



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Persons liable to pay tax

16 Liability to pay tax

- (1) The person liable to pay the tax charged on a taxable disposal made at an authorised landfill site is the landfill site operator.
- (2) The reference in subsection (1) to the landfill site operator is to the person who is at the time of the disposal the operator of the landfill site which constitutes or contains the land on or under which the disposal is made.
- (3) The person liable to pay the tax charged on a taxable disposal made at an unauthorised landfill site is any person who—
 - (a) made the disposal, or
 - (b) knowingly permitted the disposal to be made.
- (4) Where two or more persons are liable under subsection (3), those persons are jointly and severally liable to pay the tax.
- (5) In this section—
 - (a) an “authorised landfill site” is land referred to in section 12(1),
 - (b) an “unauthorised landfill site” is land referred to in section 12(3).

Commencement Information

II [S. 16](#) in force at 1.4.2015 by [S.S.I. 2015/109](#), [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 16.