

*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

Time of disposal where invoice issued

Section 26 – Time of disposal where invoice issued

41. **Section 26** provides that where a disposal is made on one day and the operator issues an invoice within 14 days of that day, the disposal is to be treated as made at the time of the invoice issue and not at the time of disposal. The Tax Authority may, if requested by a person, agree to a longer invoicing period. This allows for timely information to be collected with regard to taxable deposits.