



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Credit

18 Credit: general

- (1) The Scottish Ministers may, by regulations, provide that where—
 - (a) a person has paid or is liable to pay tax, and
 - (b) conditions specified in the regulations are fulfilled,the person is to be entitled to credit of such an amount as is found in accordance with rules specified in the regulations.
- (2) The regulations may make provision as to the manner in which a person is to benefit from credit, and may, in particular, make provision—
 - (a) that a person is to be entitled to credit by reference to accounting periods,
 - (b) that a person is to be entitled to deduct an amount equal to the person's total credit for an accounting period from the total amount of tax due from the person for the period,
 - (c) that if no tax is due from a person for an accounting period but the person is entitled to credit for the period, the amount of the credit is to be paid to the person by the Tax Authority,
 - (d) that if the amount of credit to which a person is entitled for an accounting period exceeds the amount of tax due from the person for the period, an amount equal to the excess is to be paid to the person by the Tax Authority,
 - (e) for the whole or part of any credit to be held over to be credited for a subsequent accounting period,
 - (f) as to the manner in which a person who has ceased to be registrable is to benefit from credit.
- (3) Regulations under subsection (2)(c) or (d) may provide that where at the end of an accounting period an amount is due to a person who has failed to submit returns for

Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 18. (See end of Document for details)

an earlier period as required by this Act, the Tax Authority may withhold payment of the amount until the person has complied with that requirement.

- (4) Regulations under subsection (2)(e) may provide for credit to be held over either on the person's application or in accordance with directions given by the Tax Authority from time to time; and the regulations may allow directions to be given generally or with regard to particular cases.
- (5) The regulations may provide that—
- (a) no benefit is to be conferred in respect of credit except on a claim made in such manner and at such time as may be determined by or under regulations,
 - (b) payment in respect of credit is to be made subject to such conditions (if any) as the Tax Authority thinks fit to impose, including conditions as to repayment in specified circumstances,
 - (c) deduction in respect of credit is to be made subject to such conditions (if any) as the Tax Authority thinks fit to impose, including conditions as to the payment to the Tax Authority, in specified circumstances, of an amount representing the whole or part of the amount deducted.
- (6) The regulations may require a claim by a person to be made in a return required by provision made under section 25.
- [^{F1}(6A) The regulations may provide for section 107 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) to apply (with or without modifications) to a claim under this section by a person who has ceased to be registrable as it applies to a claim under that section.]
- (7) Nothing in section 19 or 20 is to be taken to derogate from the power to make regulations under this section (whether with regard to bad debts, the environment or any other matter).

Textual Amendments

F1 S. 18(6A) inserted (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), Sch. 4 para. 10(3) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Commencement Information

I1 S. 18 in force at 7.11.2014 by S.S.I. 2014/277, art. 2, Sch.

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