

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^(a) 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^(b) 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;
- (b) enters administration under Part 2 of the Insolvency Act 1986^(c) or Part 3 of the Insolvency (Northern Ireland) Order 1989^(d); or
- (c) has an administrative receiver (as defined in section 251 of the Insolvency Act 1986) appointed in respect of it.

^(a) 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).

^(b) S.S.I. 2015/3 as amended by S.S.I. 2015/152.

^(c) 1986 c.45.

^(d) S.I. 1989/2405.

- (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^(a);
 - (b) becomes incapacitated (within the meaning of the Adults with Incapacity (Scotland) Act 2000^(b));
 - (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^(c).
- (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)”;
 - (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”.

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

(a) 2016 asp 21.
 (b) 2000 asp 4.
 (c) 2003 asp 13.

- (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

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.

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