



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Accounting for tax*

#### 25 Accounting for tax and time for payment

The Scottish Ministers may, by regulations, provide that a registrable person must—

- (a) account for tax by reference to such periods (“accounting periods”) as may be determined by or under the regulations,
- [<sup>F1</sup>(b) make returns in relation to such accounting periods,]
- (c) pay tax at such times and in such manner as may be so determined.

#### Textual Amendments

- F1** S. 25(b) substituted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(6\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

#### Commencement Information

- I1** S. 25 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 25.