

*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 3 – Administration

Taxable activities

Section 21 – Taxable activities

34. [Section 21](#) provides that a person carries out a taxable activity if that person carries out a taxable disposal in respect of which that person is liable to pay tax or permits somebody to carry out a taxable disposal in respect of which that person is liable to pay tax. When a taxable disposal is made without the knowledge of the person who is liable to pay tax, then the person is taken to have permitted the disposal. This provision ensures that a landfill operator is responsible for all taxable disposals on their site.