

2014 No. 277 (C. 25)

LANDFILL TAX

**The Landfill Tax (Scotland) Act 2014 (Commencement No. 1)
Order 2014**

<i>Made</i>	- - - -	<i>24th October 2014</i>
<i>Laid before the Scottish Parliament</i>		<i>27th October 2014</i>
<i>Coming into force</i>	- -	<i>7th November 2014</i>

The Scottish Ministers make the following Order in exercise of the power conferred by section 43(2) of the Landfill Tax (Scotland) Act 2014(a).

Citation and commencement

1. This Order may be cited as the Landfill Tax (Scotland) Act 2014 (Commencement No. 1) Order 2014 and comes into force on 7th November 2014.

Day appointed

2.—(1) The day appointed for the coming into force of the provisions of the Landfill Tax (Scotland) Act 2014 specified in column 1 of the table in the Schedule to this Order (the subject matter of which is specified in column 2 of that table) is 7th November 2014.

(2) Where a purpose is specified in column 3 of that table, a provision mentioned in column 1 comes into force in accordance with paragraph (1) only for that purpose.

JOHN SWINNEY
A member of the Scottish Government

St Andrew's House,
Edinburgh
24th October 2014

(a) 2014 asp 2. The preceding footnotes to this Order narrate relevant amendments to the Landfill Tax (Scotland) Act 2014.

SCHEDULE

Article 2

<i>Column 1 (provision of the Landfill Tax (Scotland) Act 2014)</i>	<i>Column 2 (subject matter)</i>	<i>Column 3 (purpose)</i>
Section 5	Meaning of disposal by way of landfill	For the purpose of making orders
Section 6	Prescribed landfill site activities	For the purpose of making orders
Section 11	Taxable disposals: power to vary	
Section 13	Amount of tax	For the purpose of making orders and setting criteria under subsection (7)(a)
Section 14	Qualifying material: special provisions	For the purpose of making orders
Section 15(a)	Weight of material disposed of	For the purpose of making regulations
Section 17	Liability of controllers of landfill sites	For the purpose of making regulations
Section 18(b)	Credit: general	
Section 19	Credit: bad debts	
Section 20	Credit: bodies concerned with the environment	
Section 22(c)	Registration	
Section 23(d)	Information required to keep register up to date	
Section 25(e)	Accounting for tax and time of payment	

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- (a) Section 15 is amended by paragraph 10(2) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014 (asp 16) (“RSTPA 2014”).
- (b) Section 18 is amended by paragraph 10(3) of schedule 4 to RSTPA 2014.
- (c) Section 22(9)(b) is repealed by paragraph 10(4) of schedule 4 to RSTPA 2014.
- (d) Section 23(2)(b) is repealed by paragraph 10(5) of schedule 4 to RSTPA 2014.
- (e) Section 25(b) is substituted by paragraph 10(6) of schedule 4 to RSTPA 2014.

<i>Column 1</i> <i>(provision of the Landfill Tax (Scotland) Act 2014)</i>	<i>Column 2</i> <i>(subject matter)</i>	<i>Column 3</i> <i>(purpose)</i>
Section 30(a)	Information: material at landfill sites	
Section 37	Partnership, bankruptcy, transfer of business etc.	For the purpose of making regulations

(a) Section 30(3)(a) is amended by paragraph 10(11) of schedule 4 to RSTPA 2014.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force certain provisions of the Landfill Tax (Scotland) Act 2014 on 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation.

The Landfill Tax (Scotland) Act 2014 received Royal Assent on 21st January 2014. Sections 34, 35, 40, 41, 42, 43 and 44 came into force that day (section 34 was amended with effect from 25th September 2014 by paragraph 10(14) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014).

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£4.25

S2014102415 10/2014 19585

<http://www.legislation.gov.uk/id/ssi/2014/277>

ISBN 978-0-11-102467-6



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