



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2 **S**

KEY CONCEPTS

Power to vary what is a taxable disposal

11 Taxable disposals: power to vary **S**

- (1) The Scottish Ministers may, by order, make provision to produce the result that—
 - (a) a disposal which would otherwise be a taxable disposal is not a taxable disposal,
 - (b) a disposal which would otherwise not be a taxable disposal is a taxable disposal.
- (2) The order may, in particular—
 - (a) confer exemption by reference to certificates issued by the Tax Authority and to conditions set out in certificates,
 - (b) allow the Tax Authority to direct requirements to be met before certificates can be issued.
- (3) The order may modify any enactment (including this Act).

Commencement Information

II S. 11 in force at 7.11.2014 by [S.S.I. 2014/277](#), art. 2, [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 11.