



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Registration*

#### **23 Information required to keep register up to date**

- (1) The Scottish Ministers may, by regulations, make provision requiring a registrable person to notify the Tax Authority of particulars of changes in circumstances relating to the registrable person (or any business carried on by the registrable person) which—
  - (a) appear to the Tax Authority to be required for the purpose of keeping the register kept under section 22 up to date, and
  - (b) are of a description specified in the regulations.
- (2) The regulations may, in particular, make provision—
  - (a) as to the time within which a notification is to be made,
  - (b) as to the form and manner in which a notification is to be made,
  - (c) requiring a person who has made a notification to notify the Tax Authority if any information contained in or provided in connection with the notification is or becomes inaccurate.