

*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

Adjustment of contracts

Section 27 – Adjustment of contracts

42. *Section 27* provides that, when a contract is in place for the disposal of a waste in a landfill and the tax changes with regard to that waste, then the payment for that waste in the contract must increase to reflect the tax increase unless the contract says otherwise. This ensures that operators do not suffer as a result of tax increases not being reflected in historical contracts.