



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 2

#### KEY CONCEPTS

*Power to vary what is a taxable disposal*

#### **11 Taxable disposals: power to vary**

- (1) The Scottish Ministers may, by order, make provision to produce the result that—
  - (a) a disposal which would otherwise be a taxable disposal is not a taxable disposal,
  - (b) a disposal which would otherwise not be a taxable disposal is a taxable disposal.
- (2) The order may, in particular—
  - (a) confer exemption by reference to certificates issued by the Tax Authority and to conditions set out in certificates,
  - (b) allow the Tax Authority to direct requirements to be met before certificates can be issued.
- (3) The order may modify any enactment (including this Act).