
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 7

Credit: bodies concerned with the environment

Repayment of credit

33.—(1) Where a person has benefited from an amount of credit to which the person was entitled under this Part and Revenue Scotland serve upon the person a notice in relation to a qualifying contribution paid to an approved body—

- (a) specifying that—
 - (i) they are not satisfied that the contribution has been spent by the body only in the course or furtherance of its approved objects; or
 - (ii) they are not satisfied that any income derived from the contribution has been so spent by the body;
- (b) specifying a breach of a condition to which the approval of the body was made subject and which occurred before the contribution was spent by the body; or
- (c) specifying that—
 - (i) the approval of the body has been revoked; and
 - (ii) the contribution had not been spent by the body before that revocation took effect,

the person shall repay to Revenue Scotland the credit claimed in respect of the qualifying contribution.

(2) For the purpose of paragraph (1) above where—

- (a) repayment is required in relation to credit that has been claimed in respect of more than one qualifying contribution in an accounting period; and
- (b) regulation 27(3) applied so that the amount of credit was restricted,

the person shall be deemed to have claimed credit in respect of such proportion of each contribution made in that accounting period as the total credit claimed in accordance with that regulation forms of the total of the contributions made.

(3) Where—

- (a) a person has benefited from an amount of credit to which the person was entitled under this Part; and
- (b) the whole or a part of the qualifying contribution in respect of which the entitlement to credit arose has been repaid to the person or a person who was a contributing third party in relation to the qualifying contribution,

the person shall pay to Revenue Scotland an amount equal to 90 per cent of the amount repaid to the person or, as the case may require, to the contributing third party.

(4) Paragraph (5) below applies where—

- (a) a person has benefited from an amount of credit to which the person was entitled under this Part; and
 - (b) the person is entitled to a payment under regulation 16 in respect of a later accounting period in the same contribution year as the accounting period in respect of which that credit was claimed.
- (5) Where this paragraph applies the person shall pay to Revenue Scotland an amount equal to the difference between—
- (a) the aggregate of—
 - (i) the amount of the credit from which the person has benefited; and
 - (ii) any other amounts of credit arising under this Part which the person is or was entitled to claim,in respect of that contribution year; and
 - (b) the amount of credit which the person would have been entitled to claim if the person had in fact claimed the aggregate amount mentioned in sub-paragraph (a) above in the return for the accounting period in respect of which there was entitlement to payment under regulation 16.
- (6) Where—
- (a) a person has benefited from an amount of credit to which the person was entitled under this Part; and
 - (b) the person acquires an asset from a body to which the person has made a qualifying contribution for—
 - (i) no consideration; or
 - (ii) a consideration which is less than the open market value of the asset,the person shall pay to Revenue Scotland an amount equal to 90 per cent of the amount by which the open market value exceeds the consideration; but this is subject to paragraph (7) below.
- (7) A person required to pay an amount to Revenue Scotland by paragraph (6) above—
- (a) shall not be required to pay more than the total amount of relevant credit;
 - (b) shall not be entitled to claim any further amounts of credit in respect of qualifying contributions made by the person to the body in question on or after the date on which the person acquired the asset.
- (8) For the purposes of paragraphs (6) and (7) above—
- (a) “asset” includes land, goods or services and any interest in any of these;
 - (b) the open market value of an asset is the amount of the consideration in money that would be payable for the asset by a person standing in no such relationship with any person as would affect that consideration;
 - (c) “relevant credit” means credit arising under this Part—
 - (i) from which a person has benefited; and
 - (ii) which has arisen in respect of qualifying contributions made by the person to the body in question or treated by virtue of regulation 28(5) as having been received by that body from the person.