
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 37

**The Revenue Scotland and Tax Powers
Act (Involved Third Party) Order 2015**

Citation and commencement

1. This Order may be cited as the Revenue Scotland and Tax Powers Act (Involved Third Party) Order 2015 and comes into force on 1st April 2015.

Involved third parties – Scottish landfill tax

2. For the purposes of section 142(3) of the Revenue Scotland and Tax Powers Act 2014—
- (a) an “involved third party” is any person involved (in any capacity) with a taxable disposal as defined in section 3(2) of the Landfill Tax (Scotland) Act 2014⁽¹⁾;
 - (b) “relevant documents” are documents relating to the taxable disposal mentioned in paragraph (a); and
 - (c) a “relevant devolved tax” is Scottish landfill tax⁽²⁾ within the meaning of section 1(1) of the Landfill Tax (Scotland) Act 2014.

St Andrew’s House,
Edinburgh
29th January 2015

JOHN SWINNEY
A member of the Scottish Government

⁽¹⁾ [2014 asp 2](#).

⁽²⁾ See section 3(3) of the Revenue Scotland and Tax Powers Act 2014 for the definition of devolved tax and section 80K of the Scotland Act [1998 \(c.46\)](#) which specifies landfill tax as a devolved tax.