
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 367

**The Scottish Landfill Tax (Prescribed
Landfill Site Activities) Order 2014**

Prescribed landfill site activities

3.—(1) The following landfill site activities are prescribed for the purposes of section 6 of the LT(S) Act 2014 (prescribed landfill site activities to be treated as disposals)—

- (a) the use of material to cover the disposal area during a short term cessation in landfill disposal activity;
- (b) the use of material to create or maintain a temporary haul road;
- (c) the use of material to create or maintain temporary hard standing;
- (d) the use of material to create or maintain a cell bund;
- (e) the use of material to create or maintain a temporary screening bund except where the material so used is naturally occurring material extracted from the landfill site in which the temporary screening bund is located;
- (f) the temporary storage of ashes (including pulverised flue ash and furnace bottom ash);
- (g) the use of material placed against the drainage layer or liner of the disposal area to prevent damage to that layer or liner; and
- (h) any other landfill site activity to which paragraph (2) applies.

(2) This paragraph applies to an activity if—

- (a) the activity is one which gives rise to a requirement—
 - (i) for notification or the giving of information under section 31 of the LT(S) Act 2014 (information: site restoration)(**1**); or
 - (ii) imposed by Regulations under section 30 of the LT(S) Act 2014 (information: material at landfill sites)(**2**) for the designation of a part of a landfill site as a non-disposal area or the giving of information or the maintenance of a record in respect of the area; and
- (b) that requirement is not complied with.

(3) Paragraph (1) does not apply to any landfill site activity if, or to the extent that, it involves material that is or has been otherwise chargeable to Scottish landfill tax or exempted from that tax.

(1) Section 31 was amended by paragraph 10(12) of Schedule 4 to the Revenue Scotland and Tax Powers Act 2014 ([asp 16](#)).

(2) Section 30 was amended by paragraph 10(11) of Schedule 4 to the Revenue Scotland and Tax Powers Act 2014.