

*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

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## EXPLANATORY NOTES

### THE ACT

#### Part 2 – Key Concepts

#### Calculation of tax

#### *Section 14 – Qualifying material: special provisions*

26. [Section 14](#) provides that the Tax Authority may direct that a deposit may be treated as qualifying material if it is qualifying material that is contaminated with a small amount of non-qualifying material. The direction may apply to all deposits by a person, or a quantity of the deposits and the quantity of non-qualifying material may be determined in the terms of the direction. The direction may be instigated by the Tax Authority or by request from a person. If a person requests the direction which is granted regarding a disposal then other directions regarding the disposal do not apply. The Scottish Ministers may, by order, ensure that conditions are met prior to material being treated as qualifying material. Such conditions may relate to whatever the Scottish Ministers think fit and can include documents stating the nature of the material. This section allows for small amounts of non-qualifying material to be contained in qualifying material but ensures that adequate controls are in place to prevent misuse.