



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### LANDFILL TAX (SCOTLAND) ACT 2014

#### PART 1

##### SCOTTISH LANDFILL TAX

- 1 The tax
- 2 Overview

#### PART 2

##### KEY CONCEPTS

###### *Taxable disposals*

- 3 Charge to tax
- 4 Disposal of material as waste
- 5 Disposal by way of landfill
- 6 Prescribed landfill site activities to be treated as disposals

###### *Exemptions*

- 7 Material removed from water
- 8 Material resulting from mining and quarrying
- 9 Disposal of qualifying material at former quarries
- 10 Pet cemeteries

###### *Power to vary what is a taxable disposal*

- 11 Taxable disposals: power to vary

###### *Landfill sites and operators of landfill sites*

- 12 Landfill sites and operators of landfill sites

###### *Calculation of tax*

- 13 Amount of tax

*Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014. (See end of Document for details)*

---

- 14 Qualifying material: special provisions
- 15 Weight of material disposed of

*Persons liable to pay tax*

- 16 Liability to pay tax
- 17 Liability of controllers of landfill sites

*Credit*

- 18 Credit: general
- 19 Credit: bad debts
- 20 Credit: bodies concerned with the environment

**PART 3**

ADMINISTRATION

*Taxable activities*

- 21 Taxable activities

*Registration*

- 22 Registration
- 23 Information required to keep register up to date
- 24 Publication of the register

*Accounting for tax*

- 25 Accounting for tax and time for payment
- 25A Form and content of returns
- 25B Communications from taxpayers to the Tax Authority

*Time of disposal where invoice issued*

- 26 Time of disposal where invoice issued

*Adjustment of contracts*

- 27 Adjustment of contracts

*Evidence about tax status*

- 28 Evidence about tax status

*Recovery of overpaid tax*

- 29 Recovery of overpaid tax

*Information*

- 30 Information: material at landfill sites
- 31 Information: site restoration

*Record keeping*

- 32 Records: registrable persons
- 33 Records: material at landfill sites

*Changes to legislation: There are currently no known outstanding effects  
for the Landfill Tax (Scotland) Act 2014. (See end of Document for details)*

---

## **PART 4**

### GENERAL AND INTERPRETATION

#### *The Tax Authority*

- 34 The Tax Authority
- 35 Delegation of functions to SEPA
- 36 Review and appeal

#### *Application of Act to partnerships, groups of companies etc.*

- 37 Partnership, bankruptcy, transfer of business etc.
- 38 Groups of companies

#### *Interpretation*

- 39 Interpretation

## **PART 5**

### FINAL PROVISIONS

#### *Ancillary provision*

- 40 Ancillary provision

#### *Subordinate legislation*

- 41 Subordinate legislation

#### *Crown application*

- 42 Crown application

#### *Commencement and short title*

- 43 Commencement
- 44 Short title

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014.