

*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

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## EXPLANATORY NOTES

### THE ACT

#### **Part 1 – Scottish Landfill Tax**

9. **Part 1** establishes 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

#### **Section 2 – Overview**

12. **Section 2** provides an overview of the Act.