



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 4

GENERAL AND INTERPRETATION

The Tax Authority

35 Delegation of functions to SEPA

- (1) The Tax Authority may delegate the exercise of any of its functions under this Act to SEPA.
- (2) But subsection (1) does not apply to any function of making an order or regulations.
- (3) A delegation under this section may be varied or revoked at any time.
- (4) A delegation under this section does not affect the Tax Authority's responsibility for the exercise of any functions delegated or the Authority's ability to carry out such functions.
- (5) The Tax Authority may reimburse SEPA for any expenditure incurred which is attributable to the exercise by SEPA of functions delegated under this section.