



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 2

#### KEY CONCEPTS

##### *Calculation of tax*

#### **14 Qualifying material: special provisions**

- (1) This section applies for the purposes of section 13.
- (2) The Tax Authority may direct that where material is disposed of it must be—
  - (a) treated as qualifying material if it would in fact be such material but for a small quantity of non-qualifying material,
  - (b) treated as qualifying material of one category if it would in fact be such material but for a small quantity of qualifying material of another category.
- (3) The Tax Authority may at the request of a person direct that where there is a disposal in respect of which the person is liable to pay tax the material disposed of is to be—
  - (a) treated as qualifying material if it would in fact be such material but for a small quantity of non-qualifying material,
  - (b) treated as qualifying material of one category if it would in fact be such material but for a small quantity of qualifying material of another category.
- (4) Whether a quantity of non-qualifying material or (as the case may be) qualifying material of another category is small is to be determined in accordance with the terms of the direction.
- (5) A direction under subsection (3) may apply to all disposals in respect of which a person is liable to pay tax or to such of them as are identified in the direction.
- (6) If a direction under subsection (3) applies to a disposal, any direction under subsection (2) is not to apply to it.
- (7) The Scottish Ministers may, by order, provide that material must not be treated as qualifying material (or as qualifying material of a particular category) for the purposes of this section unless conditions specified in the order are fulfilled.

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*Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 14. (See end of Document for details)*

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- (8) A condition specified under subsection (7) may relate to any matter the Scottish Ministers think fit (such as the production of a document which includes a statement of the nature of the material).

**Commencement Information**

- I1** S. 14 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/277](#), [art. 2](#), [Sch.](#)  
**I2** [S. 14](#) in force at 1.4.2015 in so far as not already in force 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, Section 14.