



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Credit

20 Credit: bodies concerned with the environment

- (1) Regulations may be made under section 18 with a view to securing that a person is entitled to credit if—
 - (a) the person pays a sum to a body whose objects are or include such matters connected with the protection of the environment as are specified in regulations, and
 - (b) such other conditions as are specified in the regulations are fulfilled.
- (2) The regulations may, in particular, specify conditions—
 - (a) requiring bodies to which sums are paid (“environmental bodies”) to be approved by the Tax Authority,
 - (b) requiring such sums to be paid with the intention that they be expended on such matters connected with the protection of the environment as may be specified in the regulations.
- (3) The regulations may include provision under section 18(5)(b) or (c) requiring repayment or payment if—
 - (a) a sum is not in fact expended on matters specified under subsection (2)(b), or
 - (b) a condition specified in the regulations turns out not to have been fulfilled.
- (4) The regulations may include—
 - (a) provision for determining the amount of credit (including provision for limiting it),
 - (b) provision that matters connected with the protection of the environment include such matters as overheads (including administration) of environmental bodies,
 - (c) provision for determining the amounts that may be spent on the administration of environmental bodies,

Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 20. (See end of Document for details)

- (d) provision as to the matters by reference to which an environmental body can be and remain approved (including matters relating to the functions and activities of any such body),
- (e) provision for an environmental body to be and remain approved only if it complies with conditions imposed from time to time by the Tax Authority (including provision for the variation or revocation of such conditions),
- (f) provision allowing (whether prospectively or retrospectively) the withdrawal of approval of an environmental body by the Tax Authority,
- (g) provision allowing the Tax Authority to delegate the exercise of any of its functions under section 18 or this section to another person,
- (h) provision allowing the Tax Authority to disclose to any person to whom its functions are delegated by virtue of provision made under paragraph (g) information which relates to the tax affairs of persons carrying out taxable activities and which is relevant to the credit scheme established by the regulations.

Commencement Information

II S. 20 in force at 7.11.2014 by [S.S.I. 2014/277](#), art. 2, [Sch.](#)

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