



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Adjustment of contracts

27 Adjustment of contracts

- (1) This section applies where—
 - (a) material undergoes a landfill disposal,
 - (b) a payment falls to be made under a disposal contract relating to the material, and
 - (c) after the making of the contract there is a change in the tax chargeable on the landfill disposal.
- (2) In such a case, the amount of any payment mentioned in subsection (1)(b) is to be adjusted, unless the disposal contract otherwise provides, so as to reflect the tax chargeable on the landfill disposal.
- (3) For the purposes of this section a disposal contract relating to material is a contract providing for the disposal of the material, and it is immaterial—
 - (a) when the contract was made,
 - (b) whether the contract also provides for other matters,
 - (c) whether the contract provides for a method of disposal and (if it does) what method it provides for.
- (4) The reference in subsection (1) to a change in the tax chargeable is a reference to a change—
 - (a) to or from no tax being chargeable, or
 - (b) in the amount of tax chargeable.