

*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

Exemptions

Section 10 – Pet cemeteries

21. **Section 10** provides that disposals at pet cemeteries are exempt from Scottish Landfill Tax. Animal corpses are regarded as waste and cemeteries for pets require an environmental authorisation to operate as a landfill site. This exemption defines the disposal of dead domestic pets as a non-taxable disposal and allows for the activity to continue without the need to pay landfill tax.