

*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 4 – General and Interpretation**

#### **The Tax Authority**

#### ***Section 36 – Review and appeal***

54. **Section 36** confers a power on the Scottish Ministers to make provision by regulations for the review and appeal of Tax Authority decisions. Such regulations will be subject to the affirmative procedure if they modify the Bill itself. Otherwise, they will be subject to the negative procedure (see section 41).