



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Exemptions

10 Pet cemeteries

- (1) A disposal is not a taxable disposal for the purposes of this Act if—
 - (a) the disposal is of material consisting entirely of the remains of dead domestic pets, and
 - (b) the landfill site at which the disposal is made fulfils the condition set out in subsection (2).
- (2) The condition is that during the relevant period—
 - (a) no landfill disposal was made at the site, or
 - (b) the only landfill disposals made at the site were of material consisting entirely of the remains of dead domestic pets.
- (3) For the purposes of subsection (2), the relevant period—
 - (a) begins with the coming into force of this section or, if later, with the coming into force in relation to the site of the authorisation mentioned in section 12, and
 - (b) ends immediately before the disposal mentioned in subsection (1).