

## 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- (4) In section 22 (registration), in subsection (9), paragraph (b) is repealed.
- (5) In section 23 (information required to keep register up to date), in subsection (2), paragraph (b) is repealed.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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*Status: This is the original version (as it was originally enacted).*

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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.