



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Calculation of tax

15 Weight of material disposed of

- (1) The weight of material disposed of on a taxable disposal is to be determined in accordance with regulations made by the Scottish Ministers.
- (2) The regulations may—
 - (a) specify rules for determining the weight,
 - (b) authorise rules for determining the weight to be specified by the Tax Authority in a manner set out in the regulations,
 - (c) authorise rules for determining the weight to be agreed by the person liable to pay the tax and an authorised person.
- (3) The regulations may, in particular, specify, or authorise the specification or agreement of, rules about—
 - (a) the method by which the weight is to be determined,
 - (b) the time by reference to which the weight is to be determined,
 - (c) the discounting of constituents (such as water).
- (4) The regulations may include provision that a specification authorised under subsection (2)(b) may provide—
 - (a) that it is to have effect only in relation to disposals of such descriptions as may be set out in the specification,
 - (b) that it is not to have effect in relation to particular disposals unless the Tax Authority is satisfied that such conditions as may be set out in the specification are met in relation to the disposals,

and the conditions may be framed by reference to such factors as the Tax Authority thinks fit (such as the consent of an authorised person to the specification having effect in relation to disposals).

- (5) The regulations may include provision that—
- (a) where rules are agreed as mentioned in subsection (2)(c), and
 - (b) the Tax Authority believes that they should no longer be applied because they do not give an accurate indication of the weight or they are not being fully observed or for some other reason,
- the Tax Authority may direct that the agreed rules are no longer to have effect.
- (6) The regulations may be so framed that where in relation to a particular disposal—
- (a) no specification of the Tax Authority has effect, and
 - (b) no agreed rules have effect,
- the weight is to be determined in accordance with rules specified in the regulations.