

Status: Point in time view as at 07/11/2014.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Paragraph 10 is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULE 4 MINOR AND CONSEQUENTIAL MODIFICATIONS

Landfill Tax (Scotland) Act 2014

- 10 (1) The LT(S) Act 2014 is amended as follows.
- (2) In section 15 (weight of materials disposed of)—
- (a) in subsection (2)(c), for “an authorised person” substitute “ a designated officer ”,
 - (b) in subsection (4), for “an authorised person” substitute “ a designated officer ”,
 - (c) after subsection (6) insert—

“(7) The regulations may include provision for penalties where a person fails to comply with a requirement imposed by or under the regulations.”.
- (3) In section 18 (credit: general), after subsection (6) insert—

“(6A) The regulations may provide for section 107 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) to apply (with or without modifications) to a claim under this section by a person who has ceased to be registrable as it applies to a claim under that section.”.
- (4) In section 22 (registration), in subsection (9), paragraph (b) is repealed.
- (5) In section 23 (information required to keep register up to date), in subsection (2), paragraph (b) is repealed.
- (6) In section 25 (accounting for tax and time for payment), for paragraph (b) substitute—

“(b) make returns in relation to such accounting periods,”.
- (7) After section 25 insert—

“25A Form and content of returns

- (1) A return under this Act must—
 - (a) be in the form specified by the Tax Authority,
 - (b) contain such information specified by the Tax Authority, and
 - (c) be made in such manner as specified by the Tax Authority.
- (2) The Tax Authority may specify different forms and information for different kinds of return.
- (3) A return is treated as containing any information provided by the person making it for the purpose of completing the return.

25B Communications from taxpayers to the Tax Authority

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).

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- (2) The requirements are that the thing—
 - (a) must be in the form specified by the Tax Authority,
 - (b) must contain the information specified by the Tax Authority, and
 - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.
- (8) Section 26 (time of disposal where invoice issued) is repealed.
- (9) Section 28 (evidence about tax status) is repealed.
- (10) Section 29 (recovery of overpaid tax) is repealed.
- (11) In section 30(3)(a) (information: material at landfill sites), for “an authorised person” substitute “ a designated officer ”.
- (12) In section 31(1) (information: site restoration)—
 - (a) in paragraph (a), “in writing” is repealed,
 - (b) in paragraph (b), “written” is repealed.
- (13) Sections 32 and 33 (record keeping) are repealed.
- (14) In section 34 (the Tax Authority)—
 - (a) in subsection (1), for “the Scottish Ministers” substitute “ Revenue Scotland ”,
 - (b) subsection (2) is repealed.
- (15) Section 35 (delegation of functions to SEPA) is repealed.
- (16) Section 36 (review and appeal) is repealed.
- (17) In section 39 (interpretation), for the definition of “authorised person” substitute—

““designated officer” has the meaning given by section 252 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (general interpretation),”.
- (18) In section 41 (subordinate legislation)—
 - (a) in subsection (2)—
 - (i) after paragraph (b) insert—

“(ba) regulations under section 15 which make provision of the type mentioned in section 15(7),”
 - (ii) paragraph (d) is repealed,
 - (b) in subsection (7), paragraph (c) is repealed (but not the word “and” immediately following it).
- (19) In section 43 (commencement), “35,” is repealed.

Commencement Information

- 11** Sch. 4 para. 10 not in force at Royal Assent; Sch. 4 para. 10(14) in force at 25.9.2014, see s. 260(1)
- 12** Sch. 4 para. 10(1)-(8) (11) (12) (17) (18)(a) in force at 7.11.2014 by [S.S.I. 2014/278](#), art. 2, [sch.](#)

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