



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 4

#### GENERAL AND INTERPRETATION

##### *The Tax Authority*

#### **34 The Tax Authority**

- (1) For the purposes of this Act, the Tax Authority is the Scottish Ministers.
- (2) The Scottish Ministers may, by order, amend subsection (1) to provide that another person is the Tax Authority.

#### **35 Delegation of functions to SEPA**

- (1) The Tax Authority may delegate the exercise of any of its functions under this Act to SEPA.
- (2) But subsection (1) does not apply to any function of making an order or regulations.
- (3) A delegation under this section may be varied or revoked at any time.
- (4) A delegation under this section does not affect the Tax Authority's responsibility for the exercise of any functions delegated or the Authority's ability to carry out such functions.
- (5) The Tax Authority may reimburse SEPA for any expenditure incurred which is attributable to the exercise by SEPA of functions delegated under this section.

VALID FROM 01/04/2015

#### **36 Review and appeal**

- (1) The Scottish Ministers may, by regulations, make provision for—

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*Status: Point in time view as at 21/01/2014. This version of this cross heading contains provisions that are not valid for this point in time.*

**Changes to legislation:** There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Cross Heading: The Tax Authority. (See end of Document for details)

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- (a) the review by the Tax Authority, on the application of a specified person, of any specified kind of decision by the Tax Authority,
  - (b) the appeal by a specified person to a tribunal or court against any specified kind of decision by the Tax Authority.
- (2) The regulations may modify any enactment (including this Act).
- (3) In this section, “specified” means specified in the regulations.

**Status:**

Point in time view as at 21/01/2014. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:**

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