



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Taxable activities*

#### **21 Taxable activities**

- (1) A person (P) carries out a taxable activity if—
- (a) P makes a taxable disposal in respect of which P is liable to pay tax, or
  - (b) P permits another person to make a taxable disposal in respect of which P is liable to pay tax.
- (2) Where—
- (a) a taxable disposal is made, and
  - (b) it is made without the knowledge of the person who is liable to pay tax in respect of it,
- the person is, for the purposes of this section, to be taken to permit the disposal.

#### **Commencement Information**

**11** [S. 21](#) in force at 1.4.2015 by [S.S.I. 2015/109](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 21.