



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Information*

#### **30 Information: material at landfill sites**

- (1) The Scottish Ministers may, by regulations, make provision about giving the Tax Authority information relating to material at a landfill site or part of a landfill site.
- (2) The regulations may require a person to give information.
- (3) The regulations may—
  - (a) require a person, or authorise an authorised person to require a person, to designate a part of a landfill site (a “non-disposal area”), and
  - (b) require material, or descriptions of material specified in the regulations, to be deposited in a non-disposal area.
- (4) The regulations may make provision about information relating to what is done with material.
- (5) Subsections (2) to (4) do not prejudice the generality of subsection (1).

#### **31 Information: site restoration**

- (1) Before commencing restoration of all or part of a landfill site, the operator of the site must—
  - (a) notify the Tax Authority in writing that the restoration is to commence, and
  - (b) provide such other written information as the Tax Authority may require.
- (2) In this section “restoration” means work, other than capping waste, which is required by a relevant instrument to be carried out to restore a landfill site to use on completion of waste disposal operations.
- (3) The following are relevant instruments—

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*Status: This is the original version (as it was originally enacted).*

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- (a) a planning permission,
- (b) an authorisation.