



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 1

SCOTTISH LANDFILL TAX

2 Overview

This Act is arranged as follows—

Part 2 contains provision for the key concepts underlying the tax including—

- (a) what is a taxable disposal,
- (b) what disposals are exempt from tax,
- (c) how to calculate the amount of tax,
- (d) who is liable to pay the tax,
- (e) when credit is available in relation to the tax,

Part 3 contains provision about the administration of the tax,

Part 4 contains provision about the Tax Authority and definitions of expressions used in the Act,

Part 5 contains provision about subordinate legislation powers and commencement as well as other final provisions.