

*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 4 – General and Interpretation

Application of act to partnerships, groups of companies etc.

Section 38 – Groups of companies

56. [Section 38](#) provides for how groups of companies and members of groups are to be treated with regard to tax liabilities. This includes providing about how groups of companies are liable through their representative member carrying out taxable activities (section 21) and how corporate bodies can be considered a group.
57. Subsections (2) to (9) set out the conditions of the application for group treatment and that a successful application will take effect from the following accounting period. Subsection (10) states that if a group stops being controlled by the persons then the group will no longer be treated as a group. Subsection (11) states that an application must be made by the bodies or person controlling them and that the application should be made 90 days before the group status is to take effect. Subsection (12) sets out the circumstances in which a corporate body or individuals will be deemed to control another corporate body, mainly if the corporate body is the latter body's holding company within the meaning of section 1159 and Schedule 6 of the Companies Act 2006 or, in the case of individuals, would be were the individuals a company.