



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Registration*

#### **22 Registration**

- (1) The Tax Authority must keep a register containing such information as the Tax Authority thinks is required for the purposes of the collection and management of the tax.
- (2) A person who—
  - (a) carries out taxable activities, and
  - (b) is not registered,is liable to be registered.
- (3) Where—
  - (a) a person at any time forms the intention of carrying out taxable activities, and
  - (b) the person is not registered,the person must notify the Tax Authority of that intention.
- (4) A person who at any time ceases to have the intention of carrying out taxable activities must notify the Tax Authority of that fact.
- (5) Where a person is liable to be registered by virtue of subsection (2), the Tax Authority must register the person with effect from the time when the person begins to carry out taxable activities (whether or not the person notifies the Tax Authority under subsection (3)).
- (6) Where the Tax Authority is satisfied that a person has ceased to carry out taxable activities it may cancel the person's registration with effect from the earliest practicable time after the person ceased to carry out taxable activities (whether or not the person notifies the Tax Authority under subsection (4)).
- (7) Where—

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*Status: This is the original version (as it was originally enacted).*

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- (a) a person notifies the Tax Authority under subsection (4),
- (b) it is satisfied that the person will not carry out taxable activities,
- (c) it is satisfied that no tax which the person is liable to pay is unpaid,
- (d) it is satisfied that no credit to which the person is entitled under regulations made under section 18 is outstanding, and
- (e) subsection (8) does not apply,

the Tax Authority must cancel the person's registration with effect from the earliest practicable time after the person ceases to carry out taxable activities.

(8) Where—

- (a) a person notifies the Tax Authority under subsection (4), and
- (b) it is satisfied that the person has not carried out, and will not carry out, taxable activities,

the Tax Authority must cancel the person's registration with effect from the time when the person ceased to have the intention to carry out taxable activities.

(9) For the purposes of this section, the Scottish Ministers may, by regulations, make provision—

- (a) as to the time within which a notification is to be made,
- (b) as to the form and manner in which any notification is to be made and as to the information to be contained in or provided with it,
- (c) requiring a person who has made a notification to notify the Tax Authority if any information contained in or provided in connection with the notification is or becomes inaccurate,
- (d) as to the correction of entries in the register.

(10) References in this Act to a registrable person are to a person who—

- (a) is registered under this section, or
- (b) is liable to be registered under this section.

## **23 Information required to keep register up to date**

(1) The Scottish Ministers may, by regulations, make provision requiring a registrable person to notify the Tax Authority of particulars of changes in circumstances relating to the registrable person (or any business carried on by the registrable person) which—

- (a) appear to the Tax Authority to be required for the purpose of keeping the register kept under section 22 up to date, and
- (b) are of a description specified in the regulations.

(2) The regulations may, in particular, make provision—

- (a) as to the time within which a notification is to be made,
- (b) as to the form and manner in which a notification is to be made,
- (c) requiring a person who has made a notification to notify the Tax Authority if any information contained in or provided in connection with the notification is or becomes inaccurate.

## **24 Publication of the register**

(1) The Tax Authority may publish, by such means as it thinks fit, information which—

- (a) is derived from the register kept under section 22, and

- (b) falls within any of the descriptions set out below.
- (2) The descriptions are—
- (a) the names of registered persons,
  - (b) the addresses of any sites or other premises at which they carry on business,
  - (c) the registration numbers assigned to them in the register,
  - (d) the fact (where it is the case) that the registered person is a body corporate which by virtue of section 38 is treated as a member of a group,
  - (e) the names of the other bodies corporate treated under that section as members of the group,
  - (f) the addresses of any sites or other premises at which those other bodies carry on business.
- (3) Information may be published in accordance with this section notwithstanding any obligation not to disclose the information that would otherwise apply.