



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Registration*

#### **24 Publication of the register**

- (1) The Tax Authority may publish, by such means as it thinks fit, information which—
  - (a) is derived from the register kept under section 22, and
  - (b) falls within any of the descriptions set out below.
- (2) The descriptions are—
  - (a) the names of registered persons,
  - (b) the addresses of any sites or other premises at which they carry on business,
  - (c) the registration numbers assigned to them in the register,
  - (d) the fact (where it is the case) that the registered person is a body corporate which by virtue of section 38 is treated as a member of a group,
  - (e) the names of the other bodies corporate treated under that section as members of the group,
  - (f) the addresses of any sites or other premises at which those other bodies carry on business.
- (3) Information may be published in accordance with this section notwithstanding any obligation not to disclose the information that would otherwise apply.