

*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

Registration

Section 23 – Information required to keep register up to date

38. *Section 23* contains a regulation-making power to allow the Scottish Ministers to require a registrable person to tell the Tax Authority of any change in that person's circumstances (or any business carried on by the registrable person) which will enable the Tax Authority to ensure the register kept under section 22 is up to date. Such regulations will be subject to the negative procedure (see section 41).