



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Information

30 Information: material at landfill sites

- (1) The Scottish Ministers may, by regulations, make provision about giving the Tax Authority information relating to material at a landfill site or part of a landfill site.
- (2) The regulations may require a person to give information.
- (3) The regulations may—
 - (a) require a person, or authorise [^{F1}a designated officer] to require a person, to designate a part of a landfill site (a “non-disposal area”), and
 - (b) require material, or descriptions of material specified in the regulations, to be deposited in a non-disposal area.
- (4) The regulations may make provision about information relating to what is done with material.
- (5) Subsections (2) to (4) do not prejudice the generality of subsection (1).

Textual Amendments

- F1** Words in s. 30(3)(a) substituted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(11\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Commencement Information

- I1** S. 30 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, Cross Heading: Information. (See end of Document for details)

31 Information: site restoration

- (1) Before commencing restoration of all or part of a landfill site, the operator of the site must—
 - (a) notify the Tax Authority ^{F2}... that the restoration is to commence, and
 - (b) provide such other ^{F3}... information as the Tax Authority may require.
- (2) In this section “restoration” means work, other than capping waste, which is required by a relevant instrument to be carried out to restore a landfill site to use on completion of waste disposal operations.
- (3) The following are relevant instruments—
 - (a) a planning permission,
 - (b) an authorisation.

Textual Amendments

- F2** Words in s. 31(1)(a) repealed (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(12)(a)** (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F3** Word in s. 31(1)(b) repealed (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(12)(b)** (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Commencement Information

- I2** S. 31 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, Cross
Heading: Information.