

*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

Power to vary what is a taxable disposal

Section 12 – Landfill sites and operators of landfill sites

23. [Section 12](#) provides that land is a landfill site if it is covered by an authorisation under the Regulatory Reform (Scotland) Act 2014, (an “authorised landfill site”), and that an operator of a landfill at a given time is the person who is the holder of the authorisation. The Regulatory Reform (Scotland) Act 2014 enables the integration of the permission arrangements of SEPA’s four main regimes (water, waste, radioactive waste and pollution prevention and control) and simplifies the regulatory procedures.
24. Land is also a landfill site if an authorisation is required in relation to disposals to land but no authorisation is in force (an “unauthorised site”).