



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.

Status: This is the original version (as it was originally enacted).

- (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).