

SLRCONSULTING.COM

Scottish Aggregates Tax

Contextual Review of Aggregates Production and Mineral Waste Recycling

FOR: Mineral Products Association (Scotland) Ltd

PROJECT: 402.066206.00001

October 2026

SLR

Basis of report

This document has been prepared by SLR Consulting Limited (SLR) with reasonable skill, care, diligence, and taking account of the timescales and resources devoted to it by agreement with Mineral Products Association (Scotland) Ltd (the Client) as part or all of the services it has been appointed by the Client to carry out. It is subject to the terms and conditions of that appointment.

SLR shall not be liable for the use of or reliance on any information, advice, recommendations and opinions in this document for any purpose by any person other than the Client. Reliance may be granted to a third party only in the event that SLR and the third party have executed a reliance agreement or collateral warranty.

Information reported herein may be based on the interpretation of public domain data collected by SLR, and/or information supplied by the Client and/or its other advisors and associates. These data have been accepted in good faith as being accurate and valid.

The copyright and intellectual property in all drawings, reports, specifications, bills of quantities, calculations and other information set out in this report remain vested in SLR unless the terms of appointment state otherwise.

This document may contain information of a specialised and/or highly technical nature and the Client is advised to seek clarification on any elements which may be unclear to it.

Information, advice, recommendations and opinions in this document should only be relied upon in the context of the whole document and any documents referenced explicitly herein and should then only be used within the context of the appointment.

Making Sustainability Happen

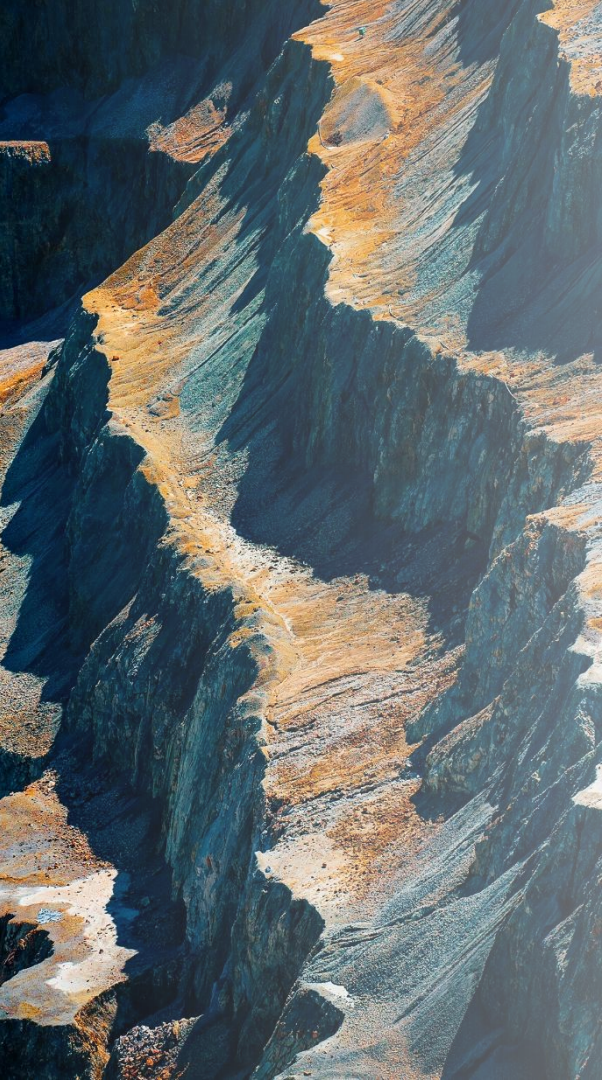
Contents

1. Overview
2. Construction Sector Activity
3. Aggregates Production and Uses
4. Mineral Waste Management
5. Incinerator Bottom Ash
6. Prevailing Tax/Levy Rates
7. Mass Flow Summary
8. Interpretation and Implications
9. Summary Findings

SLR Team Background



1. Overview



1. Overview

Following full devolution of the UK Aggregates Levy (UKAL) from April 2026, the Scottish Government is responsible for setting rates of the Scottish Aggregates Tax (SAT).

On the understanding that the objective of SAT is to increase the sustainability of the Scottish construction industry, fiscal decisions in relation to SAT should be made in light of a full understanding of the relevant market context.

MPA Scotland has commissioned SLR Consulting (SLR) to review and summarise market data relevant to this context, including levels of aggregates production in Scotland, and the methods by which relevant mineral waste residues are managed. SLR's analysis focuses primarily on the quantity (mass) of these mineral flows, rather than material quality or geographical distribution. Poor material quality and/or remote generation may in turn create additional barriers to sustainable resource use over sheer quantity alone.

With the aim of providing robust evidence to inform debate, this report provides and analyses data in the following areas:

- Overall level of activity in the construction sector (section 2)
- Levels of aggregate minerals production and major end uses (section 3)
- Methods by which aggregate wastes are recycled and managed (section 4)
- Generation of incinerator bottom ash (section 5)
- Prevailing tax rates for primary aggregates and mineral waste landfill (section 6)
- High level mass flow of Scottish aggregates consumption and mineral waste management (section 7)

Drawing on this evidence base, possible implications for SAT are then explored (section 8), followed by a summary of key findings (section 9).

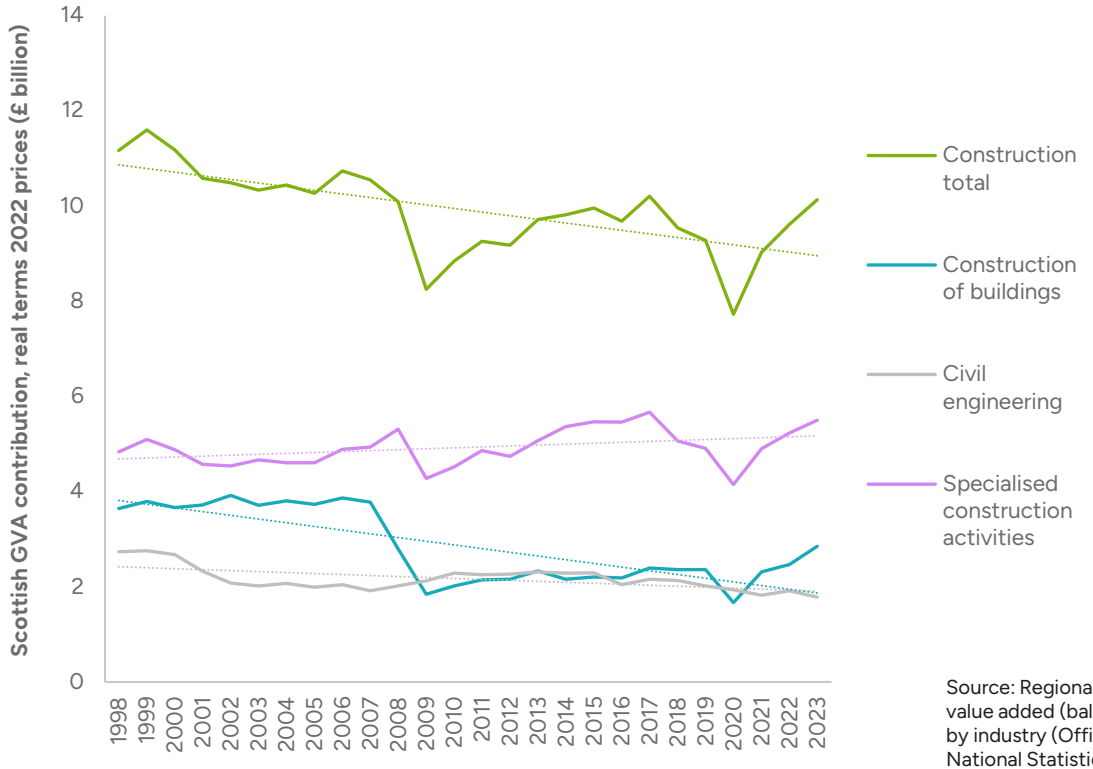
2. Construction Sector Activity

2. Construction Sector Activity

The overall scale of mineral product consumption, and the rate of mineral waste generation, are both expected to scale with the level of activity in the construction sector. As such, in assessing these flows of mineral waste into (and out of) the Scottish economy, it is important to first understand variation in construction output.

For a summary of total gross value added reported historically for the Scottish construction sector over the period from 1998 through to date, please see right. Here overall construction GVA is shown in green, separate contributions from buildings, civil engineering and more specialised activities respectively being shown in purple, blue and grey.

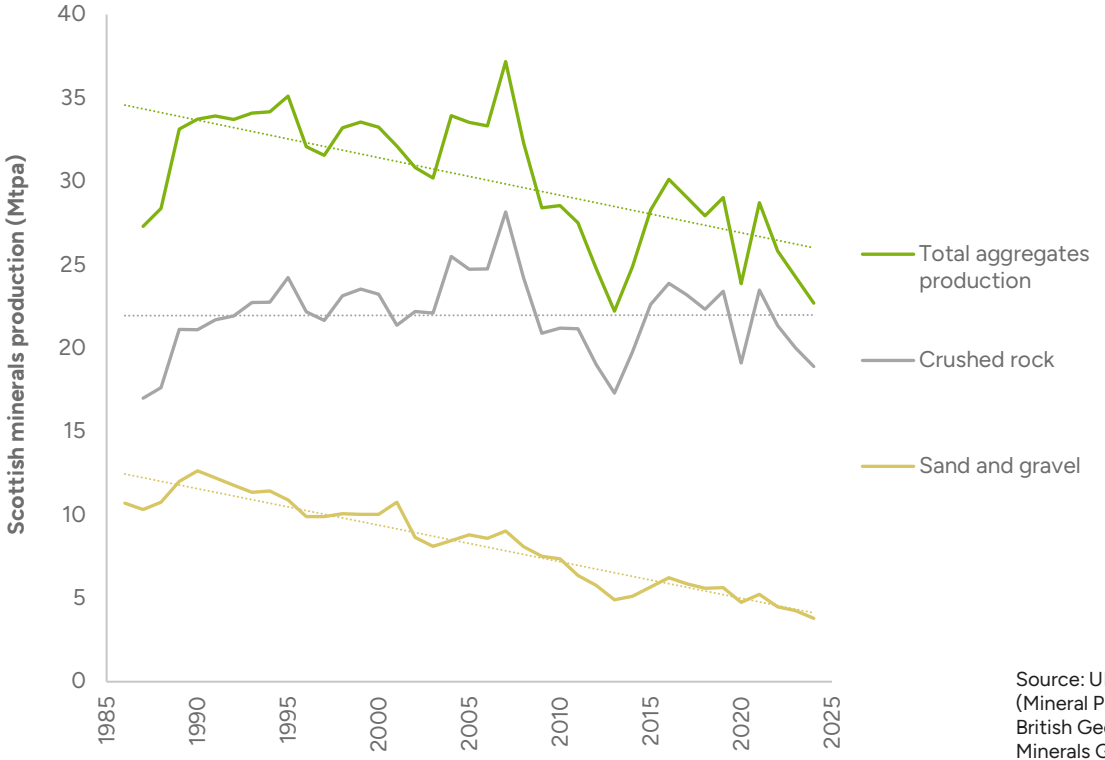
Total sector GVA (solid green line) shows a slight downward trend (indicated by the dotted line). Underpinning this, building construction in particular showed a marked reduction in GVA generation in 2009 (coinciding with the onset of the global financial crisis), and has not thus far returned to previous levels. Civil engineering also shows a gradual downward GVA trend.



Source: Regional gross value added (balanced) by industry (Office for National Statistics)

3. Aggregates Production and Uses

3. Aggregates Production and Uses



For the long-term time series illustrating historical levels of Scottish aggregates production over the period from 1985 through to date, shown in million tonnes per annum (Mtpa) please see left.

While total aggregates production (solid green line) has fluctuated significantly, extraction rates show a long-term downward trend (dotted line).

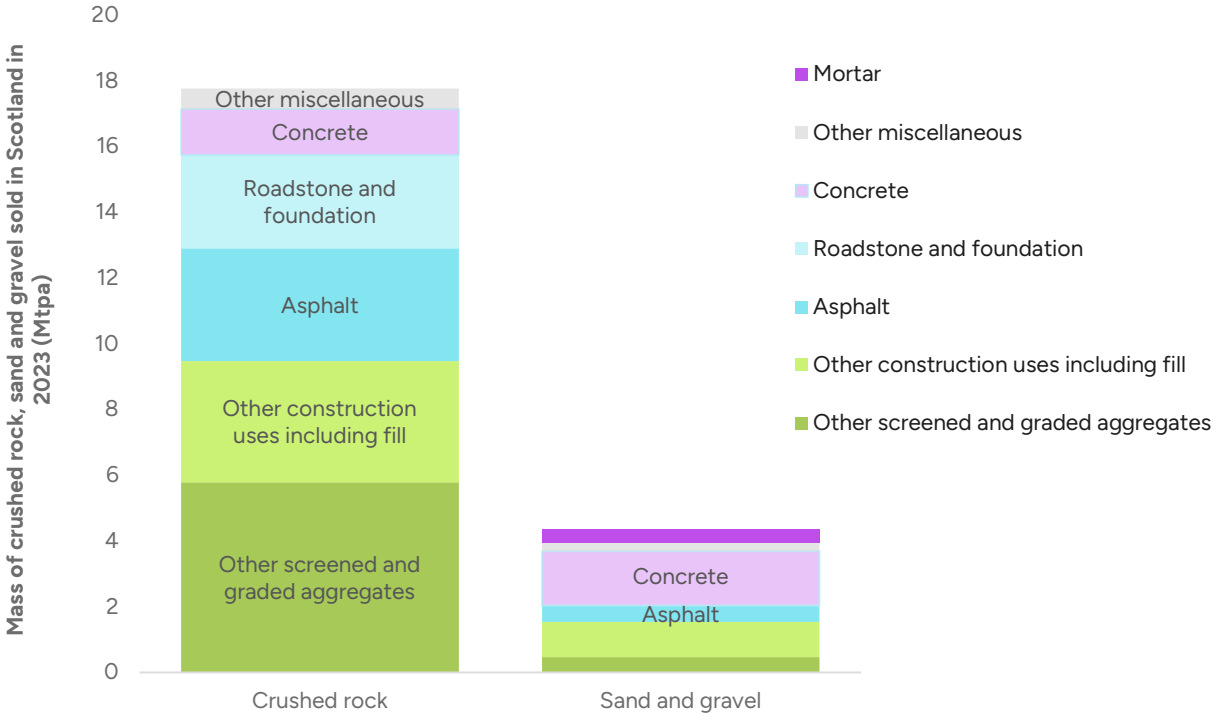
Components of this total include:

- Crushed rock (shown in grey), outputs of which show a flat overall trend
- Sand and gravel (shown in yellow), exhibiting a significant downward trend over the period considered

Source: UK Minerals Yearbook (Mineral Products Association, British Geological Survey, and CBI Minerals Group)

3. Aggregates Production and Uses

The wide variety of uses of aggregates consumed in Scotland can be characterised via reported annual sales data. Please see opposite for separate summaries of uses for crushed rock, and sand and gravel.



Source:
Collation of the results of the 2023 Aggregate Minerals Survey for Great Britain (Scottish Government, British Geological Survey)

4. Mineral Waste Management

4.1 Mineral Waste from Construction and Demolition
4.2 Soil and Stones
4.3 Landfill at the Lower Tax Rate
4.4 Permitting Exemptions
4.5 Waste Minerals Sites Mapping

4.1 Mineral Waste from Construction and Demolition

In its impact assessment for SAT, Scottish Government outlines the following aspirations for benefits of the tax*:

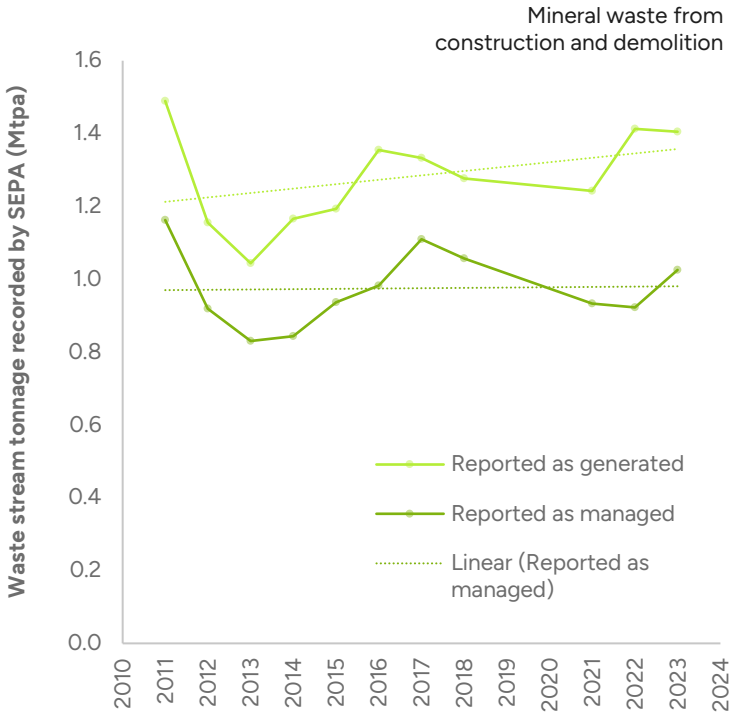
> *'The Scottish Government intends that SAT will align with wider ambitions to deliver a fair, green and growing economy; in particular, the Scottish Government's ambitions for a circular economy.*
>
> *The circular economy aims to minimise our demand on primary resources and maximise the re-use, recycling and recovery of resources.'*

Since this statement of purpose emphasises maximisation of reuse, recycling and recovery, a contextual understanding of the management of mineral wastes is of particular relevance in evaluating SAT.

Of particular relevance are mineral wastes generated during construction and demolition (C&D) of buildings and other infrastructure – these include for example bricks, concrete, ballast, ceramics and gypsum.

Recorded under EWC-Stat category 12.1 *'mineral waste from construction and demolition'*, these wastes are monitored by SEPA, relevant records being published for the period 2011 through to 2023 – please see right for a summary of this data.

Over the period shown, total reported generated mineral waste from C&D (light green) has varied in the range 1.0 to 1.5 Mtpa, with 1.4 Mtpa reported in 2023. Notably, the combined mass of C&D waste reported by SEPA as managed (dark green) is lower than the generated quantity.



* Scottish Aggregates Tax: Administration Regulations Business and Regulatory Impact Assessment (Scottish Government)

Source: Waste Discover Data tool (SEPA)
(Please note that available SEPA information omits records for 2019 and 2020)

4.1 Mineral Waste from Construction and Demolition

Focusing on mineral waste from C&D, SEPA data records proportions of the 'managed' waste stream recycled, recovered and landfilled.

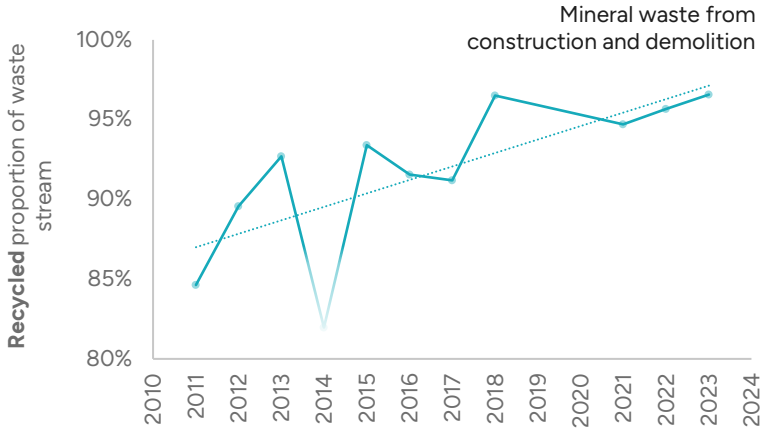
While the proportion of 'managed' mineral waste from C&D recycled (please see upper-right plot opposite) has fluctuated annually, recycling shows a clear upward trend. Over the thirteen-year period from 2011 through to 2023, the SEPA-recorded recycling rate increased from 85% to 97%.

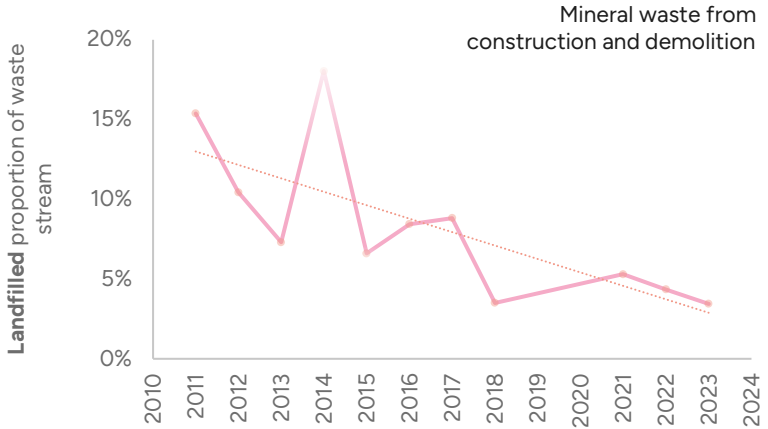
Alongside this, the proportion of managed mineral waste from C&D reported as landfilled (please see lower-right plot) reduced from 15% to 3%.

Data compiled by SEPA therefore indicates substantial gains in circular use of mineral wastes from C&D, the overwhelming majority of which is now reported as recycled. These recycling operations are supported by well-developed Scottish infrastructure, with 102 individual waste facilities reporting treatment of mineral wastes from C&D in 2024 (not including soil and stones).

In tonnage terms, landfill of mineral waste from C&D was reported at just 35 ktpa in 2023. A proportion of mineral C&D waste is likely to remain unsuitable for recycling – for example where materials are irreversibly contaminated, hazardous, or have inappropriate physical properties (including strength, durability, size distribution). As such, some level of landfill is likely to remain necessary for this waste stream.

Source:
Waste Discover Data tool (SEPA)
(Please note that available SEPA information omits records for 2019 and 2020.)



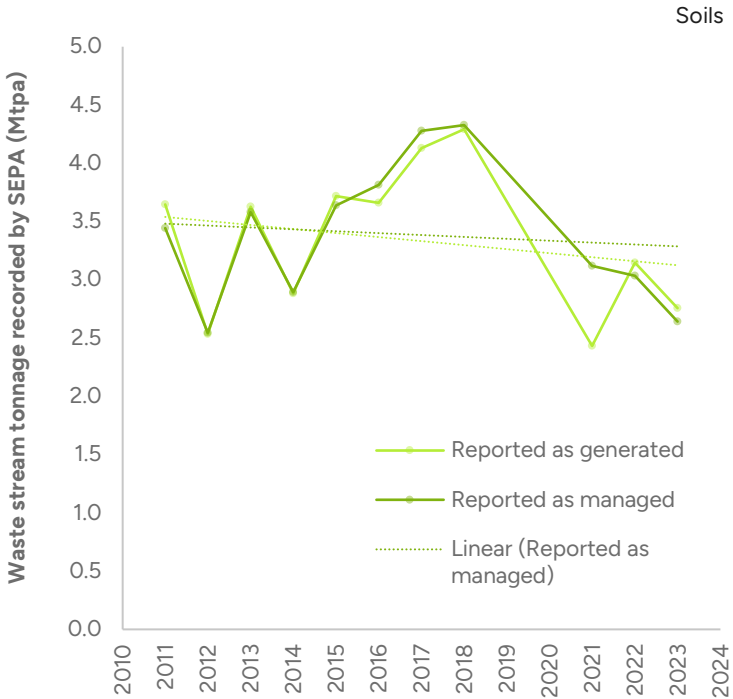


4.2 Soil and Stones

Further to mineral waste from construction and demolition, a further waste stream recorded by SEPA under EWC-Stat category 12.6 *'soils'* (which in practice can include both soil and stones).

For time series for total generation, and management of soils reported by SEPA, please see right. Here generated (light green) and managed (dark green) quantities are in close agreement, year-to-year fluctuations being considerable.

SEPA data indicates that in 2023, Scotland managed approximately 2.6 Mtpa of soil and stones, compared to a mean of 3.5 Mtpa over the period 2011 through to 2022.



4.2 Soil and Stones

For reported management routes for soil and stones, please see right.

As for the case of mineral wastes from C&D, the proportion of soils reported as recycled (upper right) shows has significantly increased, while reported landfill (lower right) has trended downwards.

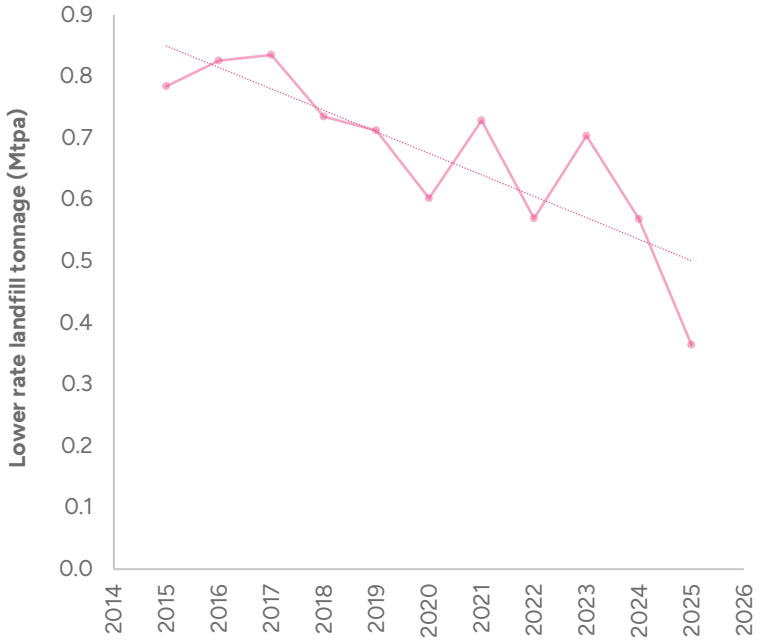
As of 2023, it was reported that approximately 80% (2.1 Mt) of soils were recycled, vs 20% (0.5 Mt) disposed to landfill. In some instances, soil and stones may be unsuitable for recycling as aggregate – as for the case of inert waste from C&D, example limiting factors include contamination, lack of mechanical strength/durability, inappropriate particle size, or indeed arisings generated in remote locations (where viable offtake markets may be difficult to find).

These observed trends (increasing recycling and reducing landfill disposal) suggest that the existing policy and fiscal environment is proving effective in encouraging circularity in the minerals sector.





4.3 Landfill at the Lower Tax Rate



Source: Scottish Landfill Tax (SLfT) statistics (Revenue Scotland)

In presenting the above findings, it should be emphasised that available data reflects the current best understanding, informed by estimates published by SEPA.

It is understood that, particularly for C&D waste, tonnages generated may not be fully captured by current reporting practices. In particular, the extent to which SEPA estimates capture waste managed under exemptions from environmental permitting requirements is unclear – however, it is notable that exemptions have historically been made for beneficial use of C&D waste (land reclamation and construction reuse).

Noting that recycling / reuse may therefore be non-exhaustive, the proportion of waste landfilled is arguably the most robust metric for resource efficiency in the C&D sector. Landfill ultimately represents the 'loss' of minerals from the Scottish economy. Moreover, since landfill is subject to statutory reporting requirements, recorded tonnages are likely to be accurate (with the exception of any illegal activity).

Further evidence of relevant trends in disposal to landfill is provided by Revenue Scotland records of waste incurring landfill tax. For a summary of tonnages disposed at the lower rate of landfill tax (incurred for mineral waste from C&D alongside a range of other inert waste types) please see left.

Consistent with the above C&D-specific data, the lower rate landfill tax tonnage shows a marked decline in recent years – indeed Revenue Scotland has highlighted that in quarter 3 2025/26, the lower rate landfill tonnage was the lowest reported in any quarter to date.

4.4 Permitting Exemptions

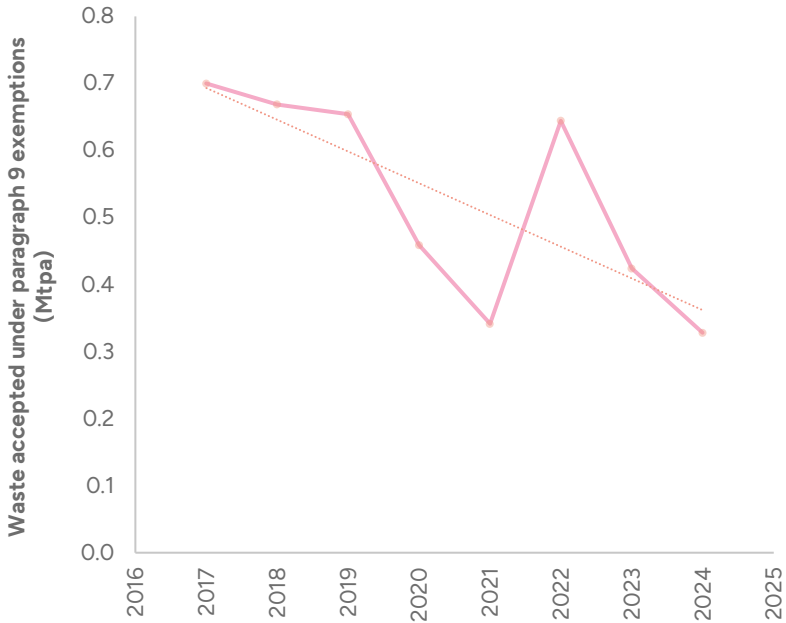
While the majority of flows of Scottish mineral waste are captured by permitted waste management sites' statutory reports to SEPA, some relevant waste management activities have historically been exempt from full permitting and reporting requirements.

Exempt activities have historically been legislatively defined in Schedule 1 of the Waste Management Licensing (Scotland) Regulations 2011. Of particular relevance to management of mineral wastes are activities falling under paragraph 9 of Schedule 1, defined by SEPA as, *'(t)he reclamation or improvement of land'*.

Waste codes acceptable under paragraph 9 exemptions include mineral wastes, as well as a range of biological wastes deemed to result in agricultural or ecological improvement. Data published by SEPA details total *'(w)aste accepted'* under paragraph 9 exemptions – for a summary annual time series showing trends in this tonnage, please see right.

In 2024, recorded waste accepted under paragraph 9 exemptions totalled 0.33 Mtpa (inclusive of both mineral wastes, as well as other relevant waste types permissible under paragraph 9).

Please note that with the transition to permitting under the Environmental Authorisation (Scotland) Regulation (EASR) framework, paragraph 9 exemptions will no longer be applicable*.



* The Waste Management Licensing (Scotland) Regulations 2011 are revoked, waste activities now being licensed under the new Environmental Authorisation (Scotland) Regulation (EASR) regime. Existing exemption holders are permitted to continue activities until their exemptions expire, albeit at the point of expiry, operators must have permissions in place under EASR.

4.5 Waste Minerals Sites Mapping

Via analysis of SEPA-published records SLR has identified licensed waste management facilities across Scotland reporting treatment of minerals relevant waste categories identified above.

In total, 125 individual licensed facilities reported treatment of identified mineral wastes in 2024. Of these facilities:

- 58 processed both mineral waste from C&D, and soil and stones
- 44 processed mineral wastes from C&D only
- 23 processed soil and stones only

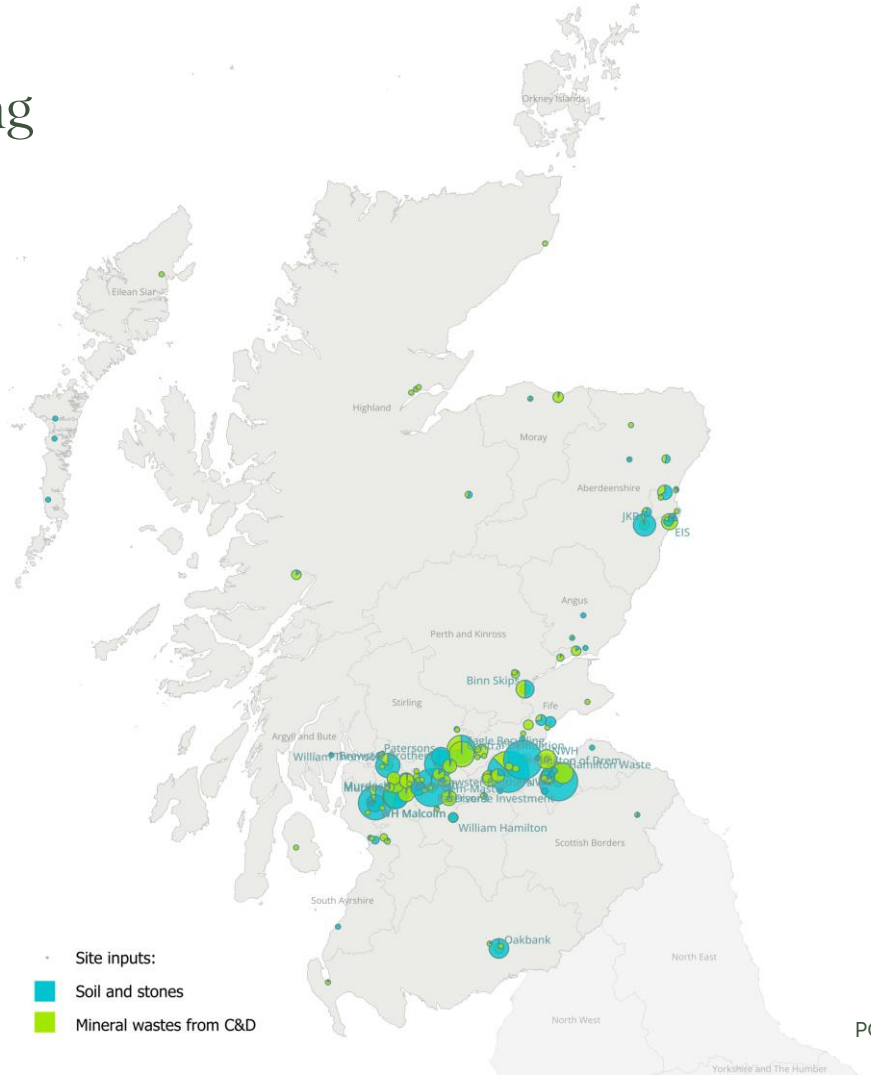
For visualisation of these sites, please see opposite:

- Here the size of each circle is proportional to the quantity of relevant wastes received.
- Inputs of soil and stones are indicated in blue, while inputs from mineral wastes from C&D are indicated in green.

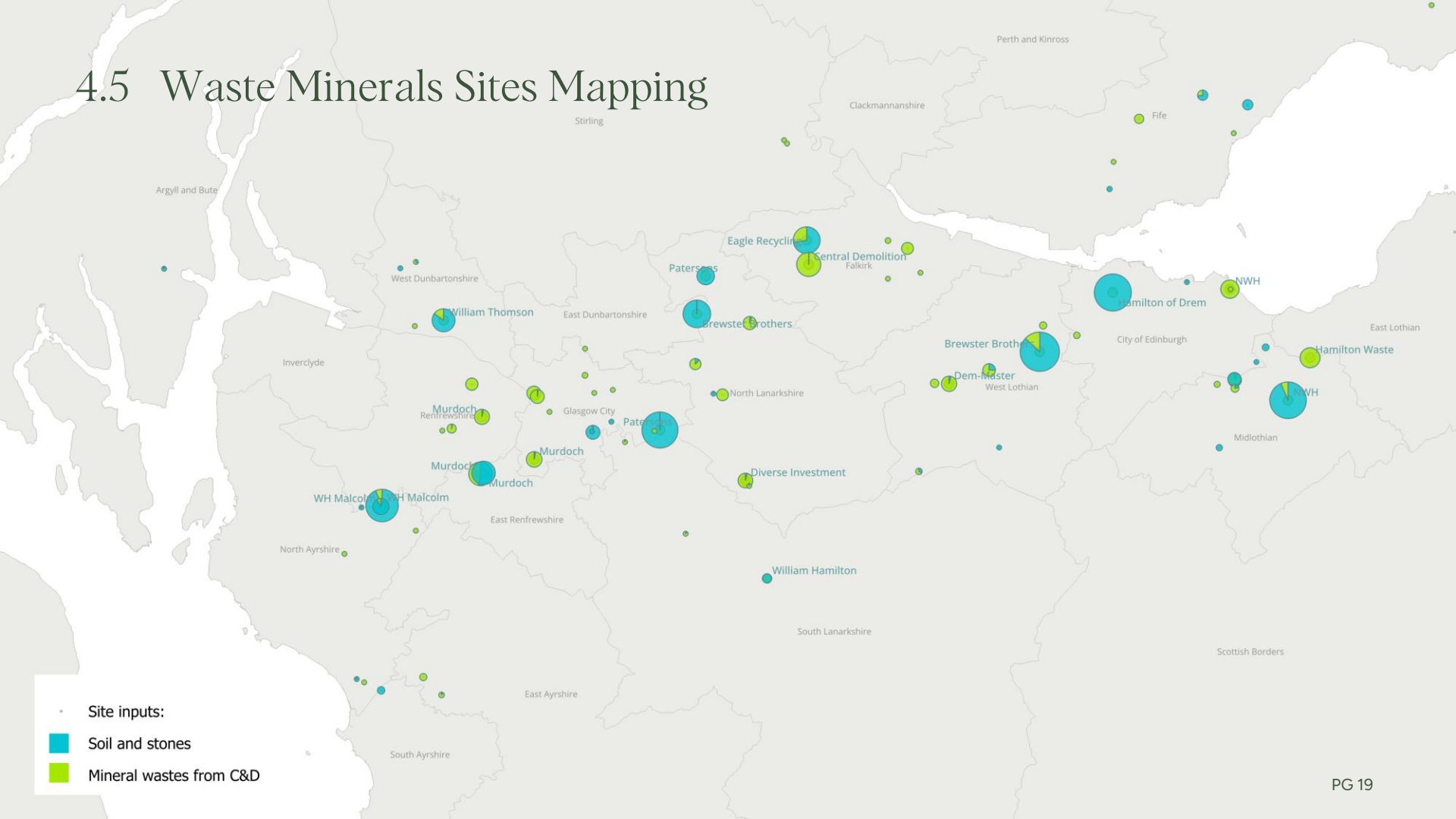
Serving Scotland's major population centres, mineral waste processing sites are particularly concentrated in the central belt of Scotland.

For a more resolved map of these central belt locations, please see the following page – here operators of larger scale sites are labelled.

This summary confirms that treatment and recycling of the soil and stones waste stream is well established and ubiquitous across Scotland's population centres.

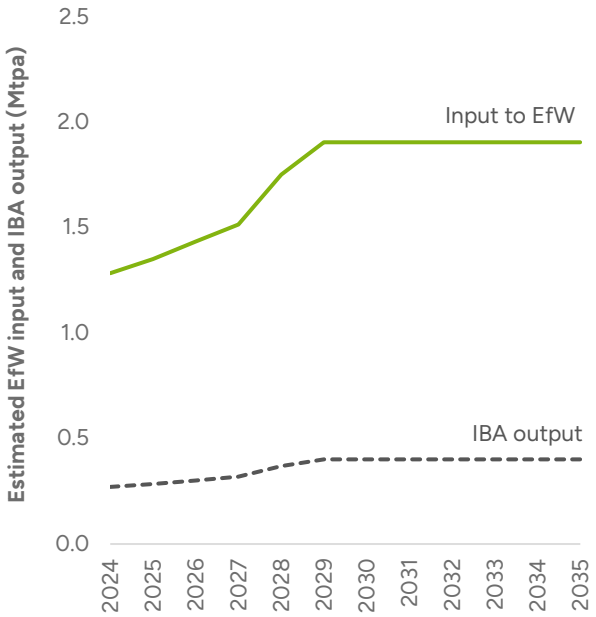


4.5 Waste Minerals Sites Mapping



5. Incinerator Bottom Ash

5. Incinerator Bottom Ash



Source:
Waste Discover Data tool (SEPA)
(Please note that available SEPA information omits records for 2019 and 2020.)

The above analysis of SEPA and Revenue Scotland data indicates a substantial downward trend in mineral waste disposal to landfill, including both C&D generated wastes, as well as mineral wastes more broadly. In future, mineral waste generation and management will continue to evolve – of particular relevance in this regard is incinerator bottom ash (IBA), generated by energy from waste facilities (EfWs).

EfW facilities largely process residual local authority collected waste (LACW) and commercial and industrial waste (CIW), which remains after materials have been separated for recycling. Being dominated by combustible wastes generated by households, EfW feedstocks do not typically include a significant proportion of mineral wastes.

Nevertheless, combustion of residual waste in EfW facilities results in generation of incinerator bottom ash (IBA), which can potentially be used as a low-grade secondary aggregate.

In a context of rising landfill tax – and latterly the Scottish ban on landfill of biodegradable municipal waste – Scottish EfW capacity has expanded dramatically in recent years. While Scottish government has placed a moratorium on new EfW planning permissions, accounting for facilities currently in construction, Scotland's EfW capacity will likely be sufficient to process the overwhelming majority of residual waste (currently estimated at circa 2 Mtpa).

SLR analysis of SEPA data indicates that in 2024, IBA generated by Scottish EfW facilities represented 21% of combusted waste (with a range of 19% to 24% reported across facilities). Of this output, circa 70% was reported as recovered, rather than disposed.

Allowing for anticipated expansion in EfW capacity, SLR has developed projections for future waste processed by EfW, and consequent IBA outputs – please see left. Inputs to EfW (solid green line) are estimated to increase from 1.3 Mtpa in 2024 to ultimately reach approximately 1.9 Mtpa; correspondingly, total IBA outputs increase from an estimated 0.2 Mtpa in 2025 to reach 0.4 Mtpa by 2035.

5. Incinerator Bottom Ash

In many instances EfW facilities treat residual waste under council contracts which mandate recycling of IBA. Moreover, in other cases recycling of IBA may be financially favourable compared to landfill.

As per IBA generated by existing EfW facilities, it therefore appears that IBA produced by facilities currently in construction (additional IBA estimated at circa 0.12 Mtpa) will largely be recycled without a requirement for further intervention or fiscal incentivisation.

Projected at 0.4 Mtpa in the long term, this additional IBA recycling represents circa 2% of Scottish aggregates production. While clearly beneficial, and already well-optimised, the additional contribution that IBA can make to total aggregate demand is therefore inherently limited. Moreover, given the physical and chemical properties of IBA, its use in construction is constrained to specific applications (for example as a sub-base).

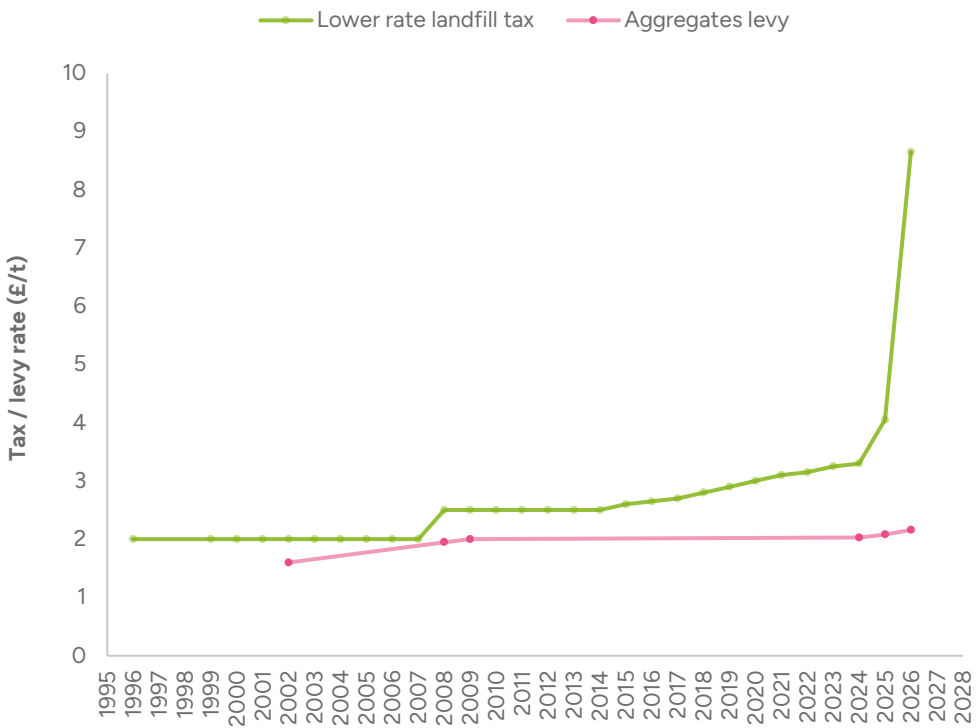
6. Prevailing Tax/Levy Rates

6. Prevailing Tax/Levy Rates

Introduced in the UK in 1996 by the then Conservative government, landfill tax is arguably the first example of a tax introduced with environmental goals. In April 2015, landfill tax was devolved to the Scottish Parliament. Depicted in green opposite, the lower rate of landfill tax is applied to inert or inactive waste including aggregate relevant materials such as mineral wastes from C&D, and soil and stones.

Payable since 2002, the Aggregates Levy was devolved in the form of the SAT in April 2026 – the rate paid is illustrated opposite in red.

While increases in the lower landfill tax rate have historically been gradual (the increase being RPI linked since 2014), the lower rate of landfill tax was sharply increased in April 2026, from £4.05/t to £8.65/t. This rise will further increase the attractiveness of mineral waste recycling (with the overall mineral waste recycling rate already high and on an increasing trajectory).



7. Mass Flow Summary

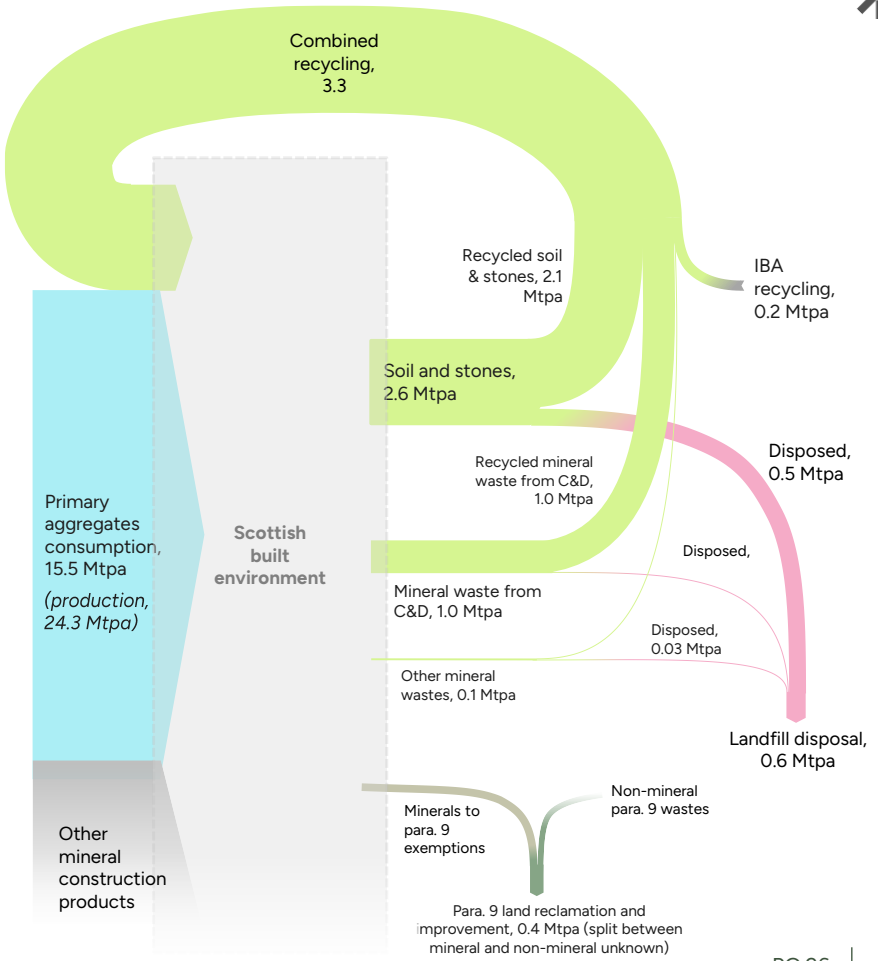
7. Mass Flow Summary

Making use of datasets summarised above, it is possible to develop a high-level understanding of mass flows of aggregates – both in the form of consumed products, and generated wastes – in the Scottish economy. Opposite, these movements of minerals are illustrated schematically, with flows shown including the following:

The most recent available estimate, (taken from the Aggregate Minerals Survey) indicates that the Scottish construction industry used circa 15.5 Mtpa of primary aggregates in 2023.

This consumption can be thought of as an annual 'input' to the Scottish built environment. Each year, refit, demolition and excavation works also result in 'output' of minerals in the form of waste. Focusing specifically on relevant waste categories identified above, and using 2023 SEPA data (for consistency with the consumption tonnage) mineral-related waste flows identified opposite include the following:

- Soil and stones, with 2.6 Mtpa recorded as managed, of which 80% was recycled
- Mineral wastes, 1.0 Mtpa being recorded as managed, with a 97% recycling rate
- Mineral wastes used for land reclamation / improvement (likely somewhat less than 0.4 Mtpa, being the total inclusive of both mineral and non-mineral waste).
- Disposal of identified minerals to landfill at 0.6 Mtpa, constituting 3% of the identified 18.8 Mtpa input to the Scottish built environment in 2023 (including 15.5 Mtpa primary aggregates, alongside 3.3 Mtpa of aggregates recycling recorded by SEPA).



7. Mass Flow Summary

Analysis therefore shows that identified mineral waste disposal to landfill is minor when compared to total minerals consumed by the construction sector.

Moreover, while the above schematic focuses on 2023 (being the most recent year for which comprehensive data is available) it should be emphasised that available data shows a continuing increase in mineral waste recycling, and a corresponding trend of reducing landfill.

Revenue Scotland reported that in 2025, 0.36 Mtpa of inert waste was disposed to landfill at the lower rate, approximately half of the declared tonnage in 2023. This latest annual inert landfill tonnage represents just 2% of the combined 18.6 Mt minerals input to the Scottish built environment in 2023.

It is possible that management of some mineral wastes is not fully captured by current reporting systems, including instances where waste is disposed illegally. Nevertheless, findings strongly suggest that the 'loss' of minerals from the Scottish economy is minimal when compared to quantities consumed by the construction sector.

Even given fully circular management of mineral wastes, with zero disposal to landfill (putting aside challenges posed by unsuitable / contaminated wastes), the implied reduction in primary aggregates usage is limited.

Mineral waste recycling rates are already high, and show an increasing trend. The disposal rate for inert waste is therefore decreasing, and these gains will be further reinforced by the recent more than doubling of the lower rate of landfill tax.

In interpreting findings set out above, please note the following:

- Mineral waste recycling mass flow estimates are linked to tonnages quantified and published by SEPA, primarily focusing on mineral wastes from C&D, and soil and stones (flows shown are those recorded as 'managed' by SEPA).
- The Sankey diagram included above is not intended to be exhaustive, but rather as an illustration of the relative scale of the most significant flows of minerals.
- Where recycling activities have historically been undertaken under exemptions from permitting requirements, tonnages may not be fully captured (flows of secondary minerals may therefore be greater than indicated).
- Strictly speaking, flows of 'soil and stones' include both mineral wastes, and non-mineral wastes. Since it is not possible to disaggregate these contributions, the combined total is depicted.

8. Interpretation and Implications

8. Interpretation and Implications

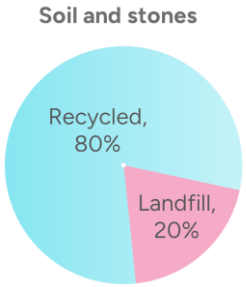
High Recycling, Falling Landfill

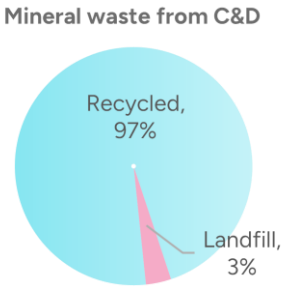
SLR's analysis of mineral waste recycling indicates that Scotland's pursuit of circular economy objectives has been highly effective:

- Mineral waste recycling is high (80% for soil and stones, 97% for mineral waste from C&D) and trending upwards.
- As a consequence, disposal of inert waste to landfill is declining rapidly.
- These trends will be further reinforced by the recent increase in lower rate landfill tax, from £4.05 per tonne in 2025/26 to £8.65/t in 2026/27.
- For some inert materials – for example those which are hazardous or contaminated, landfill will remain the most appropriate management option from an environmental perspective.

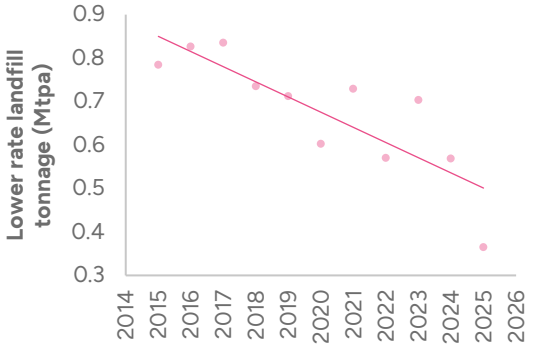
SLR's analysis has focused on the mass of waste aggregates by management method. Other important considerations in assessing the remaining recycling opportunity include the following:

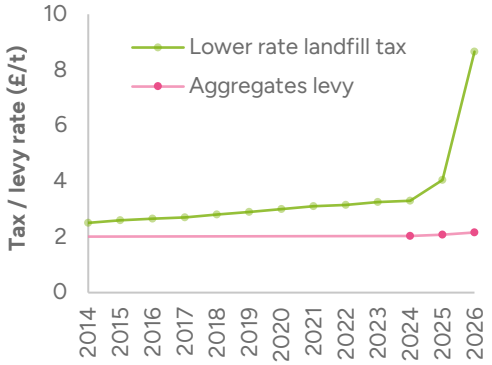
- Quality of material, including physical and chemical properties, which must meet the specific demands of the construction sector
- Geographical distribution of mineral waste generation, with transport requirements potentially imposing additional costs and environmental impacts.





*Proportion of tonnage managed, as reported by SEPA





8. Interpretation and Implications

Primary Aggregates Reduction

While reported mineral waste recycling rates have increased, production of primary aggregates in Scotland shows a downward trend – please see below. In presenting aggregates production data, it must be emphasised that the scale of production is primarily driven by economic activity, and future end use applications (for example wind turbine foundations) may require increased production.



Mineral Waste is Minimal Compared to Consumption

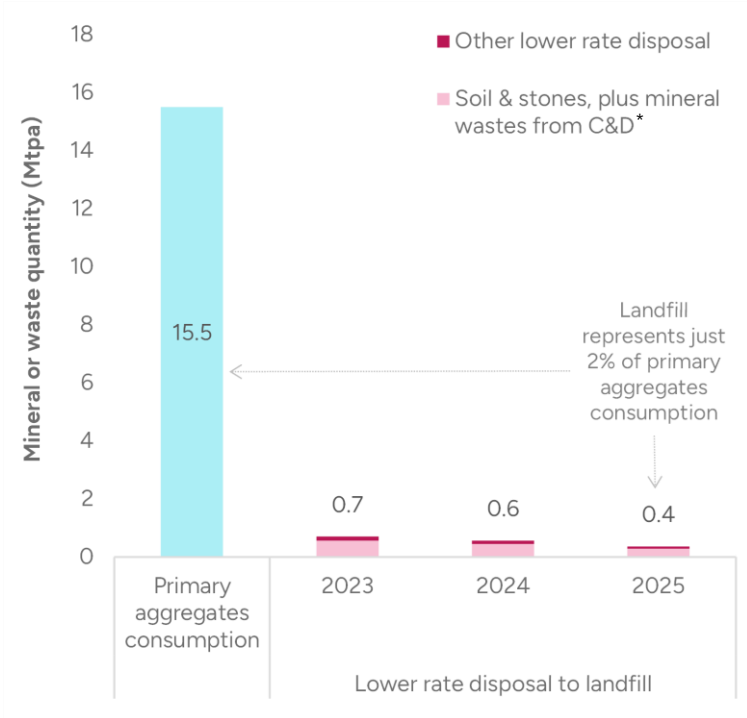
Above findings demonstrate the success of the Scottish quarrying and waste sector in maximising mineral waste recycling rates in recent years.

Moreover, tonnages disposed to landfill – which represent the ultimate loss or leakage of mineral waste from the Scottish economy – show a clear and rapid downward trend.

Opposite, the recorded landfill tonnage at the lower tax rate (reported by Revenue Scotland) is set in the context of total primary aggregates consumption (as most recently reported in 2023).

In 2023, reported total landfill at the lower rate totalled 0.7 Mtpa; this loss from the Scottish economy equates to just 5% of total consumption of primary aggregates (15.5 Mtpa).

With a continuing decline in landfill at the lower rate, this share reduced to 4% in 2024, and 2% in 2025.



* SEPA data for 2023 indicates that disposal of soil and stones, and mineral waste from C&D equates to 80% of the lower rate landfill tonnage – for illustrative purposes this proportion is assumed to also be applicable in subsequent years.

8. Interpretation and Implications

According to the latest available reported waste data, potential to further reduce primary aggregates consumption through interventions targeting the mineral waste sector is inherently somewhat limited.

Moreover, it should be noted that use of the lower rate landfill tonnage in this context is inherently conservative: not all waste disposed at the lower rate is inert waste, technically or commercially recyclable – for mineral wastes which are hazardous, contaminated, have inappropriate physical characteristics, or are generated at low volume in remote locations, landfill may remain the best practice environmental option.

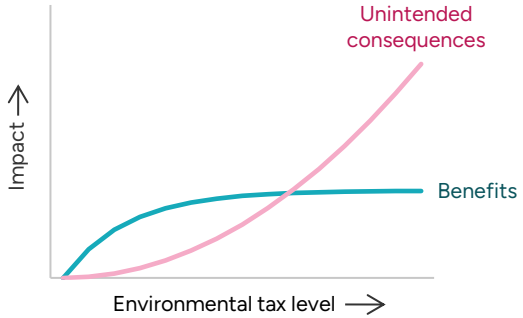
Given the minimal apparent potential to reduce primary aggregates consumption, the extent to which further gains in mineral waste recycling can be achieved via the SAT is unclear.

Potential for Unintended Consequences

In setting environmental tax levels, policy makers seek to achieve an optimal balance between two competing effects:

- Intended environmental benefits
- Unintended consequences

In many instances benefits may be subject to a law of diminishing returns: for a given increment in tax levels, the increase in benefits is likely to become increasingly small. Conversely, the magnitude of unintended consequences may rise at an increasing rate. As notionally illustrated below, with increasing levels of environmental tax it is possible to reach a crossover point where the impacts of unintended consequences (red line) exceed intended benefits (blue).



Alongside this, the SAT brings potential unintended consequences. While detailed assessment of these adverse effects is outside the scope of this study, they may include (but are not limited to) the following:

- Increasing overall costs of construction, thereby limiting delivery of new homes and infrastructure
- Constraints to volumes of available aggregates, demands for which cannot be met by recycling alone – again curtailing construction activity
- Distorting the economics of aggregates recycling, with attractiveness of demolition increased relative to refurbishment or restoration
- Increase in illegal activity, including tax evasion via cross border movement of primary aggregates (particularly in the event of a differential between the SAT and the Aggregates Levy applying in England and Wales)

9. Summary Findings

9. Summary Findings

Research and analysis presented in the above sections suggests the following conclusions of relevance to the SAT:

- Mineral wastes are already overwhelmingly recycled, with a significant improvement in recent years and corresponding reduction in landfill
- Loss of mineral waste from the Scottish economy – in the form of landfill / land reclamation – is extremely small compared to total aggregates consumption
- Incinerator bottom ash is already largely recycled, and additional quantities generated by remaining EfW build-out will be limited; moreover, quality considerations place inherent limits on construction applications
- Waste quantities recorded as used for land reclamation/restoration under exemptions (para. 9) are falling
- The extent to which further gains in mineral waste recycling can be achieved via the SAT is therefore inherently limited
- In addition to these waste management considerations, evaluation of the SAT should also consider the potential for unintended consequences (including in relation to increased construction costs)

Making Sustainability Happen

SLRCONSULTING.COM

SLR Team Background

SLR is a leading global provider of environmental consultancy services to the waste and resource management sector. Our proven expertise has been built up over 30 years of providing pragmatic advice and deliverable, cost-effective solutions to a diverse portfolio of clients around the world.

This report has been developed by specialists in the following SLR teams:

Sustainable Waste Management (SWM)	Our team of circular economy and sustainability specialists works across global waste and resource supply chains providing independent, commercially focused advice to a diversity of clients across public and private sectors. This advice informs development of services and infrastructure and shapes policy to promote efficient use of resources. In developing this report, our SWM specialists have drawn on decades of collective experience in analysing resource and waste flows in the UK and globally.
Environmental Management, Permitting and Compliance (EMPC)	SLR's EMPC team is a 20+ strong team of waste and industry consultants including numerous ex-regulators and experienced industry professionals working across the UK and internationally. The EMPC team works at an operational level, helping clients obtain and adapt environmental permits, maintain compliance and effectively manage their environmental operations to improve performance.