

*These notes relate to the Landfill Tax (Scotland) Act 2014
(asp 2) which received Royal Assent on 21 January 2014*

LANDFILL TAX (SCOTLAND) ACT 2014

EXPLANATORY NOTES

THE ACT

Part 2 – Key Concepts

Exemptions

Section 7 – Material removed from water

18. [Section 7](#) ensures that necessary dredging operations and extraction operations are not hindered by the applicability of a tax to deposit the material. It provides that the disposal of material removed from a river, canal, watercourse, dock or harbour is not a taxable disposal. It also exempts the disposal of material removed from harbours etc. in the interests of navigation, the disposal of naturally occurring mineral material from commercial marine operations to obtain sand or gravel and the disposal of other material added to such dredging and excavations to ensure that it is not a liquid waste.