

*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 2 – Key Concepts

Taxable disposals

Section 6 – Prescribed landfill site activities to be treated as disposals

17. [Section 6](#) gives the Scottish Ministers the power to prescribe activities which are to be treated as disposals. Such prescribed activities may have conditions attributed to them to define where the activity is carried out, for example in a designated area of the landfill site, or that information regarding the activity or the material involved is provided. This section gives the Scottish Ministers the power to define what type of activity involving certain materials may take place at particular locations on a landfill site in order to clarify which are taxable disposals.