



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.