
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 2

Registration and provision for special cases

Changes in particulars

4.—(1) A person who has made a notification under regulation 3, whether or not it was made in accordance with paragraph (2) of that regulation, shall, within 30 days of—

- (a) discovering any inaccuracy in; or
- (b) any change occurring which causes to become inaccurate,

any of the information which was contained in or provided with the notification, notify Revenue Scotland in writing and furnish it with full particulars.

(2) Without prejudice to paragraph (1) above, a registrable person shall, within 30 days of any change occurring in any of the circumstances referred to in paragraph (4) below, notify Revenue Scotland in writing and furnish it with particulars of—

- (a) the change; and
- (b) the date on which the change occurred.

(3) A registrable person who discovers that any information contained in or provided with a notification under paragraph (1) or (2) above was inaccurate shall, within 30 days of discovering the inaccuracy, notify Revenue Scotland in writing and furnish it with particulars of—

- (a) the inaccuracy;
- (b) the date on which the inaccuracy was discovered;
- (c) how the information was inaccurate; and
- (d) the correct information.

(4) The circumstances mentioned in paragraph (2) above are the following circumstances relating to the registrable person or any taxable business carried on by that person—

- (a) the person's name, trading name (if different) and address and the landfill sites which the person operates;
- (b) the person's status, namely whether carrying on business as a sole proprietor, body corporate, partnership or other unincorporated body;
- (c) in the case of a partnership, the name and address of any partner.

(5) Any person failing to comply with a requirement imposed in any of paragraphs (1) to (3) above shall be liable to a penalty under section 209 of the RSTP Act.

(6) Where, in relation to a registered person, Revenue Scotland is satisfied that any of the information recorded in the register is or has become inaccurate, it may correct the register accordingly.

Status: *This is the original version (as it was originally made).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

(7) For the purposes of paragraph (6) above, it is immaterial whether or not the registered person has notified Revenue Scotland of any change which has occurred in accordance with paragraphs (1) to (3) above.