
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 3

Accounting, payment, and non-disposal areas

Payment of tax

11.—(1) Where a return is to be made under regulation 10, the tax or additional tax payable must be paid to Revenue Scotland at the same time as the return is made.

(2) Tax payable as a result of the amendment of a return must be paid at the same time as the amendment is made.

(3) For the purposes of subsections (1) and (2), tax is treated as paid if arrangements satisfactory to Revenue Scotland are made for payment of the tax.

(4) A return under regulation 10 must also include a declaration by the taxpayer that the return is, to the best of the taxpayer's knowledge, correct and complete.

(5) However, where the taxpayer authorises an agent to complete the return, the agent must certify in the return that the taxpayer has declared that the information provided in the return is to the best of the taxpayer's knowledge, correct and complete.

(6) Revenue Scotland shall not be obliged to reimburse any tax owed by it to an operator (as defined in section 12(2) of the Act) until any outstanding tax return has been made by the operator and tax in respect of the return has been paid to Revenue Scotland.

(7) See section 74 of the RSTP Act for the taxpayer's right to amend a return and sections 100 to 103 of that Act in respect of defences by Revenue Scotland of unjustified enrichment in respect of a claim by the taxpayer for reimbursement in respect of an overpayment of tax.