

*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 4 – General and Interpretation

The Tax Authority

Section 34 – The Tax Authority

51. [Section 34](#) defines the Tax Authority as the Scottish Ministers. The Tax Authority has responsibility for the collection and management of Scottish Landfill Tax (see section 1(2)).
52. Subsection (2) confers a power on the Scottish Ministers to provide by order that another person is the Tax Authority. This provision could be used to allow for Revenue Scotland to become the Tax Authority, at a future point when Revenue Scotland has a legal personality separate to that of the Scottish Ministers and subject to parliamentary agreement of provisions for Revenue Scotland. Such an order will be subject to the affirmative procedure (see section 41).