



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 2

#### KEY CONCEPTS

##### *Persons liable to pay tax*

#### **17 Liability of controllers of landfill sites**

- (1) The Scottish Ministers may, by regulations, make provision about the liability of controllers of landfill sites to pay the tax.
- (2) A person is the controller of the whole, or a part, of a landfill site at a given time if the person determines, or is entitled to determine, what disposals of material (if any) may be made—
  - (a) at every part of the site at that time, or
  - (b) at that part of the site at that time,(as the case may be).
- (3) But a person who determines or is entitled to determine what disposals may be made at a landfill site or any part of a landfill site only because the person is an employee or agent of another is not the controller of that site or (as the case may be) that part of that site.
- (4) The regulations may, in particular, make provision (or further provision) about—
  - (a) who is a controller of a landfill site for the purposes of this Act,
  - (b) the circumstances in which a controller is liable to pay tax,
  - (c) the amount of tax which a controller is liable to pay,
  - (d) the entitlement of a controller to credit in respect of tax, and
  - (e) the arrangements for payment of tax by a controller.
- (5) The regulations may modify any enactment (including this Act).

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*Status: Point in time view as at 07/11/2014. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 17. (See end of Document for details)*

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### **Commencement Information**

**II** S. 17 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/277](#), [art. 2](#), [Sch.](#)

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 17.