

*These notes relate to the Landfill Tax (Scotland) Act 2014
(asp 2) which received Royal Assent on 21 January 2014*

LANDFILL TAX (SCOTLAND) ACT 2014

EXPLANATORY NOTES

THE ACT

Part 3 – Administration

Evidence about tax status

Section 28 – Evidence about tax status

43. [Section 28](#) provides that a certificate issued by the Tax Authority is deemed to be sufficient evidence about a person's tax status until the contrary is proved.