

*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**

#### **Information**

##### ***Section 31 – Information: site restoration***

46. **Section 31** requires that before starting to restore all or part of a landfill site, the site operator must notify the Tax Authority in writing that restoration is to commence and further that the site operator must provide any other written information the Tax Authority may ask for. Subsection (2) defines what the term “restoration” means in the context of this section and subsection (3) lists what are “relevant instruments” in the context of subsection (2).