the permitted facility (but see paragraph (2)).

(2) This regulation does not apply if the permitted facility is a place provided by a waste disposal authority under section 53(1)(a) of the 1990 Act as a place at which to deposit waste.

(**a**) Regulation 4 was relevantly amended by S.S.I. 2025/165.
(**b**) 1971 c. 80, relevantly amended by section 1 of the St Andrew's Day Bank Holiday (Scotland) Act 2007 (asp 2).
(**c**) See section 75(4) of the 1990 Act for the definition of "controlled waste".

(3) The operator must comply with the steps specified in paragraph (4) ("specified steps") for each load of controlled waste received at the permitted facility by the deadline specified in paragraph (6).

(4) The specified steps are to—

(a) record in a digital waste record the specified information, and

(b) check that the specified information in the digital waste record has been entered into the digital waste tracking system.

(5) For the purposes of paragraph (4)(b), the requirement to check—

(a) is satisfied if the operator receives the digital waste record number for the digital waste record in accordance with regulation 3(4)(b),

(b) is not satisfied if the operator has not received that digital waste record number due to a failure by the operator to—

(i) pay the digital waste tracking fee in accordance with regulation 5(2), or

(ii) having received a digital message indicating an error, investigate and correct any error with the digital waste record or any error or omission in the specified information recorded in that digital waste record.

(6) The deadline for completing the specified steps is the end of the second working day after the day on which the load of controlled waste is received by the operator.

Digital waste tracking system fee

5.—(1) The digital waste tracking system fee is £26.

(2) The operator must pay the digital waste tracking system fee to the designated person on the first occasion that the operator's obligation to comply with the specified steps under regulation 4(3) arises and then on each anniversary of that occasion.

Outage preventing entry of specified information

6.—(1) In the event of an outage, the operator must follow the steps in paragraph (2).

(2) The steps are to—

(a) unless the operator has received an outage notification, notify SEPA of the outage as soon as reasonably practicable,

(b) make a written record of the specified information within the deadline specified in regulation 4(6),

(c) within 7 days beginning with the day after the day the outage is resolved, ensure the specified information recorded in a written record under sub-paragraph (b) is entered into the digital waste tracking system in accordance with the specified steps.

(3) The operator—

(a) may make the written record required under paragraph (2)(b) in electronic form if the operator is able to save the record in a manner that can be easily found and retrieved,

(b) must, until such time as the step described in paragraph (2)(c) is completed—

(i) retain the written record made under paragraph (2)(b),

(ii) if requested to do so, make the written record available to SEPA as soon as reasonably practicable after the request is made.

(4) In this regulation—

(a) "outage" means circumstances caused by factors beyond control of the operator of the permitted facility that prevent the entry of the specified information into the digital waste tracking system by the deadline specified in regulation 4(6),

(b) "outage notification" means a communication informing users of the digital waste tracking system that the system is unavailable.

Correction of digital waste record

7.—(1) This regulation applies where—

(a) the operator discovers they have made an error in a digital waste record, and

(b) in consequence of such an error, incorrect information about controlled waste is entered into the digital waste tracking system.

(2) The operator must ensure the correct information is entered into the digital waste tracking system in accordance with the specified steps as soon as reasonably practicable and, in any event, within one month of the date on which the operator becomes aware of the error.

PART 3

Digitally excluded persons

Written record of specified information by digitally excluded operator

8.—(1) This regulation applies when—

(a) the operator is a digitally excluded person(**a**) ("digitally excluded operator"), and

(b) the digitally excluded operator receives controlled waste at the permitted facility (but see paragraph (2)).

(2) This regulation does not apply if the permitted facility is a place provided by a waste disposal authority under section 53(1)(a) of the 1990 Act as a place at which to deposit waste.

(3) The digitally excluded operator—

(a) is exempt from the requirements in regulations 4 to 7,

(b) must—

(i) make a written record of the specified information about each load of controlled waste received at the permitted facility by the deadline specified in paragraph (4),

(ii) include in the written record their digitally excluded number.

(4) The deadline for making the written record is the end of the second working day after the day on which the load of controlled waste is received by the digitally excluded operator.

Application for digitally excluded number

9.—(1) A digitally excluded operator whose principal place of business is in Scotland must apply to SEPA for a digitally excluded number.

(2) On receiving an application under paragraph (1), SEPA must—

(a) assign the applicant a digitally excluded number,

(b) inform the applicant of the digitally excluded number assigned to them.

(**a**) See section 34CA(12) of the 1990 Act for the meaning of "digitally excluded person".

Ceasing to be a digitally excluded person

10.—(1) If an operator to whom a digitally excluded number is assigned under regulation 9(2)(a) ceases to be a digitally excluded person, that operator must give written notice of the fact to SEPA.

(2) A notice under paragraph (1) must be given as soon as reasonably practicable after the operator ceases to be a digitally excluded person.

(3) An operator who gives notice under paragraph (1)—

(a) continues to be, for a period of 28 days beginning with the date of the notice—

(i) exempt from the requirements in regulations 4 to 7 in accordance with regulation 8(3)(a), and

(ii) subject to the requirements in regulation 8(3)(b),

(b) on the expiry of the period of 28 days beginning with the date of the notice, is no longer—

(i) exempt from the requirements in regulations 4 to 7, or

(ii) subject to the requirements in regulation 8(3)(b).

List of digitally excluded operators

11. SEPA must—

(a) maintain a list of digitally excluded operators to whom SEPA has assigned a digitally excluded number under regulation 9(2),

(b) as soon as reasonably practicable after the expiry of the period of 28 days referred to in regulation 10(3)(b), remove from the list any operator who has ceased to be a digitally excluded person.

Retention and making available written records

12. A written record made under regulation 8(3)(b)(i) must—

(a) be retained by the operator for at least 3 years beginning with the date on which the record is made,

(b) if requested by SEPA, be made available by the operator to SEPA as soon as reasonably practicable after the request is made.

PART 4

Monitoring

Monitoring functions

13. SEPA(**a**) must monitor compliance with these Regulations.

Recording of information by SEPA

14. SEPA may enter any information contained in a written record and made available to SEPA under Parts 2 or 3 of these Regulations into the digital waste tracking system.

(**a**) See section 108(4) of the Environment Act 1995 (c. 25) as it extends to Scotland for SEPA's powers to authorise a person to monitor compliance. Section 108 has been relevantly amended by section 46(2) and paragraphs 5(3) and 43(10) of schedule 3 of the Regulatory Reform (Scotland) Act 2014 (asp 3), and S.S.I. 2025/165.

PART 5

Offences, compliance notices and enforcement cost recovery notices

Chapter 1

Offences

Offences

15.—(1) A person who fails to comply with any of the provisions specified in paragraph (2) commits an offence.

(2) The provisions are—

(a) regulation 4(3) (comply with specified steps),

(b) regulation 6(2)(a) (notify of outage),

(c) regulation 6(2)(b) (make a written record during outage),

(d) regulation 6(2)(c) (written record into digital waste tracking system),

(e) regulation 6(3)(b) (retain and make available outage written record),

(f) regulation 7(2) (correction of digital waste record),

(g) regulation 8(3)(b)(i) (make a written record),

(h) regulation 8(3)(b)(ii) (record digitally excluded number in written record),

(i) regulation 9(1) (application for digitally excluded number),

(j) regulation 10(1) (notice of ceasing to be a digitally excluded person),

(k) regulation 10(2) (deadline for giving notice),

(l) regulation 12 (retain and make available written record).

(3) A person who fails to comply with a compliance notice imposed under regulation 18 commits an offence.

(4) A person commits an offence if the person—

(a) makes a statement which that person knows to be false or misleading in a material particular, or recklessly makes a statement which is false or misleading in a material particular, if the statement is made in purported compliance with a requirement imposed by or under these Regulations,

(b) intentionally makes a false entry in any record of information required to be made, kept or entered into the digital waste tracking system in compliance with a requirement imposed by or under these Regulations, or

(c) provides any information to SEPA in connection with SEPA's functions under these Regulations which that person knows to be false or misleading in a material particular, or recklessly provides information which is false or misleading in a material particular.

Offences: supplementary

16.—(1) Where—

(a) an offence under these Regulations has been committed by a body corporate, or a Scottish partnership or other unincorporated association, and

(b) it is proved that the offence was committed with the consent or connivance of, or was attributable to any neglect on the part of—

(i) a relevant individual, or

(ii) an individual purporting to act in the capacity of a relevant individual,

the individual as well as the body corporate, Scottish partnership or unincorporated association commits an offence and is liable to be proceeded against and punished accordingly.

(2) If an offence committed by a person under these Regulations is due to the act or default of some other person, that other person is also guilty of the offence and liable to be proceeded against and punished accordingly, whether or not proceedings for the offence are taken against the first-mentioned person.

Penalties for offences

17. An offence under regulation 15 or 16 is punishable—

(a) on conviction on indictment, by a fine,

(b) on summary conviction, by a fine not exceeding the statutory maximum.

Chapter 2

Compliance notices and enforcement cost recovery notices

Compliance notices

18.—(1) Where SEPA is satisfied on the balance of probabilities that a person has contravened a requirement specified in paragraph (2) ("a relevant requirement"), SEPA may, in relation to that contravention, impose on that person a compliance notice in accordance with this regulation ("compliance notice").

(2) The requirements are—

(a) regulation (4)(3) (comply with specified steps),

(b) regulation 6(2)(a) (notify of outage),

(c) regulation 6(2)(b) (make a written record during outage),

(d) regulation 6(2)(c) (written record into digital waste tracking system),

(e) regulation 6(3)(b) (retain and make available outage written record),

(f) regulation 7(2) (correction of digital waste record),

(g) regulation 8(3)(b)(i) (make a written record),

(h) regulation 8(3)(b)(ii) (record digitally excluded number in written record),

(i) regulation 9(1) (application for digitally excluded number),

(j) regulation 10(1) (notice of ceasing to be digitally excluded person),

(k) regulation 10(2) (deadline for giving notice),

(l) regulation 12 (retain and make available written record).

(3) Where SEPA is satisfied on the balance of probabilities that—

(a) a relevant requirement has been contravened by a body corporate, a Scottish partnership or other unincorporated association, and

(b) the contravention occurred with the consent or connivance of, or was attributable to any neglect on the part of—

(i) a relevant individual, or

(ii) an individual purporting to act in the capacity of a relevant individual,

SEPA may impose a compliance notice on that individual as well as the body corporate, Scottish partnership or other unincorporated association.

(4) If SEPA is satisfied, on the balance of probabilities, that the contravention of a relevant requirement by a person is due to the act or default of some other person, SEPA may also impose a compliance notice on that other person, whether or not such a compliance notice is imposed on the first-mentioned person.

(5) Subject to paragraph (6), a compliance notice may not be imposed on a person on more than one occasion in relation to the same contravention of these Regulations, unless the contravention is a continuing act or omission.

(6) Paragraph (5) does not prevent another compliance notice being imposed on a person under this regulation if any earlier compliance notice imposed on that person in relation to the same act or omission has first been withdrawn.

(7) Where contravention of a requirement is a criminal offence under these Regulations, SEPA may not impose a compliance notice on a person for contravention of that requirement if SEPA is satisfied on the balance of probabilities that the person would not, by reason of any defence, be liable to be convicted of that offence.

(8) A compliance notice must contain information as to—

(a) the grounds for imposing the notice,

(b) what steps the person receiving the notice must take and the period within which those steps must be completed,

(c) the right of appeal under regulation 21(1), and

(d) the consequences of failing to comply with the notice.

Enforcement cost recovery notices

19.—(1) SEPA may serve an enforcement cost recovery notice ("enforcement cost recovery notice") on a person on whom a compliance notice has been imposed requiring that person to pay the costs incurred by SEPA in relation to the imposition of that compliance notice up to the time of its imposition.

(2) The costs referred to in paragraph (1) include, in particular—

(a) investigation costs,

(b) administration costs,

(c) costs of obtaining expert advice (including legal advice).

(3) The enforcement cost recovery notice must specify—

(a) the amount required to be paid,

(b) how payment must be made,

(c) the period within which payment must be made, which must not be less than 28 days beginning with the date on which the notice is served,

(d) the grounds for serving the enforcement cost recovery notice,

(e) the right of appeal under regulation 21(2), and

(f) the consequences of failing to comply with the enforcement cost recovery notice in the specified period.

(4) A person on whom the enforcement cost recovery notice is served may require SEPA to provide a detailed breakdown of the amount.

(5) SEPA may recover as a civil debt any costs required to be paid under an enforcement cost recovery notice, and the amount is recoverable as if it were payable under an extract registered decree arbitral bearing a warrant for execution issued by a sheriff or any sheriffdom.

Withdrawing or amending a notice

20. SEPA may at any time in writing—

(a) withdraw a compliance notice,

(b) amend the steps specified in a compliance notice so as to reduce the amount of work necessary to comply with the notice,

(c) withdraw an enforcement cost recovery notice,

(d) reduce the amount specified in an enforcement cost recovery notice,

(e) vary an enforcement cost recovery notice so as to extend the time for payment of the notice.

PART 6

Appeals

Right of appeal

21.—(1) A person on whom a compliance notice has been imposed by SEPA under regulation 18 may appeal to the Scottish Ministers against the imposition of that notice.

(2) A person to whom an enforcement cost recovery notice has been issued under regulation 19 may appeal to the Scottish Ministers against a decision of SEPA—

(a) to impose the requirement to pay costs, or

(b) as to the amount required to be paid in respect of those costs.

(3) Schedule 2 has effect.

PART 7

Supplementary

Access to information

22. The designated person must allow SEPA access to information entered in the digital waste tracking system for the purpose of facilitating the discharge of any of SEPA's functions under these Regulations.

Information sharing

23.—(1) Any information held by the designated person or SEPA under these Regulations may be shared with a body listed in paragraph (2) for the purposes set out in paragraph (3).

(2) The bodies are—

(a) a responsible authority,

(b) a public authority,

(c) a competent authority,

(d) the scheme administrator.

(3) The purposes are—

(a) for a responsible authority, enforcement functions relating to the electronic tracking of waste,

(b) for a public authority, functions relating to the prevention or management of waste or waste related crime,

(c) for a competent authority, the law enforcement purposes,

(d) for the scheme administrator, functions conferred on it by the 2024 Regulations.

(4) In this regulation—

"the 2018 Act" means the Data Protection Act 2018(**a**),

"the 2024 Regulations" means the Producer Responsibility Obligations (Packaging and Packaging Waste) Regulations 2024(**b**),

"competent authority" has the same meaning as in section 30(1) of the 2018 Act,

"the law enforcement purposes" has the same meaning as in section 31 of the 2018 Act,

"public authority" has the same meaning as in section 30(1) of the 2018 Act,

"responsible authority" means—

(a) the Environment Agency,

(b) the Natural Resources Body for Wales,

(c) SEPA, or

(d) the Department of Agriculture, Environment and Rural Affairs in Northern Ireland,

"the scheme administrator" means the person appointed pursuant to regulation 58 of the 2024 Regulations.

Name
A member of the Scottish Government

St Andrews House
Edinburgh
Date

(**a**) 2018 c. 12.
(**b**) S.I. 2024/1332, as relevantly amended by S.I. 2025/1369.

SCHEDULES

SCHEDULE 1

Regulation 2

Specified information

PART 1

Interpretation

1. For the purposes of this schedule—

"the 2011 Regulations" means the Waste (England and Wales) Regulations 2011(**a**),

"broker or dealer authorisation number" means the number associated with the authorisation of a person authorised to act as a broker or dealer under the 2018 Regulations,

"broker or dealer registration number" means the number associated with the registration issued to a person registered as a broker or dealer under the 2011 Regulations,

"carrier registration number" means the unique number on the certificate of registration issued to a person registered as a carrier of controlled waste under the 2011 Regulations,

"consignment note" means, in relation to hazardous waste, the note set out in schedule 1 (form of consignment note and form of schedule) of the 1996 Regulations(**b**) or a note in a form to substantially similar effect, and giving at any time the details required by the 1996 Regulations to be shown in respect of that consignment (including, where the consignment is one in a succession of consignments, any details required to be shown in respect of other consignments in the succession),

"D code" means the code listed in numerical order in Annex 1 to the Waste Framework Directive(**c**)that describes the waste activity to be applied to controlled waste,

"PCTW" has the meaning given in paragraph 1 of schedule 23 of the Environmental Authorisations (Scotland) Amendment Regulations 2025(**d**),

"the POPs Regulation" means Regulation (EU) 2019/1021 of the European Parliament and of the Council on persistent organic pollutants(**e**),

"R code" means the code listed in numerical order in Annex 2 to the Waste Framework Directive that describes the waste activity to be applied to controlled waste,

"transporter authorisation number" means—

(a) the unique number on a registration under the 2018 Regulations that authorises the collection and transport of controlled waste on a professional basis, or

(b) until 1 April 2027, the registration number of a PCTW,

(**a**) S.I. 2011/988; relevant amending instruments are S.I. 2013/755 and S.I. 2025/296.
(**b**) Schedule 1 was relevantly amended by S.S.I. 2004/112.
(**c**) See section 75(1A) of the 1990 Act, as read with section 75A of that Act, for the meaning of "the Waste Framework Directive".
(**d**) S.S.I. 2025/165.
(**e**) EUR 2019/1021, relevant amending instruments are S.I. 2020/1358, S.I. 2025/82 and S.I. 2025/296.

"waste code" in relation to controlled waste of a particular description means the six digit code given to that description in the waste list,

"the waste list" means the list of waste contained in the Annex to Commission Decision of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste(**a**).

PART 2

Specified information

The operator of a permitted facility

2.—(1) The following details in relation to the operator—

(a) name,

(b) (if available) email address and telephone number, and

(c) permit number for the permitted facility.

(2) In this paragraph "permit number" means the unique number on the permit under the 2018 Regulations.

The permitted facility

3. The address of the permitted facility.

4. The date and time the controlled waste was received at the permitted facility.

The transporter of the waste

5. The name of the person who transported the controlled waste to the permitted facility.

6. The following details in relation to the person who transports the controlled waste—

(a) (if available) address, email address and telephone number

(b) carrier registration number or transporter authorisation number.

7. If the person who transports the controlled waste has no carrier registration number and no transporter authorisation number, the reason why.

8. If the transported waste is controlled waste which is hazardous, the code for the consignment note that travelled with the waste or if there is no consignment note, the reason why.

The broker or dealer

9. Where arrangements for the transportation of the controlled waste to the permitted facility were made by a person ("X") on behalf of another person ("Y")—

(a) the name and address of person X and (if available) that person's email address and telephone number,

(b) person X's—

(i) broker or dealer registration number, or

(ii) broker or dealer authorisation number.

(**a**) EUD 2000/532, as amended by S.I. 2020/1540.

Mode of transport

10. The mode(s) of transport by which the controlled waste was transported (for example, road, rail, sea, air, inland waterway, or pipe).

11. If a road is a mode of transport recorded under paragraph 10, the vehicle registration number for each vehicle used.

Description of the waste

12. A description of the controlled waste.

Waste codes

13. The waste code(s) for the controlled waste.

14. For each waste code recorded under paragraph 13—

(a) the total weight of controlled waste recorded under that waste code, including—

(i) the unit of measurement used, and

(ii) if the weight is estimated or actual,

(b) the D code or the R code (or both) as applicable for the waste activity that is to be applied to the controlled waste recorded under that waste code,

(c) the weight of controlled waste the D code or the R code is applied to as applicable, including—

(i) the unit of measurement used, and

(ii) whether the weight is estimated or actual, and

(d) the type and number of containers used to contain the controlled waste recorded under that waste code.

Hazardous properties

15.—(1) This paragraph applies if the controlled waste—

(a) has one or more of the hazardous properties listed in Annex 3 to the Waste Framework Directive, or

(b) contains one or more of the following substances listed in the first column of the table in Annex 4 to the POPs Regulation, in concentration limits that exceed the concentration limits specified for those substances in the corresponding entry in the fourth column of the table—

(i) polychlorinated dibenzo-p-dioxins and dibenzofurans (PCDD/PCDF),

(ii) DDT (1,1,1-trichloro-2,2-bis (4-chlorophenyl)ethane),

(iii) chlordane,

(iv) hexachlorocyclohexanes, including lindane,

(v) dieldrin,

(vi) endrin,

(vii) heptachlor,

(viii) hexachlorobenzene,

(ix) chlordecone,

(x) aldrin,

(xi) pentachlorobenzene,

(xii) mirex,

(xiii) toxaphene,

(xiv) hexabromobiphenyl,

(xv) polychlorinated biphenyls (PCB).

(2) Where the controlled waste falls within—

(a) paragraph (1)(a), state—

(i) the HP code(s) for the waste, and

(ii) the chemical or biological components and concentration values that relate to each hazardous property to which each HP code corresponds,

(b) paragraph (1)(b), state—

(i) the letters "POP", and

(ii) the chemical or biological components and concentration values that relate to each substance falling within paragraph (1)(b),

(3) If unable to state any of the following, the reason why—

(a) the HP code,

(b) the letters "POP", or

(c) the chemical or biological components and concentration values.

(4) In this paragraph, "HP code" means a code from the list (HP 1 to HP 15) in Annex 3 of the Waste Framework Directive that describes hazardous properties in waste.

Persistent organic pollutants

16.—(1) If the controlled waste contains any of the substances listed in Annex 4 to the POPs Regulation, the name of the substance and concentration (whether or not already recorded for the purposes of paragraph 15).

(2) If the name of the substance and concentration is not stated, the reason why.

Physical form of the waste

17. The physical form that best describes the controlled waste—

(a) gas,

(b) liquid,

(c) solid,

(d) powder,

(e) sludge, or

(f) mixed.

Handling

18. Any special handling requirements for the controlled waste, where applicable.

SCHEDULE 2

Regulation 21

APPEALS

Notice of appeal and representations

1. A person (the "appellant") who wishes to appeal under regulation 21(1) or (2) must—

(a) give the Scottish Ministers written notice of the appeal together with the relevant documents (together these are referred to as the "notice of appeal"), and

(b) at the same time, give SEPA a copy of the notice of appeal.

2. The relevant documents are—

(a) a written statement of the grounds of appeal,

(b) a copy of any relevant correspondence between the appellant and SEPA, and

(c) a copy of any notice which is the subject of the appeal.

3. The notice of appeal must be given in accordance with paragraph 1 before the expiry of the period of 28 days beginning with the day on which the notice was given.

4. The appellant may withdraw a notice of appeal by—

(a) giving the Scottish Ministers written notice stating that the appeal is withdrawn, and

(b) giving a copy of the written notice to SEPA.

5. SEPA may make written representations about the appeal to the Scottish Ministers.

6. Any representations by SEPA must be given to the Scottish Ministers within the period of 28 days beginning on the day on which SEPA receives a copy of the notice of the appeal.

7. SEPA must, at the same time as giving the representations to the Scottish Ministers, give a copy of the representations to the appellant.

8. The appellant may make further written representations relating to SEPA's representations within the period of 28 days beginning with the day on which the appellant receives a copy of SEPA's representations, and, if the appellant does so, must also give a copy of their further written representations to SEPA.

Status of notice pending appeal

9. Any compliance notice imposed under regulation 18 which is the subject of an appeal continues to have effect until the appeal is determined or withdrawn.

10. Any enforcement cost recovery notice issued under regulation 19 which is the subject of an appeal is suspended until the appeal is determined or withdrawn.

Procedure on appeal

11. The Scottish Ministers may—

(a) appoint any person to exercise on their behalf, with or without payment, the function of determining the appeal, or

(b) refer any matter involved in the appeal to such persons as the Scottish Ministers may appoint for the purpose, with or without payment.

12. A person appointed under—

(a) paragraph 14(a), may determine the procedure of the appeal,

(b) paragraph 14(b), may determine the procedure to be followed in preparing the report required in paragraph 16.

13. A person appointed under paragraph 14(b) must make a written report to the Scottish Ministers which includes that person's findings, conclusions and recommendations, or reasons for not making any recommendations.

Determination of appeals

14. On determination of an appeal in accordance with paragraph 14(a), the person appointed to exercise the function of determining the appeal on behalf of the Scottish Ministers must—

(a) notify the appellant in writing of the decision, and the reasons for it, and

(b) send SEPA a copy of any document sent to the appellant.

15. On determination of an appeal in accordance with paragraph 14(b), the Scottish Ministers must—

(a) notify the appellant in writing of the decision, and the reasons for it,

(b) provide the appellant with a copy of the report made to the Scottish Ministers in accordance with paragraph 16, and

(c) send SEPA a copy of any document sent to the appellant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the first to be made under powers in section 34CA and 34CB of the Environmental Protection Act 1990 ("the 1990 Act"). They establish in Scotland a digital waste tracking system, the purpose of which is to track controlled waste. The Regulations come into force on 1 January 2027.

Controlled waste is household, industrial or commercial waste (see section 75(4) to (8) of the 1990 Act).

Part 2 (regulations 3 to 7) and schedule 1 contain provisions relating to the establishment of the digital waste tracking system and default requirements for operators of a permitted facility to ensure the entry of information regarding controlled waste into the digital waste tracking system and to pay an annual fee. This Part also makes provision for outages (when information cannot be entered into the digital waste tracking system) and the correction of errors in the digital waste tracking system.

Part 3 (regulations 8 to 12) contains provisions relating to digitally excluded persons, including alternative requirements for recording information that would otherwise be required to be entered into the digital waste tracking system under Part 2.

Part 4 (regulations 13 and 14) contains provisions about functions of the Scottish Environment Protection Agency ("SEPA").

Part 5 (regulations 15 to 20) contains provisions relating to offences, compliance notices and enforcement cost recovery notices.

Part 6 (regulation 21) and schedule 2 contain provisions about appeals.

Part 7 (regulations 22 to 23) contains supplementary provisions including those governing SEPA access to the digital waste tracking system and persons with whom information held under these Regulations can be shared.

© Crown Copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, the King's Printer for Scotland.

ISBN 978-0-11-106493-1

£8.90

http://www.legislation.gov.uk/id/sdsi/2026/9780111064931

9 780111 064931