

LANDFILL TAX (SCOTLAND) ACT 2014

EXPLANATORY NOTES

THE ACT

Part 2 – Key Concepts

Taxable disposals

Section 3 – Charge to tax

14. [Section 3](#) defines “taxable disposal”. Please see sections 4, 5 and 12 for more information on additional elements to the definition ‘taxable disposal’.

Section 4 – Disposal of material as waste

15. [Section 4](#) provides that a disposal of material as waste is when a person disposes of material with the intention of discarding the material. It does not matter if the material could be of use to someone else; it is the act of discarding by way of landfill which makes the material taxable. If somebody carries out the disposal on behalf of another, either by being asked or as part of a contract, then the person on whose behalf the disposal is carried out is treated as making the disposal.

Section 5 – Disposal by way of landfill

16. [Section 5](#) sets out what disposal by way of landfill is. It includes depositing material on the surface of land, under the surface of land, in containers or on structures set into the surface of the land. The material can be covered after disposal or deposited in a cavity. If material is covered the deposit takes place when it is deposited not when it is covered. The Scottish Ministers may, by order, vary the meaning of disposal by landfill to amend any enactment or this Act. This gives flexibility to define novel disposal techniques or unauthorised activities.

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.