

*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

Information

Section 30 – Information: material at landfill sites

45. **Section 30** contains a regulation-making power to allow the Scottish Ministers to make provision for the Tax Authority to obtain information relating to material at a landfill site or part of a landfill site. The regulations may: require a person to give information; make provision for “information areas” and the type of material that can be deposited in said areas; make provision about information relating to what is done with material.

Section 31 – Information: site restoration

46. **Section 31** requires that before starting to restore all or part of a landfill site, the site operator must notify the Tax Authority in writing that restoration is to commence and further that the site operator must provide any other written information the Tax Authority may ask for. Subsection (2) defines what the term “restoration” means in the context of this section and subsection (3) lists what are “relevant instruments” in the context of subsection (2).