



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Taxable disposals

3 Charge to tax

- (1) Tax is to be charged on a taxable disposal made in Scotland.
- (2) A disposal is a taxable disposal if—
 - (a) it is a disposal of material as waste (see section 4),
 - (b) it is made by way of landfill (see section 5), and
 - (c) it is made at a landfill site (see section 12).
- (3) For the purposes of subsection (2)(c), a disposal is made at a landfill site if the land on or under which it is made constitutes or falls within land which is a landfill site at the time of the disposal.

Commencement Information

II S. 3 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 3.