



Scotland Act 2012

2012 CHAPTER 11

PART 3

FINANCE

Scottish tax on disposals to landfill

30 Scottish tax on disposals to landfill

- (1) In Part 4A of the 1998 Act (as inserted by section 23), after Chapter 3 (inserted by section 28) insert—

“CHAPTER 4

TAX ON DISPOSALS TO LANDFILL

80K Tax on disposals to landfill

- (1) A tax charged on disposals to landfill made in Scotland is a devolved tax.
- (2) A disposal is a disposal to landfill if—
- (a) it is a disposal of material as waste, and
 - (b) it is made by way of landfill.”
- (2) Tax may not be charged in accordance with the provision inserted by this section on a disposal if the disposal is made before the date appointed under section 31(4).

31 Disapplication of UK landfill tax

- (1) Part 3 of the Finance Act 1996 (landfill tax) is amended as follows.
- (2) In section 40(1) (charge on taxable disposal), after “taxable disposal” insert “made in England and Wales or Northern Ireland”.

Status: This is the original version (as it was originally enacted).

- (3) Schedule 4 contains further amendments relating to the disapplication of landfill tax to Scotland.
- (4) This section has effect in relation to disposals made on or after such date as is appointed by the Treasury by order under this subsection.