
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 6

Credit: bad debts

Repayment of credit

24.—(1) Where—

- (a) a claimant has benefited from an amount of credit to which the claimant was entitled under this Part; and
- (b) either—
 - (i) a payment for the relevant disposal is subsequently received; or
 - (ii) a payment is, by virtue of regulation 23, treated as attributed to the relevant disposal,

the claimant shall repay to Revenue Scotland such amount as equals the amount of the credit, or the balance thereof, multiplied by a fraction of which the numerator is the amount so received or attributed, and the denominator is the amount of the outstanding consideration.

(2) Where the claimant—

- (a) fails to comply with the requirements of regulation 22; or
- (b) in relation to the documents mentioned in that regulation, fails to comply with either—
 - (i) section 99(1) of the RSTP Act; or
 - (ii) any obligation arising under 111(4)(a) of that Act,

the claimant shall repay to Revenue Scotland the amount of the claim to which the failure to comply relates.