



# 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,
- “authorised person” means any person authorised by the Tax Authority,
- “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.