
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 93

The Scottish Landfill Tax (Qualifying Material) Order 2016

Qualifying material

3.—(1) Subject to paragraphs (3) and (4), the material listed in column 2 of the Schedule is qualifying material for the purposes of section 13(4) of the Landfill Tax (Scotland) Act 2014.

(2) The Schedule is to be construed in accordance with the notes contained in it.

(3) The material listed in column 2 of the Schedule must not be treated as qualifying material unless any condition set out alongside the description of the material in column 3 of the Schedule is met.

(4) Where the owner of the material immediately prior to the disposal and any operator of the landfill site at which the disposal is made are not the same person, material must not be treated as qualifying material unless it meets the condition in paragraph (5).

(5) The condition is that a transfer note includes in relation to each type of material of which the disposal consists a description of the material which—

- (a) accords with its description in column 2 of the Schedule;
- (b) accords with a description listed in a note to the Schedule (other than by way of exclusion);
or
- (c) is some other accurate description.