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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

The Scottish Landfill Tax (Administration) Regulations 2015

PART 2

Registration and provision for special cases

**Notification of cessation of taxable activities**

**5.** A person who is required by section 22(4) of the Act to notify Revenue Scotland of the person's having ceased to have the intention to carry out taxable activities shall, within 30 days of the person's so having ceased, notify Revenue Scotland in writing and shall therein inform it of—

- (a) the date on which the person ceased to have the intention of carrying out taxable activities; and
- (b) if different, the date on which the person ceased to carry out taxable activities.