

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 3 – Administration**

#### **Evidence about tax status**

##### *Section 28 – Evidence about tax status*

43. [Section 28](#) provides that a certificate issued by the Tax Authority is deemed to be sufficient evidence about a person's tax status until the contrary is proved.