



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Registration

22 Registration

- (1) The Tax Authority must keep a register containing such information as the Tax Authority thinks is required for the purposes of the collection and management of the tax.
- (2) A person who—
 - (a) carries out taxable activities, and
 - (b) is not registered,is liable to be registered.
- (3) Where—
 - (a) a person at any time forms the intention of carrying out taxable activities, and
 - (b) the person is not registered,the person must notify the Tax Authority of that intention.
- (4) A person who at any time ceases to have the intention of carrying out taxable activities must notify the Tax Authority of that fact.
- (5) Where a person is liable to be registered by virtue of subsection (2), the Tax Authority must register the person with effect from the time when the person begins to carry out taxable activities (whether or not the person notifies the Tax Authority under subsection (3)).
- (6) Where the Tax Authority is satisfied that a person has ceased to carry out taxable activities it may cancel the person's registration with effect from the earliest practicable time after the person ceased to carry out taxable activities (whether or not the person notifies the Tax Authority under subsection (4)).
- (7) Where—

Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 22. (See end of Document for details)

- (a) a person notifies the Tax Authority under subsection (4),
- (b) it is satisfied that the person will not carry out taxable activities,
- (c) it is satisfied that no tax which the person is liable to pay is unpaid,
- (d) it is satisfied that no credit to which the person is entitled under regulations made under section 18 is outstanding, and
- (e) subsection (8) does not apply,

the Tax Authority must cancel the person's registration with effect from the earliest practicable time after the person ceases to carry out taxable activities.

(8) Where—

- (a) a person notifies the Tax Authority under subsection (4), and
- (b) it is satisfied that the person has not carried out, and will not carry out, taxable activities,

the Tax Authority must cancel the person's registration with effect from the time when the person ceased to have the intention to carry out taxable activities.

(9) For the purposes of this section, the Scottish Ministers may, by regulations, make provision—

- (a) as to the time within which a notification is to be made,
- ^{F1}(b)
- (c) requiring a person who has made a notification to notify the Tax Authority if any information contained in or provided in connection with the notification is or becomes inaccurate,
- (d) as to the correction of entries in the register.

(10) References in this Act to a registrable person are to a person who—

- (a) is registered under this section, or
- (b) is liable to be registered under this section.

Textual Amendments

- F1** S. 22(9)(b) repealed (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(4\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Commencement Information

- I1** S. 22 in force at 7.11.2014 by [S.S.I. 2014/277](#), art. 2, [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 22.