



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Information*

#### **30 Information: material at landfill sites**

- (1) The Scottish Ministers may, by regulations, make provision about giving the Tax Authority information relating to material at a landfill site or part of a landfill site.
- (2) The regulations may require a person to give information.
- (3) The regulations may—
  - (a) require a person, or authorise an authorised person to require a person, to designate a part of a landfill site (a “non-disposal area”), and
  - (b) require material, or descriptions of material specified in the regulations, to be deposited in a non-disposal area.
- (4) The regulations may make provision about information relating to what is done with material.
- (5) Subsections (2) to (4) do not prejudice the generality of subsection (1).