

THE END OF THE ROAD FOR 'DIG AND DUMP'?

The ending of landfill tax exemption for contaminated waste from development of land means that £40 per tonne is added to the cost of off-site disposal of soils containing Japanese Knotweed. That amounts to an additional £600 - £700 for one lorry load. As even a few small stands of knotweed can generate many loads, the pressure is on developers and contractors to consider the alternatives to 'dig and dump'.

The Government's reason for ending the exemption, which was originally intended to remove the dis-incentive on developers tackling brownfield sites, is to encourage the uptake of the alternative on-site treatments and to conserve precious landfill space – though no doubt the extra tax revenue will come in handy! And just to press the message home, the rate of tax will increase again in 2010 to £48 per tonne.

Property developers who do adopt an on-site treatment will be able to recover some of the cost incurred through a mechanism called Land Remediation Tax Credit, whereby an allowance of 150% of the amount spent will be free from Corporation Tax. At the current 28% main rate of tax, the amount deducted from the Corporation Tax bill would equal 42% of the qualifying cost of remediation. For those paying at the Small Companies Rate, 21%, the amount deducted from the tax bill would be 31 ½ % of the qualifying cost. To qualify, the company must have an interest in the land concerned. The Credit is not relevant to public sector and 'not-for-profit' bodies such as social housing providers, who are tackling many of the knotweed-infested brownfield and inner-city sites. So how can the hard-pressed Project Manager escape from the tightening knot of tax?

The key point is that there are already a number of alternatives to landfilling knotweed-infested soils and, crucially, they need not be any more expensive than 'dig and dump'.

'Before and after' - On-site treatment for Japanese Knotweed left this site ready for development without sending thousands of tonnes of material to landfill.



Most projects do not have time for an effective programme of herbicide applications, which take several growing seasons before eradication can be shown to be achieved, but this

approach is the most economical when time allows or there is space to relocate the knotweed to a treatment area. On-site burial is possible provided that the work is done in accordance with the EA Code of Practice which requires that the buried material has a minimum of 5m depth of clean cover, or 2m depth where the infested material is fully encapsulated in a root barrier membrane. Unless the site already has a deep hole, this option involves the multiple handling of large quantities of material to create the void, and can lead to differential settlement.



Landfilling - Sending waste to landfill should be the last resort.

Where herbicide or burial options are not practical or viable, the answer is a knotweed eradication plant which will process the excavated material and allow it to be re-used on site. This activity requires an Environmental Permit (formerly Mobile Treatment Plant Licence) from the Environment Agency and once treated by the 'recovery operation', the processed material is no longer regarded as a 'waste'. It can be used to re-fill the excavations, or as engineered fill elsewhere on site. The process takes little longer than removal to landfill, and avoids the cost and disruption of importing replacement fill. Other environmental benefits include a substantial reduction in carbon emissions (typically a quarter of the 'dig and dump' option even without importing backfill), no road traffic and no use of scarce landfill space. These benefits can make a significant contribution to achieving other targets within Site Waste Management Plans and environmental quality schemes such as BREEAM or CEEQUAL. *'Your work really assists us in achieving our overall objective as well as reducing nuisance to the local community by removing unnecessary vehicles from the road'* said the Senior Sustainability Manager of one client.

An on-site solution which saves money, ticks the environmental boxes and avoids the landfill tax! Sorry, Chancellor.....

You should consult your tax adviser for details of the Tax Credit scheme.
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