
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 7

Credit: bodies concerned with the environment

Entitlement to credit

27.—(1) Subject to the following provisions of this regulation, an entitlement to credit arises under this Part in respect of qualifying contributions made by registered persons.

(2) Subject to paragraph (3) below, a person shall be entitled to credit in respect of 90 per cent of the amount of each qualifying contribution made by the person in any accounting period; and for this purpose a qualifying contribution made—

- (a) in one accounting period;
- (b) before the return for the previous accounting period has been made; and
- (c) before the period within which that return is required to be made has expired,

shall be treated as having been made in the accounting period mentioned in sub-paragraph (b) above (and not in the accounting period in which it was in fact made).

(3) In respect of the qualifying contributions made in each contribution year, a person shall not be entitled to credit of an amount greater than 5.6 per cent of the person's relevant tax liability.

(4) For the purpose of paragraph (3), the contribution year of a person is the person's first contribution year and then each period of 12 months beginning on 1st April.

(5) The reference in paragraph (4) to the first contribution year of a person is a reference to the period beginning with the person's effective date of registration and ending on the day immediately preceding the first day of the next contribution year.

(6) Where one contribution year ends and another contribution year begins in an accounting period, the amount of any qualifying contribution which, by virtue of paragraph (2), is treated as made in that period shall be apportioned, in accordance with paragraph (7), between those contribution years.

(7) The apportionment shall be on the basis of either—

- (a) the number of days of the accounting period that fall before 1st April and the number of days that fall on and after that day; or
- (b) the amount of tax charged on taxable disposals made in the accounting period before 1st April and the amount of tax charged on taxable disposals made in that period on and after that day,

whichever the registered person may choose.

(8) Subject to paragraph (9) below, the reference in paragraph (3) above to the relevant tax liability of a person is a reference to the aggregate of—

- (a) the tax payable by the person, if any, in respect of the accounting period in relation to which that liability falls to be determined; and

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- (b) the tax payable by the person, if any, in respect of any earlier accounting period or periods which fall within the same contribution year as that accounting period;

and where in respect of any accounting period the person is entitled to a payment under regulation 16 the aggregate of the tax payable by that person in respect of the accounting periods mentioned in sub-paragraphs (a) and (b) above shall be reduced by the amount of that payment.

(9) For the purposes of paragraph (8) above any entitlement to credit arising under this Part shall be disregarded in determining the tax payable by a person in respect of any period.