

*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

Accounting for tax

Section 25 – Accounting for tax and time for payment

40. [Section 25](#) contains a regulation-making power to allow the Scottish Ministers to set out the format, frequency and manner of returns to be submitted by the registrable person. Such regulations will be subject to the negative procedure (see section 41).