
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 4

Credit: general

Interpretation

13. In this Part—

“relevant accounting period” means—

- (a) in the case of an entitlement to credit arising under Part 5 of these Regulations, the accounting period in which the reuse condition or, as the case may be, the enforced removal condition was satisfied;
- (b) in the case of an entitlement to credit arising under Part 6 of these Regulations, the accounting period in which the period of one year from the date of the issue of the landfill invoice expired;
- (c) in the case of an entitlement arising under Part 7 of these Regulations, the accounting period in which the qualifying contribution was made;

“relevant amount” means the amount of the credit as determined in accordance with Part 5, 6 or 7 of these Regulations, as the case may be;

“relevant tax” means the tax, if any, that was required to have been paid as a condition of the entitlement to credit.