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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 139**

**LANDFILL TAX**

**The Scottish Landfill Tax (Administration)  
Amendment Regulations 2017**

<i>Made</i>	- - - -	<i>27th April 2017</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>28th April 2017</i>
<i>Coming into force</i>	- -	<i>29th May 2017</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 18, 19, 20 and 25 of the Landfill Tax (Scotland) Act 2014<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1.—(1) These Regulations may be cited as the Scottish Landfill Tax (Administration) Amendment Regulations 2017.

(2) These Regulations come into force on 29th May 2017.

**Amendments of Regulations**

2. The Scottish Landfill Tax (Administration) Regulations 2015<sup>(2)</sup> are amended as follows.

**Amendment of regulation 2**

3. In regulation 2(1), in the definition of “transfer station” for “2.500T” substitute “2,500T”.

**Amendment of regulation 8**

4. In regulation 8, for paragraph (4) substitute—

“(4) A body corporate becomes bankrupt or incapacitated when it—

(a) goes into liquidation;

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(1) [2014 asp 2](#). Section 15 was amended by paragraph 10(2)(c) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014 ([asp 16](#)).

(2) [S.S.I. 2015/3](#) as amended by [S.S.I. 2015/152](#).

- (b) enters administration under Part 2 of the Insolvency Act 1986<sup>(3)</sup> or Part 3 of the Insolvency (Northern Ireland) Order 1989<sup>(4)</sup>; or
  - (c) has an administrative receiver (as defined in section 251 of the Insolvency Act 1986) appointed in respect of it.
- (5) An individual becomes bankrupt or incapacitated when the individual—
- (a) becomes subject to a bankruptcy restrictions order under section 155 of the Bankruptcy (Scotland) Act 2016<sup>(5)</sup>;
  - (b) becomes incapacitated (within the meaning of the Adults with Incapacity (Scotland) Act 2000<sup>(6)</sup>);
  - (c) starts to serve a sentence of imprisonment or is remanded in custody in the United Kingdom; or
  - (d) is detained in hospital under the Mental Health (Care and Treatment) (Scotland) Act 2003<sup>(7)</sup>.
- (6) An individual or a partnership becomes bankrupt or incapacitated when the estate of that person—
- (a) is sequestrated under the Bankruptcy (Scotland) Act 2016; or
  - (b) is made subject to a protected trust deed (see section 163 of the Bankruptcy (Scotland) Act 2016).
- (7) A body corporate, individual or partnership which or who is subject to the laws of a jurisdiction other than Scotland becomes bankrupt or incapacitated on the occurrence of circumstances analogous to those described in paragraphs (4) to (6).”

#### **Amendment of regulation 26**

5. In regulation 26—
- (a) in paragraph (2)—
    - (i) for “spend” substitute “transfer”;
    - (ii) in sub-paragraph (a)—
      - (aa) omit “made subject to a condition that it may only be”;
      - (bb) for “spends” substitute “transfers”; and
      - (cc) after “that income” insert “in accordance with regulation 28(1)(a)”; and
    - (iii) in sub-paragraph (b)—
      - (aa) for “spends” substitute “transfers”; and
      - (bb) after “that income” insert “in accordance with regulation 28(1)(a)”.

#### **Amendment of regulation 28**

6. In regulation 28(1)—
- (a) in sub-paragraph (a) omit “has the object contained in regulation 29(5)(f) and”; and
  - (b) in sub-paragraph (b) for “spend” substitute “transfer”.

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(3) 1986 c.45.  
 (4) S.I. 1989/2405.  
 (5) 2016 asp 21.  
 (6) 2000 asp 4.  
 (7) 2003 asp 13.

### **Amendment of regulation 29**

7. In regulation 29—
- (a) in paragraph (1)(b) for “any” substitute “all”; and
  - (b) in paragraph (5)—
    - (i) omit “any of”; and
    - (ii) in sub-paragraph (b) for “recycling, re-use and waste prevention projects” substitute “recycling in Scotland or community based re-use and waste prevention projects in Scotland”.

### **Amendment of regulation 30**

8. In regulation 30(1)(l) after “accounts” insert “or financial accounts only, if independently audited financial accounts are not otherwise required by law,”.

### **Amendment of regulation 38**

9. In regulation 38(1)(a) for “an authorised” substitute “a designated”.

St Andrew’s House,  
Edinburgh  
27th April 2017

*DEREK MACKAY*  
A member of the Scottish Government

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Scottish Landfill Tax (Administration) Regulations 2015 (“the 2015 Regulations”). Regulation 4 expands the definitions of “bankrupt” and “incapacitated” for the purposes of regulation 8 of the 2015 Regulations (bankruptcy or incapacity of registrable persons). Other amendments made to the 2015 Regulations are of a minor, technical nature.