

**2015 No. 37**

**TAXES**

**The Revenue Scotland and Tax Powers Act (Involved Third Party) Order 2015**

*Made* - - - - 29th January 2015

*Laid before the Scottish Parliament* 2nd February 2015

*Coming into force* - - 1st April 2015

The Scottish Ministers make the following Order in exercise of the powers conferred by section 142(3) of the Revenue Scotland and Tax Powers Act 2014(a) and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Revenue Scotland and Tax Powers Act (Involved Third Party) Order 2015 and comes into force on 1st April 2015.

**Involved third parties – Scottish landfill tax**

2. For the purposes of section 142(3) of the Revenue Scotland and Tax Powers Act 2014—
- (a) an “involved third party” is any person involved (in any capacity) with a taxable disposal as defined in section 3(2) of the Landfill Tax (Scotland) Act 2014(b);
  - (b) “relevant documents” are documents relating to the taxable disposal mentioned in paragraph (a); and
  - (c) a “relevant devolved tax” is Scottish landfill tax(c) within the meaning of section 1(1) of the Landfill Tax (Scotland) Act 2014.

*JOHN SWINNEY*

A member of the Scottish Government

St Andrew’s House,  
Edinburgh  
29th January 2015

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(a) 2014 asp 16.  
(b) 2014 asp 2.  
(c) See section 3(3) of the Revenue Scotland and Tax Powers Act 2014 for the definition of devolved tax and section 80K of the Scotland Act 1998 (c.46) which specifies landfill tax as a devolved tax.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order comes into force on 1st April 2015. It specifies, using the power in section 142(3) of the Revenue Scotland and Tax Powers Act 2014, that Scottish landfill tax is a relevant devolved tax, who is an involved third party and what documents are relevant documents in relation to such persons.

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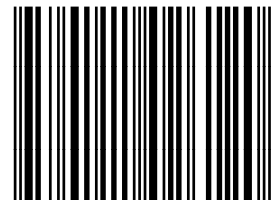
Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, the Queen's Printer for Scotland.

£4.25

S201501305 02/2015 19585

<http://www.legislation.gov.uk/id/ssi/2015/37>

ISBN 978-0-11-102612-0



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