
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 9

Determination of weight of material disposed of

Basic method

36.—(1) Except where regulation 37 or 38 applies and subject to paragraph (2) below, a registrable person shall determine weight by weighing the material concerned.

(2) The weighing of the material shall be carried out at the time of the disposal; and for this purpose any time at which section 26 of the Act requires the disposal to be treated as made shall be disregarded.