

*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

Power to vary what is a taxable disposal

Section 11 – Taxable disposals: power to vary

22. [Section 11](#) provides that the Scottish Ministers may make orders to change what disposals are taxable. Existing taxable disposals may cease being taxable or non-taxable disposals may become taxable. The Tax Authority can issue certificates of exemption and make conditions prior to certificates being issued. This ensures that the process of creating or removing exemptions from Scottish Landfill Tax is simple and efficient to adjust.