
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 2

Registration and provision for special cases

Transfer of a going concern

6.—(1) Where—

- (a) a taxable business is transferred as a going concern;
- (b) the registration of the transferor has not already been cancelled;
- (c) as a result of the transfer of the business the registration of the transferor is to be cancelled and the transferee has become liable to be registered; and
- (d) an application is made in respect of the transfer by both the transferor and the transferee,

Revenue Scotland may with effect from the date of the transfer cancel the registration of the transferor and register the transferee with the registration number previously allocated to the transferor.

(2) An application under paragraph (1) above shall be treated as the notification referred to in regulation 5.

(3) Where the transferee of a business has been registered under paragraph (1) above with the registration number previously allocated to the transferor—

- (a) any liability of the transferor existing at the date of the transfer to make a return or account for or pay any tax under Part 3 of these Regulations shall become the liability of the transferee;
- (b) any entitlement of the transferor, whether or not existing at the date of the transfer, to credit or payment under Part 4 of these Regulations shall become the entitlement of the transferee.

(4) In addition to the provisions set out in paragraph (3) above, where the transferee of a business has been registered under paragraph (1) above with the registration number previously allocated to the transferor during an accounting period subsequent to that in which the transfer took place (but with effect from the date of the transfer) and any—

- (a) return has been made;
- (b) tax has been accounted for; or
- (c) entitlement to credit has been claimed,

by either the transferor or the transferee, it shall be treated as having been done by the transferee.

(5) Where—

- (a) a taxable business is transferred as a going concern;
- (b) the transferee removes material as described in regulation 17(2) or (4); and
- (c) the transferor has paid tax on the disposal concerned,

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then, whether or not the transferee has been registered under paragraph (1) above with the registration number previously allocated to the transferor, any entitlement to credit arising under Part 5 of these Regulations shall become the entitlement of the transferee.