
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 3

Accounting, payment, and non-disposal areas

Non-disposal areas

12.—(1) An officer of Revenue Scotland is authorised to require a person to designate a part of a landfill site (a “non-disposal area”), and a person must designate a non-disposal area if so required.

(2) Where material at a landfill site is not going to be disposed of as waste and Revenue Scotland considers, or one of its officers considers, there to be a risk to the collection of landfill tax—

- (a) the material must be deposited in a non-disposal area; and
- (b) a registrable person must give Revenue Scotland, or one of its officers, information and maintain a record in accordance with paragraph (4) below.

(3) A designation ceases to have effect if a notice in writing to that effect is given to a registrable person by Revenue Scotland.

(4) A registrable person must maintain a record in relation to the non-disposal area of the following information, and give this information to Revenue Scotland or to one of its officers if requested—

- (a) the weight and description of all material deposited there;
- (b) the intended destination or use of all such material and, where any material has been removed or used, the actual destination or use of that material;
- (c) the weight and description of any such material sorted or removed.