LANDFILL TAX (SCOTLAND) ACT 2014

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EXPLANATORY NOTES

BACKGROUND

3. The Landfill Tax (Scotland) Act 2014 ("the Act") was brought forward as a consequence of measures enacted in the Scotland Act 2012 (c.11) ("the 2012 Act"). Under the terms of the 2012 Act, the Scottish Parliament will have responsibility for taxes on land transactions and disposals to landfill. This Act deals with the latter responsibility and makes provision for a tax on disposals to landfill in Scotland, to be called the Scottish Landfill Tax. Scottish Landfill Tax is based on UK Landfill Tax as enacted in Part 3 of the Finance Act 1996. The provisions of the 2012 Act disapplying the existing Landfill Tax regime in Scotland will be brought into force by a Treasury Order in the UK Parliament. The intention is that the provisions introducing Scottish Landfill Tax will come into force in April 2015, the day after the UK Landfill Tax is disapplied.

4. Discussion and debate on the provisions of this Act began with the publication of a consultation document *Protecting Our resources – a Consultation on Scottish Landfill Tax*[1] on 25 October 2012.

5. A total of 68 responses to the consultation were received from individuals and organisations. Copies of the non-confidential responses are accessible through the Scottish Government's Library (0131 244 4565) or website[2]. Zero Waste Scotland was appointed by the Scottish Government to undertake an analysis of the responses received to the consultation and its report can be found on its website[3].

6. The Act is intended to inter-operate with the Revenue Scotland and Tax Powers Bill which was introduced to the Scottish Parliament on 12 December 2013[4], providing for powers of Revenue Scotland, appeals and other matters of common relevance to devolved taxes.

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1   http://www.scotland.gov.uk/Publications/2012/10/3524
2   http://www.scotland.gov.uk/Publications/2013/05/3302
3   http://www.zerowastescotland.org.uk/content/landfill-tax-scotland-0
4   http://www.scottish.parliament.uk/parliamentarybusiness/Bills/70929.aspx