



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 2

#### KEY CONCEPTS

##### *Credit*

#### **19 Credit: bad debts**

- (1) Regulations may be made under section 18 with a view to securing that a person is entitled to credit if—
  - (a) the person carries out a taxable activity as a result of which the person becomes entitled to a debt which turns out to be bad (in whole or in part), and
  - (b) such other conditions as may be specified in the regulations are fulfilled.
- (2) The regulations may include provision under section 18(5)(b) or (c) requiring repayment or payment if it turns out that it was not justified to regard a debt as bad (or to regard it as bad to the extent that it was so regarded).
- (3) The regulations may include provision for determining whether, and to what extent, a debt is to be taken to be bad.

#### **Commencement Information**

**II** S. 19 in force at 7.11.2014 by [S.S.I. 2014/277](#), art. 2, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 19.