

*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

Calculation of tax

Section 15 – Weight of material disposed of

27. [Section 15](#) sets out that the Scottish Ministers may make regulations to define how the weight of taxable disposals is to be determined. Rules for determining weight may be prescribed to define the method of calculation, the time-scale for determining weight and what materials, such as water, are to be discounted. The rules may apply to only certain wastes or activities.