

*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 3 – Administration

Registration

Section 22 – Registration

35. Subsection (1) provides that the Tax Authority must maintain a register containing whatever information the Tax Authority deems necessary for the purposes of the collection and management of the tax. Subsections (2) to (8) set out the registration duties placed on the Tax Authority and persons who carry out taxable activities (described at section 21) as well as the notification duties placed on persons who form the intention of carrying out taxable activities.
36. Subsection (9) contains a regulation-making power to allow the Scottish Ministers to: state the timeframe within which a notification should be made to the Tax Authority; provide details on the format, content and method of sending the notification to the Tax Authority; place a duty on a person who has sent a notification to the Tax Authority to tell the Tax Authority if any of the information in the notification needs to be updated; set out how corrections will be made to entries in the register. Such regulations will be subject to the negative procedure (see section 41).
37. Subsection (10) provides that references in this Act to a registrable person are to a person who is registered under or liable to be registered under this section.