



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Taxable activities

21 Taxable activities

- (1) A person (P) carries out a taxable activity if—
- (a) P makes a taxable disposal in respect of which P is liable to pay tax, or
 - (b) P permits another person to make a taxable disposal in respect of which P is liable to pay tax.
- (2) Where—
- (a) a taxable disposal is made, and
 - (b) it is made without the knowledge of the person who is liable to pay tax in respect of it,
- the person is, for the purposes of this section, to be taken to permit the disposal.

Commencement Information

11 [S. 21](#) in force at 1.4.2015 by [S.S.I. 2015/109](#), [art. 2](#)

Changes to legislation:

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