

*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 24 – Publication of the register.

39. [Section 24](#) enables the Tax Authority to publish, by such means as it sees fit, information which is derived from the register kept under section 22 and which falls within any of the descriptions listed at subsection (2).