

Scotland Act 2012

2012 CHAPTER 11

PART 3

FINANCE

Scottish tax on disposals to landfill

30 Scottish tax on disposals to landfill

(1) In Part 4A of the 1998 Act (as inserted by section 23), after Chapter 3 (inserted by section 28) insert—

"CHAPTER 4

TAX ON DISPOSALS TO LANDFILL

80K Tax on disposals to landfill

- (1) A tax charged on disposals to landfill made in Scotland is a devolved tax.
- (2) A disposal is a disposal to landfill if—
 - (a) it is a disposal of material as waste, and
 - (b) it is made by way of landfill."
- (2) Tax may not be charged in accordance with the provision inserted by this section on a disposal if the disposal is made before the date appointed under section 31(4).

31 Disapplication of UK landfill tax

- (1) Part 3 of the Finance Act 1996 (landfill tax) is amended as follows.
- (2) In section 40(1) (charge on taxable disposal), after "taxable disposal" insert " made in England and Wales or Northern Ireland".

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, Cross Heading: Scottish tax on disposals to landfill. (See end of Document for details)

- (3) Schedule 4 contains further amendments relating to the disapplication of landfill tax to Scotland.
- (4) This section has effect in relation to disposals made on or after such date as is appointed by the Treasury by order under this subsection.

Commencement Information

I1 S. 31 has effect as specified by The Scotland Act 2012, Section 31 (Disapplication of UK Landfill Tax) (Appointed Day) Order 2015 (S.I. 2015/638), art. 2

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 2012, Cross Heading: Scottish tax on disposals to landfill.