

# LANDFILL TAX (SCOTLAND) ACT 2014

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## EXPLANATORY NOTES

### THE ACT

#### **Part 2 – Key Concepts**

#### **Persons liable to pay tax**

##### *Section 16 – Liability to pay tax*

28. *Section 16* provides that the person who is liable to pay tax on a taxable disposal made at an authorised site is the person who is at the time of disposal the operator of the landfill site which constitutes or contains the land under which the disposal is made. In the case of an unauthorised site, both the person who made the disposal and anyone who knowingly permitted the disposal are jointly and severally liable.

##### *Section 17 – Liability of controllers of landfill sites*

29. *Section 17* provides that the Scottish Ministers may, by regulations, make provisions for the controllers of landfill sites to pay the tax. A controller is a person who can determine what disposals may be made at a site or part of a site at that time (but not if the person is doing that only as an employee or agent of another). The regulations may make provision about who is a controller, when the controller is liable to pay tax, the amount of tax the controller is liable to pay, entitlement to credit in respect of tax and the arrangements for payment by a controller.