



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 4

GENERAL AND INTERPRETATION

The Tax Authority

34 The Tax Authority

- (1) For the purposes of this Act, the Tax Authority is the Scottish Ministers.
- (2) The Scottish Ministers may, by order, amend subsection (1) to provide that another person is the Tax Authority.

35 Delegation of functions to SEPA

- (1) The Tax Authority may delegate the exercise of any of its functions under this Act to SEPA.
- (2) But subsection (1) does not apply to any function of making an order or regulations.
- (3) A delegation under this section may be varied or revoked at any time.
- (4) A delegation under this section does not affect the Tax Authority's responsibility for the exercise of any functions delegated or the Authority's ability to carry out such functions.
- (5) The Tax Authority may reimburse SEPA for any expenditure incurred which is attributable to the exercise by SEPA of functions delegated under this section.

36 Review and appeal

- (1) The Scottish Ministers may, by regulations, make provision for—
 - (a) the review by the Tax Authority, on the application of a specified person, of any specified kind of decision by the Tax Authority,
 - (b) the appeal by a specified person to a tribunal or court against any specified kind of decision by the Tax Authority.

Status: This is the original version (as it was originally enacted).

- (2) The regulations may modify any enactment (including this Act).
- (3) In this section, “specified” means specified in the regulations.