



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 4

GENERAL AND INTERPRETATION

Interpretation

39 Interpretation

In this Act—

- “accounting period” is to be construed in accordance with section 25,
- “authorisation” means an authorisation under regulations under section 18 of the Regulatory Reform (Scotland) Act 2014,
- [^{F1}“material” means material of all kinds, including objects, substances and products of all kinds,
- “operator” has the meaning given by section 12(2),
- “planning permission” has the meaning given by section 277 of the Town and Country Planning (Scotland) Act 1997,
- “registrable person” has the meaning given by section 22(10),
- “SEPA” means the Scottish Environment Protection Agency,
- “the tax” means Scottish landfill tax,
- “the Tax Authority” has the meaning given by section 34,
- “taxable activity” is to be construed in accordance with section 21,
- “taxable disposal” has the meaning given by section 3.]

Textual Amendments

- F1** Words in s. 39 substituted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(17\)](#) (with [ss. 257-259](#)); [S.S.I. 2014/278](#), art. 2, Sch.

Commencement Information

- I1** [S. 39](#) in force at 1.4.2015 by [S.S.I. 2015/109](#), [art. 2](#) (with [art. 3\(1\)\(3\)](#))

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Cross
Heading: Interpretation.