

*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

Record keeping

Section 33 – Records: material at landfill sites

49. *Section 33* contains a regulation-making power to allow the Scottish Ministers to require a person to make records relating to material at a landfill site. The regulations can make provision for records to be made about the nature of the material, or what is done with the material. Such regulations will be subject to the negative procedure (see section 41). Subsections (3) and (4) of section 32 are also applicable to regulations made under this section.