



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Record keeping*

#### **33 Records: material at landfill sites**

- (1) The Scottish Ministers may, by regulations, require a person to make records relating to material at a landfill site or part of a landfill site.
- (2) The regulations may make provision about records relating to what is done with material.
- (3) Subsections (2) to (4) of section 32 apply in relation to regulations under this section as they apply in relation to regulations under section 32.
- (4) But, in the application of section 32(3)(a) in relation to regulations under this section, the reference to registrable persons has effect as a reference to persons.