



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Accounting for tax

25 Accounting for tax and time for payment

The Scottish Ministers may, by regulations, provide that a registrable person must—

- (a) account for tax by reference to such periods (“accounting periods”) as may be determined by or under the regulations,
- ^[F1](b) make returns in relation to such accounting periods,]
- (c) pay tax at such times and in such manner as may be so determined.

Textual Amendments

- F1** S. 25(b) substituted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(6\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Commencement Information

- I1** S. 25 in force at 7.11.2014 by [S.S.I. 2014/277](#), art. 2, [Sch.](#)

^[F2]25A Form and content of returns

- (1) A return under this Act must—
 - (a) be in the form specified by the Tax Authority,
 - (b) contain such information specified by the Tax Authority, and
 - (c) be made in such manner as specified by the Tax Authority.
- (2) The Tax Authority may specify different forms and information for different kinds of return.
- (3) A return is treated as containing any information provided by the person making it for the purpose of completing the return.

Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Cross Heading: Accounting for tax. (See end of Document for details)

Textual Amendments

- F2** Ss. 25A, 25B inserted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(7\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

25B Communications from taxpayers to the Tax Authority

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
 - (a) must be in the form specified by the Tax Authority,
 - (b) must contain the information specified by the Tax Authority, and
 - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.]

Textual Amendments

- F2** Ss. 25A, 25B inserted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(7\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Cross
Heading: Accounting for tax.