

*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 35 – Delegation of functions to SEPA

53. **Section 35** allows for the delegation of Tax Authority functions to the Scottish Environment Protection Agency (SEPA). The administration and collection of Scottish Landfill Tax will be undertaken by SEPA.