

**2022 No. 233**

**LANDFILL TAX**

**The Scottish Landfill Tax (Prescribed Landfill Site Activities)  
Amendment Order 2022**

*Approved by the Scottish Parliament*

*Made - - - - at 11.04 a.m. on 1st July 2022*

*Laid before the Scottish Parliament at 2.30 p.m. on 1st July 2022*

*Coming into force - - at 5.00 p.m. on 1st July 2022*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 6 of the Landfill Tax (Scotland) Act 2014<sup>(a)</sup> and all other powers enabling them to do so.

**Citation and commencement**

**1.** This Order may be cited as the Scottish Landfill Tax (Prescribed Landfill Site Activities) Amendment Order 2022 and comes into force at 5.00 p.m. on 1 July 2022.

**Amendment of the Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014**

**2.** The Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014<sup>(b)</sup> is amended in accordance with articles 3 and 4.

**3.** In article 2 (interpretation)—

(a) for the definition of “cell bund” substitute—

““cell bund” or “cell wall” means a structure within a disposal area which separates or contains units of waste;”,

(b) after the definition of “haul road” insert—

““impermeable layer” means the geological barrier, whether formed of a single mineral layer or such mineral layer combined with an artificial sealing liner or cap, located at the external facing perimeter of a landfill cell, that has the function of preventing the escape of liquids or gases from that landfill cell;

“landfill cell” means a unit or structure within a landfill site formed of an impermeable layer at its base and sides and, save where the cell only contains inert material, at the top of the unit or structure;”.

**4.** In article 3(1) (prescribed landfill site activities)—

(a) in sub-paragraph (d) after “cell bund” insert “or cell wall”,

(b) in sub-paragraph (g) for “disposal area” substitute “landfill cell”,

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(a) 2014 asp 2.

(b) S.S.I. 2014/367.

- (c) omit “and” at the end of sub-paragraph (g),
- (d) for sub-paragraph (h) substitute—
  - “(h) any other use of material in a landfill cell, other than—
    - (i) the use of material to form a layer immediately above the base of that cell and which performs the function of drainage,
    - (ii) the insertion of pipes, pumps or associated infrastructure into a landfill cell for the purposes of the extraction or control of surplus liquid or gas from or within that cell,
    - (iii) the use of plant or equipment for waste or environmental management purposes; and”,
- (e) after sub-paragraph (h) insert—
  - “(i) any other landfill site activity to which paragraph (2) applies.”.

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

St Andrew’s House,  
Edinburgh  
At 11.04 a.m. on 1st July 2022

## **EXPLANATORY NOTE**

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

This Order amends the Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014 to prescribe additional landfill site activities for the purposes of section 6 of the Landfill Tax (Scotland) Act 2014. The effect of this is that the additional prescribed activities will be treated as disposals and will be subject to Scottish landfill tax.

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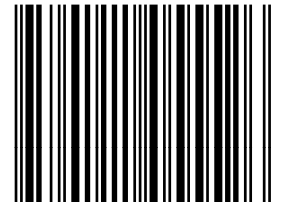
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