



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Exemptions

7 Material removed from water

- (1) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which—
 - (a) has been removed (by dredging or otherwise) from water falling within subsection (2), and
 - (b) formed part of or projected from the bed of the water concerned before its removal.
- (2) Water falls within this subsection if it is—
 - (a) a river, canal or watercourse (whether natural or artificial), or
 - (b) a dock or harbour (whether natural or artificial).
- (3) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which—
 - (a) has been removed (by dredging or otherwise) from water falling within the approaches to a harbour (whether natural or artificial),
 - (b) has been removed in the interests of navigation, and
 - (c) formed part of or projected from the bed of the water concerned before its removal.
- (4) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which—
 - (a) consists of naturally occurring mineral material, and
 - (b) has been removed (by dredging or otherwise) from the sea in the course of commercial operations carried out to obtain substances such as sand or gravel from the seabed.

- (5) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which comprises material falling within subsection (1) or (3) and other material which has been added to that material for the purpose of securing that it is not liquid waste.

8 Material resulting from mining and quarrying

- (1) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which fulfils each of the conditions set out in subsection (2).
- (2) The material—
- (a) must result from commercial mining operations (whether the mining is deep or open-cast) or from commercial quarrying operations,
 - (b) must be naturally occurring material extracted from the earth in the course of the operations, and
 - (c) must not have been subjected to, or result from, a non-qualifying process carried out at any stage between the extraction and the disposal.
- (3) A non-qualifying process is—
- (a) a process separate from the mining or quarrying operations, or
 - (b) a process forming part of those operations and permanently altering the material's chemical composition.

9 Disposal of qualifying material at former quarries

- (1) A disposal is not a taxable disposal for the purposes of this Act if it is—
- (a) of material all of which is treated for the purposes of section 13 as qualifying material, and
 - (b) made at a qualifying landfill site.
- (2) A landfill site is a qualifying landfill site for the purposes of this section if at the time of the disposal—
- (a) the landfill site is or was a quarry,
 - (b) subject to subsection (3), it is a requirement of planning permission in respect of the land in which the quarry or former quarry is situated that it be wholly or partially refilled, and
 - (c) subject to subsection (4), the authorisation permitting disposals on or in the land comprising the site permits only the disposal of material which constitutes qualifying material.
- (3) Where a quarry—
- (a) was in existence before 1 October 1999, and
 - (b) quarrying operations ceased before that date,
- the requirement referred to in subsection (2)(b) must have been imposed on or before that date.
- (4) Where an authorisation permitting disposals on or in the land does not (apart from the application of this subsection) meet the requirements of subsection (2)(c) and an application has been made to vary the authorisation in order to meet them, it is to be deemed to meet them for the period before—

- (a) the application is disposed of, or
 - (b) the second anniversary of the making of the application if it occurs before the application is disposed of.
- (5) For the purposes of subsection (4), an application is disposed of if—
- (a) it is granted,
 - (b) it is withdrawn,
 - (c) it is refused and there is no right of appeal against the refusal,
 - (d) a time limit for appeal against refusal expires without an appeal having been commenced, or
 - (e) an appeal against refusal is dismissed or withdrawn and there is no further right of appeal.

10 Pet cemeteries

- (1) A disposal is not a taxable disposal for the purposes of this Act if—
- (a) the disposal is of material consisting entirely of the remains of dead domestic pets, and
 - (b) the landfill site at which the disposal is made fulfils the condition set out in subsection (2).
- (2) The condition is that during the relevant period—
- (a) no landfill disposal was made at the site, or
 - (b) the only landfill disposals made at the site were of material consisting entirely of the remains of dead domestic pets.
- (3) For the purposes of subsection (2), the relevant period—
- (a) begins with the coming into force of this section or, if later, with the coming into force in relation to the site of the authorisation mentioned in section 12, and
 - (b) ends immediately before the disposal mentioned in subsection (1).