



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Landfill sites and operators of landfill sites

12 Landfill sites and operators of landfill sites

- (1) Land is a landfill site at a given time if at that time an authorisation is in force in relation to the land and authorises disposals on or under the land.
- (2) The operator of a landfill site at a given time is the person who is at the time concerned the holder of the authorisation.
- (3) Land is to be treated as a landfill site at a given time if at that time—
 - (a) disposals of material are made on or under the land,
 - (b) an authorisation is required in relation to those disposals, and
 - (c) no authorisation is in force.
- (4) In determining for the purposes of subsection (3) whether an authorisation is required in relation to disposals of material, no account is to be taken of any prohibition or restriction under the Regulatory Reform (Scotland) Act 2014 that would prevent an authorisation being granted in relation to the disposal of the material by way of landfill.