

*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

Recovery of overpaid tax

Section 29 – Recovery of overpaid tax

44. [Section 29](#) sets out the conditions whereby the Tax Authority is liable to repay overpaid tax. Subsection (5) contains a regulation-making power to allow the Scottish Ministers to prescribe the form and manner of a claim made under this section and the documentary evidence required in support of said claim. Such regulations will be subject to the negative procedure (see section 41).