
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 45

The Scottish Landfill Tax (Qualifying Material) Order 2015

Citation, commencement and application

1.—(1) This Order may be cited as the Scottish Landfill Tax (Qualifying Material) Order 2015 and comes into force on 1st April 2015.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2015.

Qualifying material

2.—(1) Subject to paragraphs (3) and (4), the material⁽¹⁾ listed in column 2 of the Schedule is qualifying material for the purposes of section 13(4) of the Landfill Tax (Scotland) Act 2014.

(2) The Schedule is to be construed in accordance with the notes contained in it.

(3) The material listed in column 2 of the Schedule must not be treated as qualifying material unless any condition set out alongside the description of the material in column 3 of the Schedule is met.

(4) Where the owner of the material immediately prior to the disposal and any operator⁽²⁾ of the landfill site at which the disposal is made are not the same person, material must not be treated as qualifying material unless it meets the relevant condition referred to in paragraph (5).

(5) The relevant condition is that a transfer note includes in relation to each type of material of which the disposal consists a description of the material which—

- (a) accords with its description in column 2 of the Schedule;
- (b) accords with a description listed in a note to the schedule (other than by way of exclusion);
or
- (c) is some other accurate description.

(6) In paragraph (5), “transfer note” means a transfer note within the meaning of regulation 3 of the Environmental Protection (Duty of Care) (Scotland) Regulations 2014⁽³⁾.

St Andrew’s House,
Edinburgh
3rd February 2015

JOHN SWINNEY
A member of the Scottish Government

(1) “material” is defined in section 39 of the Landfill Tax (Scotland) Act 2014.

(2) “operator” is defined in section 12(2) of the Landfill Tax (Scotland) Act 2014.

(3) [S.S.I. 2014/4](#).