
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 1

Preliminary

Citation and commencement

1.—(1) These Regulations may be cited as the Scottish Landfill Tax (Administration) Regulations 2015.

(2) These Regulations come into force on 1st April 2015, except this Part and Part 2 which come into force on 16th February 2015.

Interpretation

2.—(1) In these Regulations—

“accounting period” means—

(a) in the case of—

(i) a registered person, each period of 3 months ending on the dates notified by Revenue Scotland;

(ii) a registrable person who is not registered, each period of 3 months; or

(b) in the case of any registrable person, such other period in relation to which the person is required by or under regulation 10 to make a return;

“the Act” means the Landfill Tax (Scotland) Act 2014;

“credit”, except where the context otherwise requires, means credit which a person is entitled to claim under Part 4 of these Regulations;

“disposal” means a taxable disposal (which expression has the meaning given in section 3(2) of the Act) made on or after 1st April 2015 and “disposed of” is to be construed accordingly;

“effective date of registration” means the date determined in accordance with section 22 of the Act upon which the person was or should have been registered;

“landfill invoice” means an invoice of the description in regulation 34;

“landfill site” has the meaning given in section 12(1) of the Act;

“the landfill tax bad debt account” has the meaning given in regulation 22(3);

“quarter” means a period of three months ending on the last day of March, June, September or December;

“registered person” means a person who is registered under section 22 of the Act and “register” and “registration” are to be construed accordingly;

“registrable person” has the meaning given in section 22(10) of the Act;

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“registration number” means the identifying number allocated to a registered person and notified to that person by Revenue Scotland;

“return” means a return which is required to be made in accordance with regulation 10;

“the RSTP Act” means the Revenue Scotland and Tax Powers Act 2014⁽¹⁾;

“taxable business” means a business or part of a business in the course of which taxable activities (which expression has the meaning given in section 21(1) of the Act) are carried out;

“transfer note” means transfer note within the meaning of the Environmental Protection (Duty of Care) (Scotland) Regulations 2014⁽²⁾;

“transfer site” is a facility authorised by SEPA for the storage or treatment of waste, or both, and which sends more than 2.500T of waste per annum offsite for the purpose of landfill, with a destination either inside Scotland or in the rest of the UK;

“working day” means any day of the week except Saturday, Sunday or a day which is a bank holiday or public holiday for Scotland.

(2) In these Regulations any question whether a person is connected with another shall be determined in accordance with section 1122 of the Corporation Tax Act 2010⁽³⁾.

(1) 2014 asp 16.
(2) S.S.I. 2014/4.
(3) 2010 c.4.