



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Recovery of overpaid tax

29 Recovery of overpaid tax

- (1) Where a person has paid an amount to the Tax Authority by way of tax which was not tax due to it, it is liable to repay the amount to the person.
- (2) The Tax Authority is only liable to repay an amount under this section on a claim being made for the purpose.
- (3) It is a defence, in relation to a claim under this section, that repayment of an amount would unjustly enrich the claimant.
- (4) The Tax Authority is not liable, on a claim made under this section, to repay any amount paid to it more than 4 years before the making of the claim.
- (5) A claim under this section must be made in such form and manner and supported by such documentary evidence as the Scottish Ministers may, by regulations, prescribe.
- (6) Except as provided by this section, the Tax Authority is not liable to repay an amount paid to it by way of tax by virtue of the fact that it was not tax due to it.