



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Time of disposal where invoice issued*

#### **26 Time of disposal where invoice issued**

- (1) Where—
  - (a) a taxable disposal is in fact made on a particular day, and
  - (b) within the period of 14 days beginning with that day the person liable to pay tax in respect of the disposal issues a landfill invoice in respect of that disposal, for the purposes of this Act the disposal is to be treated as made at the time the invoice is issued.
- (2) Subsection (1) does not apply if the person has notified the Tax Authority in writing that the person elects not to take advantage of that subsection.
- (3) A landfill invoice is a document containing such particulars as the Scottish Ministers may, by regulations, prescribe for the purposes of subsection (1).
- (4) The Tax Authority may at the request of a person direct that subsection (1) is to apply—
  - (a) in relation to disposals in respect of which the person is liable to pay tax, or
  - (b) in relation to such disposals as may be specified in the direction,as if for the period of 14 days there were substituted such longer period as may be specified in the direction.