

*These notes relate to the Landfill Tax (Scotland) Act 2014
(asp 2) which received Royal Assent on 21 January 2014*

LANDFILL TAX (SCOTLAND) ACT 2014

EXPLANATORY NOTES

THE ACT

Part 1 – Scottish Landfill Tax

Section 1 – The tax

10. [Section 1](#) introduces Scottish Landfill Tax as the replacement for UK Landfill Tax in Scotland. Scottish Landfill Tax is a tax which is charged on taxable disposals. Scottish Landfill Tax will be managed by the Tax Authority.
11. Defined terms used in this section:

“taxable disposal”	section 3
“Tax Authority”	section 34